



Ontario Energy Board

Filing Requirements for Transmission and Distribution Applications


Chapter 2 - Cost of Service Applications

Excel Spreadsheet Versions of Chapter 2 Appendices


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Notes

 Pale green cells represent input cells.

 Yellow cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

 White cells represent cells with fixed inputs or formulae. Generally, an applicant should not need to revise these cells, although there may be exceptions to reflect an applicant's individual circumstances.

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Appendix 2-A Capital Projects Table

Tables in the format outlined below covering all relevant accounts should be submitted for the Test Year, Bridge Year **and** the relevant historical years.

Year: 2006 (Actual)

USoA #	Description	CCA Class	Project 1	Project 2	Project 3	Project 4	etc.		Total
1805	Land								\$ -
1806	Land Rights								\$ -
1808	Land and Buildings								\$ -
1810	Leasehold Improvements								\$ -
1815	Transformer Station Equipment - Normally > 50 kV								\$ -
1820	Distribution Station Equipment - Normally < 50 kV								\$ -
1830	Poles Towers and Fixtures	47	\$ 1,551						\$ 1,551
1840	Underground Conduit								\$ -
1850	Line Transformers	47		\$ 21,899					\$ 21,899
1860	Meters	47			\$ 842				\$ 842
1920	Computer Equipment								\$ -
1925	Computer Software								\$ -
									\$ -
...	etc.								\$ -
									\$ -
1995	Contributions and Grants - Credit								\$ -
Total			\$ 1,551	\$ 21,899	\$ 842	\$ -	\$ -	\$ -	\$ 24,292

Note: Add all applicable asset accounts in the 1800 and 1900 series in relation to capital projects to the table and include all relevant information.

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Appendix 2-A Capital Projects Table

Tables in the format outlined below covering all relevant accounts should be submitted for the Test Year, Bridge Year **and** the relevant historical years.

Year: 2007 (Actual)

USoA #	Description	CCA Class	Project 1	Project 2	Project 3	Project 4	etc.		Total
1805	Land								\$ -
1806	Land Rights								\$ -
1808	Land and Buildings								\$ -
1810	Leasehold Improvements								\$ -
1815	Transformer Station Equipment - Normally > 50 kV								\$ -
1820	Distribution Station Equipment - Normally < 50 kV								\$ -
1830	Poles Towers and Fixtures								\$ -
1840	Underground Conduit								\$ -
1850	Line Transformers								\$ -
1860	Meters								\$ -
1920	Computer Equipment								\$ -
1925	Computer Software								\$ -
									\$ -
...	etc.								\$ -
									\$ -
1995	Contributions and Grants - Credit								\$ -
Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Add all applicable asset accounts in the 1800 and 1900 series in relation to capital projects to the table and include all relevant information.

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Appendix 2-A Capital Projects Table

Tables in the format outlined below covering all relevant accounts should be submitted for the Test Year, Bridge Year **and** the relevant historical years.

Year: 2008 (Actual)

USoA #	Description	CCA Class	Project 1	Project 2	Project 3	Project 4	etc.		Total
1805	Land								\$ -
1806	Land Rights								\$ -
1808	Land and Buildings								\$ -
1810	Leasehold Improvements								\$ -
1815	Transformer Station Equipment - Normally > 50 kV								\$ -
1820	Distribution Station Equipment - Normally < 50 kV								\$ -
1830	Poles Towers and Fixtures	47	\$ 4,530						\$ 4,530
1840	Underground Conduit								\$ -
1850	Line Transformers	47		\$ 25,362					\$ 25,362
1860	Meters	47			\$ 1,296				\$ 1,296
1920	Computer Equipment								\$ -
1925	Computer Software	39				\$ 11,186			\$ 11,186
									\$ -
...	etc.								\$ -
									\$ -
1995	Contributions and Grants - Credit								\$ -
Total			\$ 4,530	\$ 25,362	\$ 1,296	\$ 11,186	\$ -	\$ -	\$ 42,374

Note: Add all applicable asset accounts in the 1800 and 1900 series in relation to capital projects to the table and include all relevant information.

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Appendix 2-A Capital Projects Table

Tables in the format outlined below covering all relevant accounts should be submitted for the Test Year, Bridge Year **and** the relevant historical years.

Year: 2009 (Actual)

USoA #	Description	CCA Class	Project 1	Project 2	Project 3	Project 4	Project 5	etc.	Total
1805	Land								\$ -
1806	Land Rights								\$ -
1808	Land and Buildings								\$ -
1810	Leasehold Improvements								\$ -
1815	Transformer Station Equipment - Normally > 50 kV								\$ -
1820	Distribution Station Equipment - Normally < 50 kV	47	\$ 3,081						\$ 3,081
1830	Poles Towers and Fixtures	47		\$ 1,936					\$ 1,936
1840	Underground Conduit	47			\$ 211				\$ 211
1850	Line Transformers	47				\$ 2,365			\$ 2,365
1860	Meters								\$ -
1920	Computer Equipment	39					\$ 661		\$ 661
1925	Computer Software								\$ -
									\$ -
...	etc.								\$ -
									\$ -
1995	Contributions and Grants - Credit								\$ -
Total			\$ 3,081	\$ 1,936	\$ 211	\$ 2,365	\$ 661	\$ -	\$ 8,255

Note: Add all applicable asset accounts in the 1800 and 1900 series in relation to capital projects to the table and include all relevant information.

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Appendix 2-A Capital Projects Table

Tables in the format outlined below covering all relevant accounts should be submitted for the Test Year, Bridge Year **and** the relevant historical years.

Year: 2010 (Actual)

USoA #	Description	CCA Class	Project 1	Project 2	Project 3	Project 4	etc.		Total
1805	Land								\$ -
1806	Land Rights								\$ -
1808	Land and Buildings								\$ -
1810	Leasehold Improvements								\$ -
1815	Transformer Station Equipment - Normally > 50 kV								\$ -
1820	Distribution Station Equipment - Normally < 50 kV	47	\$ 2,228						\$ 2,228
1830	Poles Towers and Fixtures	47		\$ 1,790					\$ 1,790
1840	Underground Conduit								\$ -
1850	Line Transformers								\$ -
1860	Meters	47			\$ 5,500				\$ 5,500
1920	Computer Equipment								\$ -
1925	Computer Software								\$ -
									\$ -
...	etc.								\$ -
									\$ -
1995	Contributions and Grants - Credit								\$ -
Total			\$ 2,228	\$ 1,790	\$ 5,500	\$ -	\$ -	\$ -	\$ 9,517

Note: Add all applicable asset accounts in the 1800 and 1900 series in relation to capital projects to the table and include all relevant information.

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Appendix 2-A Capital Projects Table

Tables in the format outlined below covering all relevant accounts should be submitted for the Test Year, Bridge Year **and** the relevant historical years.

Year: 2011 (Bridge Year)

USoA #	Description	CCA Class	Project 1	Project 2	Project 3	Project 4	etc.		Total
1805	Land								\$ -
1806	Land Rights								\$ -
1808	Land and Buildings								\$ -
1810	Leasehold Improvements								\$ -
1815	Transformer Station Equipment - Normally > 50 kV								\$ -
1820	Distribution Station Equipment - Normally < 50 kV								\$ -
1830	Poles Towers and Fixtures	47	\$ 429	\$ 732	\$ 1,200				\$ 2,361
1840	Underground Conduit								\$ -
1845	Underground Conductors/Devices	47				\$ 4,850			\$ 4,850
1850	Line Transformers								\$ -
1860	Meters								\$ -
1920	Computer Equipment								\$ -
1925	Computer Software								\$ -
									\$ -
...	etc.								\$ -
									\$ -
1995	Contributions and Grants - Credit								\$ -
Total			\$ 429	\$ 732	\$ 1,200	\$ 4,850	\$ -	\$ -	\$ 7,211

Note: Add all applicable asset accounts in the 1800 and 1900 series in relation to capital projects to the table and include all relevant information.

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Appendix 2-A Capital Projects Table

Tables in the format outlined below covering all relevant accounts should be submitted for the Test Year, Bridge Year **and** the relevant historical years.

Year: 2012 (Test Year)

USoA #	Description	CCA Class	Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Total
1805	Land								\$ -
1806	Land Rights								\$ -
1808	Land and Buildings								\$ -
1810	Leasehold Improvements								\$ -
1815	Transformer Station Equipment - Normally > 50 kV	47					\$ 19,765		\$ 19,765
1820	Distribution Station Equipment - Normally < 50 kV								\$ -
1830	Poles Towers and Fixtures	47	\$ 1,123	\$ 1,379	\$ 12,320	\$ 8,340			\$ 23,162
1840	Underground Conduit								\$ -
1845	Underground Conductors/Devices								\$ -
1850	Line Transformers	47	\$ 2,900	\$ 1,803		\$ 4,160			\$ 8,863
1860	Smart Meters	47						\$ 1,500	\$ 1,500
1920	Computer Equipment								\$ -
1925	Computer Software - Smart Meters							\$ 5,000	\$ 5,000
									\$ -
...	etc.								\$ -
									\$ -
1995	Contributions and Grants - Credit								\$ -
Total			\$ 4,023	\$ 3,182	\$ 12,320	\$ 12,500	\$ 19,765	\$ 6,500	\$ 58,290

Note: Add all applicable asset accounts in the 1800 and 1900 series in relation to capital projects to the table and include all relevant information.

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Appendix 2-A Capital Projects Table

Tables in the format outlined below covering all relevant accounts should be submitted for the Test Year, Bridge Year **and** the relevant historical years.

Year: 2012 (Actual, Bridge and Test Years)

USoA #	Description	CCA Class	Actual					Bridge Yr	Test Yr
			2006	2007	2008	2009	2010	2011	2012
1805	Land								
1806	Land Rights								
1808	Land and Buildings								
1810	Leasehold Improvements								
1815	Transformer Station Equipment - Normally > 50 kV								
1820	Distribution Station Equipment - Normally < 50 kV	47	\$ -	\$ -	\$ -	\$ 3,081	\$ 2,228	\$ -	\$ 19,765
1830	Poles Towers and Fixtures	47	\$ 1,551	\$ -	\$ 4,530	\$ 1,936	\$ 1,790	\$ 2,361	\$ 23,162
1840	Underground Conduit	47	\$ -	\$ -	\$ -	\$ 211	\$ -	\$ -	\$ -
1845	Underground Conductors/Devices	47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,850	\$ -
1850	Line Transformers	47	\$ 21,899	\$ -	\$ 25,362	\$ 2,365	\$ -	\$ -	\$ 8,863
1860	Meters	47	\$ 842	\$ -	\$ 1,296	\$ -	\$ 5,500	\$ -	\$ -
1860	Smart Meters								\$ 1,500
1920	Computer Equipment	39	\$ -	\$ -	\$ -	\$ 661	\$ -	\$ -	\$ -
1925	Computer Software	39	\$ -	\$ -	\$ 11,186	\$ -	\$ -	\$ -	\$ -
	Computer Software - Smart Meters								\$ 5,000
...	etc.								
1995	Contributions and Grants - Credit								
Total			\$ 24,292	\$ -	\$ 42,374	\$ 8,254	\$ 9,518	\$ 7,211	\$ 58,290

Note: Add all applicable asset accounts in the 1800 and 1900 series in relation to capital projects to the table and inclu

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**Appendix 2-B
Fixed Asset Continuity Schedule**

Year ¹ 2006

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
N/A	1805	Land		\$ 141			\$ 141				\$ -	\$ 141
47	1808	Buildings					\$ -				\$ -	\$ -
13	1810	Leasehold Improvements					\$ -				\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	4.00%	\$ 457,508			\$ 457,508	-\$ 148,294	-\$ 12,369		-\$ 160,663	\$ 296,845
47	1820	Distribution Station Equipment <50 kV	4.00%	\$ 457,508			\$ 457,508	-\$ 148,294	-\$ 12,369		-\$ 160,663	\$ 296,845
47	1825	Storage Battery Equipment					\$ -				\$ -	\$ -
47	1830	Poles, Towers & Fixtures	4.00%	\$ 1,110,648	\$ 1,551		\$ 1,112,199	-\$ 737,693	-\$ 14,949		-\$ 752,642	\$ 359,557
47	1835	Overhead Conductors & Devices					\$ -				\$ -	\$ -
47	1840	Underground Conduit	4.00%	\$ 77,300			\$ 77,300	-\$ 44,343	-\$ 1,318		-\$ 45,661	\$ 31,639
47	1845	Underground Conductors & Devices					\$ -				\$ -	\$ -
47	1850	Line Transformers	4.00%	\$ 339,041	\$ 21,899		\$ 360,940	-\$ 219,648	-\$ 5,214		-\$ 224,862	\$ 136,078
47	1855	Services (Overhead & Underground)					\$ -				\$ -	\$ -
47	1860	Meters	4.00%	\$ 167,009	\$ 842		\$ 167,852	-\$ 79,430	-\$ 3,520		-\$ 82,951	\$ 84,901
47	1860	Meters (Smart Meters)					\$ -				\$ -	\$ -
N/A	1905	Land					\$ -				\$ -	\$ -
CEC	1906	Land Rights					\$ -				\$ -	\$ -
47	1908	Buildings & Fixtures					\$ -				\$ -	\$ -
13	1910	Leasehold Improvements					\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)					\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (5 years)					\$ -				\$ -	\$ -
10	1920	Computer Equipment - Hardware					\$ -				\$ -	\$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)					\$ -				\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)					\$ -				\$ -	\$ -
12	1925	Computer Software					\$ -				\$ -	\$ -
10	1930	Transportation Equipment					\$ -				\$ -	\$ -
8	1935	Stores Equipment					\$ -				\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment					\$ -				\$ -	\$ -
8	1945	Measurement & Testing Equipment					\$ -				\$ -	\$ -
8	1950	Power Operated Equipment					\$ -				\$ -	\$ -
8	1955	Communications Equipment					\$ -				\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)					\$ -				\$ -	\$ -
8	1960	Miscellaneous Equipment					\$ -				\$ -	\$ -
47	1975	Load Management Controls Utility Premises					\$ -				\$ -	\$ -
47	1980	System Supervisor Equipment					\$ -				\$ -	\$ -
47	1985	Miscellaneous Fixed Assets					\$ -				\$ -	\$ -
47	1995	Contributions & Grants					\$ -				\$ -	\$ -
	etc.						\$ -				\$ -	\$ -
		Total		\$ 2,609,154	\$ 24,292	\$ -	\$ 2,633,446	-\$ 1,377,701	-\$ 49,739	\$ -	-\$ 1,427,441	\$ 1,206,006

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation \$ -
Stores Equipment \$ -
Net Depreciation \$ -

¹ Provide a Fixed Asset Continuity Schedule for 5 historic Years, Bridge Year and Test Year

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.

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Appendix 2-B Fixed Asset Continuity Schedule

Year ¹ 2007

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
N/A	1805	Land		\$ 141			\$ 141				\$ -	\$ 141
47	1808	Buildings					\$ -				\$ -	\$ -
13	1810	Leasehold Improvements					\$ -				\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV					\$ -				\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	4.00%	\$ 457,508			\$ 457,508	-\$ 160,663	-\$ 11,874		-\$ 172,537	\$ 284,971
47	1825	Storage Battery Equipment					\$ -				\$ -	\$ -
47	1830	Poles, Towers & Fixtures	4.00%	\$ 1,112,199			\$ 1,112,199	-\$ 752,642	-\$ 14,382		-\$ 767,024	\$ 345,175
47	1835	Overhead Conductors & Devices					\$ -				\$ -	\$ -
47	1840	Underground Conduit	4.00%	\$ 77,300			\$ 77,300	-\$ 45,661	-\$ 1,266		-\$ 46,927	\$ 30,373
47	1845	Underground Conductors & Devices					\$ -				\$ -	\$ -
47	1850	Line Transformers	4.00%	\$ 360,940			\$ 360,940	-\$ 224,862	-\$ 5,443		-\$ 230,305	\$ 130,635
47	1855	Services (Overhead & Underground)					\$ -				\$ -	\$ -
47	1860	Meters	4.00%	\$ 167,852			\$ 167,852	-\$ 82,951	-\$ 3,396		-\$ 86,347	\$ 81,505
47	1860	Meters (Smart Meters)					\$ -				\$ -	\$ -
N/A	1905	Land					\$ -				\$ -	\$ -
CEC	1906	Land Rights					\$ -				\$ -	\$ -
47	1908	Buildings & Fixtures					\$ -				\$ -	\$ -
13	1910	Leasehold Improvements					\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)					\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (5 years)					\$ -				\$ -	\$ -
10	1920	Computer Equipment - Hardware					\$ -				\$ -	\$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)					\$ -				\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)					\$ -				\$ -	\$ -
12	1925	Computer Software					\$ -				\$ -	\$ -
10	1930	Transportation Equipment					\$ -				\$ -	\$ -
8	1935	Stores Equipment					\$ -				\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment					\$ -				\$ -	\$ -
8	1945	Measurement & Testing Equipment					\$ -				\$ -	\$ -
8	1950	Power Operated Equipment					\$ -				\$ -	\$ -
8	1955	Communications Equipment					\$ -				\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)					\$ -				\$ -	\$ -
8	1960	Miscellaneous Equipment					\$ -				\$ -	\$ -
47	1975	Load Management Controls Utility Premises					\$ -				\$ -	\$ -
47	1980	System Supervisor Equipment					\$ -				\$ -	\$ -
47	1985	Miscellaneous Fixed Assets					\$ -				\$ -	\$ -
47	1995	Contributions & Grants					\$ -				\$ -	\$ -
	etc.						\$ -				\$ -	\$ -
		Total		\$ 2,175,939	\$ -	\$ -	\$ 2,175,939	-\$ 1,266,778	-\$ 36,361	\$ -	-\$ 1,303,139	\$ 872,800

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation \$ -
Stores Equipment \$ -
Net Depreciation \$ -

¹ Provide a Fixed Asset Continuity Schedule for 5 historic Years, Bridge Year and Test Year

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applican
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.

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**Appendix 2-B
Fixed Asset Continuity Schedule**

Year ¹ 2008

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
N/A	1805	Land		\$ 141			\$ 141				\$ -	\$ 140.50
47	1808	Buildings					\$ -				\$ -	\$ -
13	1810	Leasehold Improvements					\$ -				\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV					\$ -				\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	4.00%	\$ 457,508			\$ 457,508	-\$ 172,537	-\$ 11,399		-\$ 183,936	\$ 273,572.00
47	1825	Storage Battery Equipment					\$ -				\$ -	\$ -
47	1830	Poles, Towers & Fixtures	4.00%	\$ 1,112,199	\$ 4,530		\$ 1,116,729	-\$ 767,024	-\$ 13,898		-\$ 780,922	\$ 335,807.00
47	1835	Overhead Conductors & Devices					\$ -				\$ -	\$ -
47	1840	Underground Conduit	4.00%	\$ 77,300			\$ 77,300	-\$ 46,927	-\$ 1,215		-\$ 48,142	\$ 29,158.00
47	1845	Underground Conductors & Devices					\$ -				\$ -	\$ -
47	1850	Line Transformers	4.00%	\$ 360,940	\$ 25,362		\$ 386,303	-\$ 230,305	-\$ 5,733		-\$ 236,039	\$ 150,264.00
47	1855	Services (Overhead & Underground)					\$ -				\$ -	\$ -
47	1860	Meters	4.00%	\$ 167,852	\$ 1,296		\$ 169,148	-\$ 86,347	-\$ 3,286		-\$ 89,633	\$ 79,514.70
47	1860	Meters (Smart Meters)					\$ -				\$ -	\$ -
N/A	1905	Land					\$ -				\$ -	\$ -
CEC	1906	Land Rights					\$ -				\$ -	\$ -
47	1908	Buildings & Fixtures					\$ -				\$ -	\$ -
13	1910	Leasehold Improvements					\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)					\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (5 years)					\$ -				\$ -	\$ -
10	1920	Computer Equipment - Hardware					\$ -				\$ -	\$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)					\$ -				\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)					\$ -				\$ -	\$ -
12	1925	Computer Software	55.00%	\$ -	\$ 11,186		\$ 11,186		-\$ 3,076		-\$ 3,076	\$ 8,110.00
10	1930	Transportation Equipment					\$ -				\$ -	\$ -
8	1935	Stores Equipment					\$ -				\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment					\$ -				\$ -	\$ -
8	1945	Measurement & Testing Equipment					\$ -				\$ -	\$ -
8	1950	Power Operated Equipment					\$ -				\$ -	\$ -
8	1955	Communications Equipment					\$ -				\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)					\$ -				\$ -	\$ -
8	1960	Miscellaneous Equipment					\$ -				\$ -	\$ -
47	1975	Load Management Controls Utility Premises					\$ -				\$ -	\$ -
47	1980	System Supervisor Equipment					\$ -				\$ -	\$ -
47	1985	Miscellaneous Fixed Assets					\$ -				\$ -	\$ -
47	1995	Contributions & Grants					\$ -				\$ -	\$ -
	etc.						\$ -				\$ -	\$ -
		Total		\$ 2,175,939	\$ 42,374	\$ -	\$ 2,218,312	-\$ 1,303,140	-\$ 38,607	\$ -	-\$ 1,341,746	\$ 876,566.20

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation \$ -
Stores Equipment \$ -
Net Depreciation \$ -

¹ Provide a Fixed Asset Continuity Schedule for 5 historic Years, Bridge Year and Test Year

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applican
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.

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Exhibit: X
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Appendix 2-B Fixed Asset Continuity Schedule

Year ¹ 2009

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
N/A	1805	Land		\$ 141			\$ 141				\$ -	\$ 140.50
47	1808	Buildings					\$ -				\$ -	\$ -
13	1810	Leasehold Improvements					\$ -				\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV					\$ -				\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	4.00%	\$ 457,508	\$ 3,081		\$ 460,589	-\$ 183,936	-\$ 11,005		-\$ 194,941	\$ 265,648.00
47	1825	Storage Battery Equipment					\$ -				\$ -	\$ -
47	1830	Poles, Towers & Fixtures	4.00%	\$ 1,116,729	\$ 1,936		\$ 1,118,665	-\$ 780,922	-\$ 13,471		-\$ 794,393	\$ 324,272.00
47	1835	Overhead Conductors & Devices					\$ -				\$ -	\$ -
47	1840	Underground Conduit	4.00%	\$ 77,300	\$ 211		\$ 77,511	-\$ 48,142	-\$ 1,171		-\$ 49,313	\$ 28,198.00
47	1845	Underground Conductors & Devices					\$ -				\$ -	\$ -
47	1850	Line Transformers	4.00%	\$ 386,303	\$ 2,365		\$ 388,667	-\$ 236,039	-\$ 6,058		-\$ 242,096	\$ 146,571.00
47	1855	Services (Overhead & Underground)					\$ -				\$ -	\$ -
47	1860	Meters	10.00%	\$ 169,148			\$ 169,148	-\$ 89,633	-\$ 7,952		-\$ 97,585	\$ 71,563.00
47	1860	Meters (Smart Meters)					\$ -				\$ -	\$ -
N/A	1905	Land					\$ -				\$ -	\$ -
CEC	1906	Land Rights					\$ -				\$ -	\$ -
47	1908	Buildings & Fixtures					\$ -				\$ -	\$ -
13	1910	Leasehold Improvements					\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)					\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (5 years)					\$ -				\$ -	\$ -
10	1920	Computer Equipment - Hardware					\$ -				\$ -	\$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)					\$ -				\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	55.00%	\$ -	\$ 661		\$ 661		-\$ 182		-\$ 182	\$ 479.63
12	1925	Computer Software	55.00%	\$ 11,186			\$ 11,186	-\$ 3,076	-\$ 4,461		-\$ 7,536	\$ 3,649.37
10	1930	Transportation Equipment					\$ -				\$ -	\$ -
8	1935	Stores Equipment					\$ -				\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment					\$ -				\$ -	\$ -
8	1945	Measurement & Testing Equipment					\$ -				\$ -	\$ -
8	1950	Power Operated Equipment					\$ -				\$ -	\$ -
8	1955	Communications Equipment					\$ -				\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)					\$ -				\$ -	\$ -
8	1960	Miscellaneous Equipment					\$ -				\$ -	\$ -
47	1975	Load Management Controls Utility Premises					\$ -				\$ -	\$ -
47	1980	System Supervisor Equipment					\$ -				\$ -	\$ -
47	1985	Miscellaneous Fixed Assets					\$ -				\$ -	\$ -
47	1995	Contributions & Grants					\$ -				\$ -	\$ -
	etc.						\$ -				\$ -	\$ -
		Total		\$ 2,218,312	\$ 8,255	\$ -	\$ 2,226,567	-\$ 1,341,746	-\$ 44,300	\$ -	-\$ 1,386,046	\$ 840,521.50

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation \$ -
Stores Equipment \$ -
Net Depreciation \$ -

¹ Provide a Fixed Asset Continuity Schedule for 5 historic Years, Bridge Year and Test Year

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applican
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.

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**Appendix 2-B
Fixed Asset Continuity Schedule**

Year ¹ 2010

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
N/A	1805	Land		\$ 141			\$ 141				\$ -	\$ 140.50
47	1808	Buildings					\$ -				\$ -	\$ -
13	1810	Leasehold Improvements					\$ -				\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV					\$ -				\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	4.00%	\$ 460,589	\$ 2,228		\$ 462,817	-\$ 194,941	-\$ 10,670		-\$ 205,611	\$ 257,206.00
47	1825	Storage Battery Equipment					\$ -				\$ -	\$ -
47	1830	Poles, Towers & Fixtures	4.00%	\$ 1,118,665	\$ 1,790		\$ 1,120,455	-\$ 794,393	-\$ 13,007		-\$ 807,400	\$ 313,055.00
47	1835	Overhead Conductors & Devices					\$ -				\$ -	\$ -
47	1840	Underground Conduit	4.00%	\$ 77,511			\$ 77,511	-\$ 49,313	-\$ 1,128		-\$ 50,441	\$ 27,070.00
47	1845	Underground Conductors & Devices					\$ -				\$ -	\$ -
47	1850	Line Transformers	4.00%	\$ 388,667			\$ 388,667	-\$ 242,096	-\$ 5,863		-\$ 247,959	\$ 140,708.00
47	1855	Services (Overhead & Underground)					\$ -				\$ -	\$ -
47	1860	Meters	10.00%	\$ 169,148	\$ 5,500		\$ 174,647	-\$ 97,585	-\$ 7,431		-\$ 105,015	\$ 69,632.00
47	1860	Meters (Smart Meters)					\$ -				\$ -	\$ -
N/A	1905	Land					\$ -				\$ -	\$ -
CEC	1906	Land Rights					\$ -				\$ -	\$ -
47	1908	Buildings & Fixtures					\$ -				\$ -	\$ -
13	1910	Leasehold Improvements					\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)					\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (5 years)					\$ -				\$ -	\$ -
10	1920	Computer Equipment - Hardware					\$ -				\$ -	\$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)					\$ -				\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	55.00%	\$ 661			\$ 661	-\$ 182	-\$ 264		-\$ 445.38	\$ 216.04
12	1925	Computer Software	55.00%	\$ 11,186			\$ 11,186	-\$ 7,537	-\$ 2,006		-\$ 9,543.71	\$ 1,641.96
10	1930	Transportation Equipment					\$ -				\$ -	\$ -
8	1935	Stores Equipment					\$ -				\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment					\$ -				\$ -	\$ -
8	1945	Measurement & Testing Equipment					\$ -				\$ -	\$ -
8	1950	Power Operated Equipment					\$ -				\$ -	\$ -
8	1955	Communications Equipment					\$ -				\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)					\$ -				\$ -	\$ -
8	1960	Miscellaneous Equipment					\$ -				\$ -	\$ -
47	1975	Load Management Controls Utility Premises					\$ -				\$ -	\$ -
47	1980	System Supervisor Equipment					\$ -				\$ -	\$ -
47	1985	Miscellaneous Fixed Assets					\$ -				\$ -	\$ -
47	1995	Contributions & Grants					\$ -				\$ -	\$ -
	etc.						\$ -				\$ -	\$ -
		Total		\$ 2,226,567	\$ 9,517	\$ -	\$ 2,236,084	-\$ 1,386,047	-\$ 40,368	\$ -	-\$ 1,426,415	\$ 809,669.50

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation \$ -
Stores Equipment \$ -
Net Depreciation \$ -

¹ Provide a Fixed Asset Continuity Schedule for 5 historic Years, Bridge Year and Test Year

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applican
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**Appendix 2-B
Fixed Asset Continuity Schedule**

Year ¹ 2011 (Bridge)

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
N/A	1805	Land		\$ 141			\$ 141				\$ -	\$ 140.50
47	1808	Buildings					\$ -				\$ -	\$ -
13	1810	Leasehold Improvements					\$ -				\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	4.00%	\$ 462,817			\$ 462,817	-\$ 205,611	-\$ 10,288		-\$ 215,899	\$ 246,917.76
47	1820	Distribution Station Equipment <50 kV					\$ -				\$ -	\$ -
47	1825	Storage Battery Equipment					\$ -				\$ -	\$ -
47	1830	Poles, Towers & Fixtures	4.00%	\$ 1,120,455	\$ 2,361		\$ 1,122,816	-\$ 807,400	-\$ 12,569		-\$ 819,969	\$ 302,846.58
47	1835	Overhead Conductors & Devices					\$ -				\$ -	\$ -
47	1840	Underground Conduit	4.00%	\$ 77,511			\$ 77,511	-\$ 50,441	-\$ 1,083		-\$ 51,523	\$ 25,987.20
47	1845	Underground Conductors & Devices	4.00%	\$ -	\$ 4,850		\$ 4,850	\$ -	-\$ 97		-\$ 97	\$ 4,753.00
47	1850	Line Transformers	4.00%	\$ 388,667			\$ 388,667	-\$ 247,959	-\$ 5,628		-\$ 253,588	\$ 135,079.68
47	1855	Services (Overhead & Underground)					\$ -				\$ -	\$ -
47	1860	Meters	10.00%	\$ 174,647		-\$ 146,546	\$ 28,101.56	-\$ 105,015	-\$ 6,963.20	\$ 93,961	-\$ 18,017.87	\$ 10,083.69
47	1860	Meters (Smart Meters)					\$ -				\$ -	\$ -
N/A	1905	Land					\$ -				\$ -	\$ -
CEC	1906	Land Rights					\$ -				\$ -	\$ -
47	1908	Buildings & Fixtures					\$ -				\$ -	\$ -
13	1910	Leasehold Improvements					\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)					\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (5 years)					\$ -				\$ -	\$ -
10	1920	Computer Equipment - Hardware					\$ -				\$ -	\$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)					\$ -				\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	55.00%	\$ 661			\$ 661	-\$ 445	-\$ 119		-\$ 564	\$ 97.22
12	1925	Computer Software	55.00%	\$ 11,186			\$ 11,186	-\$ 9,544	-\$ 903		-\$ 10,447	\$ 738.88
10	1930	Transportation Equipment					\$ -				\$ -	\$ -
8	1935	Stores Equipment					\$ -				\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment					\$ -				\$ -	\$ -
8	1945	Measurement & Testing Equipment					\$ -				\$ -	\$ -
8	1950	Power Operated Equipment					\$ -				\$ -	\$ -
8	1955	Communications Equipment					\$ -				\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)					\$ -				\$ -	\$ -
8	1960	Miscellaneous Equipment					\$ -				\$ -	\$ -
47	1975	Load Management Controls Utility Premises					\$ -				\$ -	\$ -
47	1980	System Supervisor Equipment					\$ -				\$ -	\$ -
47	1985	Miscellaneous Fixed Assets					\$ -				\$ -	\$ -
47	1995	Contributions & Grants					\$ -				\$ -	\$ -
	etc.						\$ -				\$ -	\$ -
		Total		\$ 2,236,084	\$ 7,211	-\$ 146,546	\$ 2,096,750	-\$ 1,426,415	-\$ 37,651	\$ 93,961	-\$ 1,370,105	\$ 726,644.51

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation \$ -
Stores Equipment \$ -
Net Depreciation

¹ Provide a Fixed Asset Continuity Schedule for 5 historic Years, Bridge Year and Test Year

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Appendix 2-B Fixed Asset Continuity Schedule

Year ¹ 2012 (Test Year)

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
N/A	1805	Land		\$ 141			\$ 141				\$ -	\$ 141
47	1808	Buildings					\$ -				\$ -	\$ -
13	1810	Leasehold Improvements					\$ -				\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	4.00%	\$ 462,817	\$ 19,765		\$ 482,582	-\$ 215,899	-\$ 10,272		-\$ 226,171	\$ 256,411
47	1820	Distribution Station Equipment <50 kV					\$ -				\$ -	\$ -
47	1825	Storage Battery Equipment					\$ -				\$ -	\$ -
47	1830	Poles, Towers & Fixtures	4.00%	\$ 1,122,816	\$ 23,162		\$ 1,145,978	-\$ 819,969	-\$ 12,577		-\$ 832,546	\$ 313,432
47	1835	Overhead Conductors & Devices					\$ -				\$ -	\$ -
47	1840	Underground Conduit	4.00%	\$ 77,511			\$ 77,511	-\$ 51,523	-\$ 1,040		-\$ 52,563	\$ 24,948
47	1845	Underground Conductors & Devices	4.00%	\$ 4,850			\$ 4,850	-\$ 97	-\$ 190		-\$ 287	\$ 4,563
47	1850	Line Transformers	4.00%	\$ 388,667	\$ 8,863		\$ 397,530	-\$ 253,588	-\$ 5,580		-\$ 259,168	\$ 138,362
47	1855	Services (Overhead & Underground)					\$ -				\$ -	\$ -
47	1860	Meters	10.00%	\$ 28,102			\$ 28,102	-\$ 18,018	-\$ 1,008		-\$ 19,026	\$ 9,075
47	1860	Meters (Smart Meters)	10.00%	\$ 373,474	\$ 1,500		\$ 374,974	-\$ 79,529	-\$ 29,470		-\$ 108,998	\$ 265,976
N/A	1905	Land					\$ -				\$ -	\$ -
CEC	1906	Land Rights					\$ -				\$ -	\$ -
47	1908	Buildings & Fixtures					\$ -				\$ -	\$ -
13	1910	Leasehold Improvements					\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)					\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (5 years)					\$ -				\$ -	\$ -
10	1920	Computer Equipment - Hardware					\$ -				\$ -	\$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)					\$ -				\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	55.00%	\$ 661			\$ 661	-\$ 564	-\$ 53		-\$ 617	\$ 44
12	1925	Computer Software	55.00%	\$ 11,186			\$ 11,186	-\$ 10,447	-\$ 406		-\$ 10,853	\$ 333
50		Computer Software - Smart Meters	55.00%	\$ 55,156	\$ 5,000		\$ 60,156	-\$ 30,421	-\$ 14,979		-\$ 45,400	\$ 14,756
10	1930	Transportation Equipment					\$ -				\$ -	\$ -
8	1935	Stores Equipment					\$ -				\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment					\$ -				\$ -	\$ -
8	1945	Measurement & Testing Equipment					\$ -				\$ -	\$ -
8	1950	Power Operated Equipment					\$ -				\$ -	\$ -
8	1955	Communications Equipment					\$ -				\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)					\$ -				\$ -	\$ -
8	1960	Miscellaneous Equipment					\$ -				\$ -	\$ -
47	1975	Load Management Controls Utility Premises					\$ -				\$ -	\$ -
47	1980	System Supervisor Equipment					\$ -				\$ -	\$ -
47	1985	Miscellaneous Fixed Assets					\$ -				\$ -	\$ -
47	1995	Contributions & Grants					\$ -				\$ -	\$ -
	etc.						\$ -				\$ -	\$ -
		Total		\$ 2,525,380	\$ 58,290	\$ -	\$ 2,583,670	-\$ 1,480,055	-\$ 75,576	\$ -	-\$ 1,555,631	\$ 1,028,039

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation \$ -
Stores Equipment \$ -
Net Depreciation \$ -

¹ Provide a Fixed Asset Continuity Schedule for 5 historic Years, Bridge Year and Test Year

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- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to
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- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.

Appendix 2-B

Fixed Asset Continuity Schedule

CCA Class	OEB	Description	Assets at cost						Year over Year Variances			
			2008 Board Approved	2008 Actual	2009 Actual	2010 Actual	2011 Bridge Year	2012 Test Year	2008 Board Approved & 2008 Actual	2008 Actual & 2009 Actual	2009 Actual & 2010 Actual	2010 Actual & 2011 Bridge
N/A	1805	Land	\$ 141	\$ 141	\$ 141	\$ 141	\$ 141	\$ 141	\$ -	\$ -	\$ -	\$ -
47	1808	Buildings										
13	1810	Leasehold Improvements										
47	1815	Transformer Station Equipment >50 kV	\$ 457,508	\$ 457,508	\$ 460,589	\$ 462,817	\$ 462,817	\$ 482,582	\$ -	\$ 3,081	\$ 2,228	\$ 0
47	1820	Distribution Station Equipment <50 kV										
47	1825	Storage Battery Equipment										
47	1830	Poles, Towers & Fixtures	\$ 1,118,699	\$ 1,116,729	\$ 1,118,665	\$ 1,120,455	\$ 1,122,816	\$ 1,145,978	\$ - 1,970	\$ 1,936	\$ 1,790	\$ 2,361
47	1835	Overhead Conductors & Devices	\$ 23,500						\$ - 23,500	\$ -	\$ -	\$ -
47	1840	Underground Conduit	\$ 77,300	\$ 77,300	\$ 77,511	\$ 77,511	\$ 77,511	\$ 77,511	\$ -	\$ 211	\$ -	\$ 0
47	1845	Underground Conductors & Devices					\$ 4,850	\$ 4,850	\$ -	\$ -	\$ -	\$ 4,850
47	1850	Line Transformers	\$ 374,842	\$ 386,303	\$ 388,667	\$ 388,667	\$ 388,667	\$ 397,530	\$ 11,461	\$ 2,365	\$ -	\$ - 0
47	1855	Services (Overhead & Underground)										
47	1860	Meters	\$ 197,213	\$ 169,148	\$ 169,148	\$ 174,647	\$ 28,102	\$ 28,102	\$ - 28,065	\$ -	\$ 5,500	\$ - 146,545
47	1860	Meters (Smart Meters)						\$ 374,974				
N/A	1905	Land										
CEC	1906	Land Rights										
47	1908	Buildings & Fixtures										
13	1910	Leasehold Improvements										
8	1915	Office Furniture & Equipment (10 years)										
8	1915	Office Furniture & Equipment (5 years)										
10	1920	Computer Equipment - Hardware										
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)										
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ 661	\$ 661	\$ 661	\$ 661	\$ -	\$ 661	\$ -	\$ - 0
12	1925	Computer Software	\$ -	\$ 11,186	\$ 11,186	\$ 11,186	\$ 11,186	\$ 11,186	\$ 11,186	\$ -	\$ -	\$ 0
		Computer Software - Smart Meters						\$ 60,156				
10	1930	Transportation Equipment										
8	1935	Stores Equipment										
8	1940	Tools, Shop & Garage Equipment										
8	1945	Measurement & Testing Equipment										
8	1950	Power Operated Equipment										
8	1955	Communications Equipment										
8	1955	Communication Equipment (Smart Meters)										
8	1960	Miscellaneous Equipment										
47	1975	Load Management Controls Utility Premises										
47	1980	System Supervisor Equipment										
47	1985	Miscellaneous Fixed Assets										
47	1995	Contributions & Grants										
		Total	\$ 2,249,202	\$ 2,218,312	\$ 2,226,567	\$ 2,236,084	\$ 2,096,751	\$ 2,583,670	\$ - 30,889	\$ 8,255	\$ 9,517	\$ - 139,334

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
 Transportation \$ -
 Stores Equipment \$ -
 Net Depreciation

ide a Fixed Asset Continuity Schedule for 5 historic Years, Bridge Year and Tes

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to
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Appendix 2-C Other Operating Revenue

USoA #	USoA Description	2008	2009	2010	2011-Bridge Yr	2012 Test Yr
4235	Specific Service Charges	\$ 12,287	\$ 8,475	\$ 7,913	\$ 8,650	\$ 9,540
4225	Late Payment Charges	\$ 4,609	\$ 4,780	\$ 4,879	\$ 5,493	\$ 5,190
4082	Retail Services Revenues	\$ 2,647	\$ 2,846	\$ 3,099	\$ 2,808	\$ 2,760
4405	Interest & Dividend Income	\$ 41,697	\$ 17,854	\$ 17,231	\$ 13,758	\$ 13,200
4210	Rent from Electric Property	\$ 8,264	\$ 7,089	\$ 7,261	\$ 7,265	\$ 7,265
4325	Revenues from Merchandising	\$ 1,951	\$ 48	\$ -	\$ 1,380	\$ 1,380
4330	Cost & Expense of Merchandising	\$ 2,681	\$ 323	\$ 4,407	\$ 3,500	\$ 2,400
Specific Service Charges		\$ 12,287	\$ 8,475	\$ 7,913	\$ 8,650	\$ 9,540
Late Payment Charges		\$ 4,609	\$ 4,780	\$ 4,879	\$ 5,493	\$ 5,190
Other Operating Revenues		\$ 10,912	\$ 9,936	\$ 10,360	\$ 10,073	\$ 10,025
Other Income or Deductions		\$ 46,329	\$ 18,226	\$ 21,639	\$ 18,638	\$ 16,980
Total		\$ 74,136	\$ 41,417	\$ 44,791	\$ 42,854	\$ 41,735

Description

Specific Service Charges:

Late Payment Charges:

Other Distribution Revenues:

Other Income and Expenses:

Account(s)

4235

4225

4080, 4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245

4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4375, 4380, 4385, 4390, 4395, 4398, 4405, 4415

Note: Add all applicable accounts listed above to the table and include all relevant information.

Account Breakdown Details

For each "Other Operating Revenue" and "Other Income or Deductions" Account, a detailed breakdown of the account components is required. See the example below for Account 4405, Interest and Dividend Income.

Account 4405 - Interest and Dividend Income

	2008	2009	2010	Bridge Year	Test Year
Short-term Investment Interest	\$ 25,872	\$ 14,209	\$ 13,476	\$ 8,600	\$ 8,400
Bank Deposit Interest	\$ 3,236	\$ -	\$ -	\$ -	
Miscellaneous Revenue	\$ 12,588	\$ 3,646	\$ 3,756	\$ 5,158	\$ 4,800
etc. ¹					
Total	\$ 41,697	\$ 17,854	\$ 17,231	\$ 13,758	\$ 13,200

¹ List and specify any other interest revenue

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Appendix 2-D

Accounts for OM&A Analysis

Distribution Expenses - Operations

<i>Account</i>	<i>Description</i>
----------------	--------------------

5005	Operation Supervision and Engineering
5010	Load Dispatching
5012	Station Buildings and Fixtures Expense
5014	Transformer Station Equipment - Operation Labour
5015	Transformer Station Equipment - Operation Supplies and Expenses
5016	Distribution Station Equipment - Operation Labour
5017	Distribution Station Equipment - Operation Supplies and Expenses
5020	Overhead Distribution Lines and Feeders - Operation Labour
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses
5030	Overhead Sub-transmission Feeders - Operation
5035	Overhead Distribution Transformers - Operation
5040	Underground Distribution Lines and Feeders - Operation Labour
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expenses
5050	Underground Sub-transmission Feeders - Operation
5055	Underground Distribution Transformers - Operation
5060	Street Lighting and Signal System Expense
5065	Meter Expense
5070	Customer Premises - Operation Labour
5075	Customer Premises - Operation Materials and Expenses
5085	Miscellaneous Distribution Expenses
5090	Underground Distribution Lines and Feeders - Rental Paid
5095	Overhead Distribution Lines and Feeders - Rental Paid
5096	Other Rent

Distribution Expenses - Maintenance

<i>Account</i>	<i>Description</i>
----------------	--------------------

5105	Maintenance Supervision and Engineering
5110	Maintenance of Buildings and Fixtures - Distribution Stations
5112	Maintenance of Transformer Station Equipment
5114	Maintenance of Distribution Station Equipment
5120	Maintenance of Poles, Towers and Fixtures
5125	Maintenance of Overhead Conductors and Devices
5130	Maintenance of Overhead Services
5135	Overhead Distribution Lines and Feeders - Right of Way
5145	Maintenance of Underground Conduit
5150	Maintenance of Underground Conductors and Devices
5155	Maintenance of Underground Services
5160	Maintenance of Line Transformers
5165	Maintenance of Street Lighting and Signal Systems
5170	Sentinel Lights - Labour
5172	Sentinel Lights - Materials and Expenses
5175	Maintenance of Meters
5178	Customer Installations Expenses - Leased Property
5195	Maintenance of Other Installations on Customer Premises

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Appendix 2-D Accounts for OM&A Analysis

Billing and Collecting

Account Description

5305 Supervision
5310 Meter Reading Expense
5315 Customer Billing
5320 Collecting
5325 Collecting - Cash Over and Short
5330 Collection Charges
5335 Bad Debt Expense
5340 Miscellaneous Customer Accounts Expenses

Community Relations (including sales expenses)

Account Description

5405 Supervision
5410 Community Relations - Sundry
5415 Energy Conservation
5420 Community Safety Program
5425 Miscellaneous Customer Service and Informational Expenses
5505 Supervision
5510 Demonstrating and Selling Expense
5515 Advertising Expenses
5520 Miscellaneous Sales Expense

Administrative and General Expenses

Account Description

5605 Executive Salaries and Expenses
5610 Management Salaries and Expenses
5615 General Administrative Salaries and Expenses
5620 Office Supplies and Expenses
5625 Administrative Expense Transferred - Credit
5630 Outside Services Employed
5635 Property Insurance
5640 Injuries and Damages
5645 Employee Pensions and Benefits
5650 Franchise Requirements
5655 Regulatory Expenses
5660 General Advertising Expenses
5665 Miscellaneous General Expenses
5670 Rent
5675 Maintenance of General Plant
5680 Electrical Safety Authority Fees
5685 Independent Electricity System Operator Fees and Penalties
5695 OM&A Contra Account
6205 Donations (Charitable Contributions)

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Appendix 2-E Summary of OM&A Expenses

Applicants should complete the two tables on this page.

Table 1: OM&A Year-over-Year Comparisons

This table should be completed for each of the comparisons outlined below (Note 1)

- 1 Last rebasing year (LRY) Actuals versus LRY Board approved (shown)
- 2 Year 1 Actuals versus LRY Actuals (Not necessary if LRY = Year 1)
- 3 Year 2 Actuals versus Year 1 Actuals
- 4 Year 3 Actuals versus Year 2 Actuals
- 5 Bridge Year versus Year 3 Actuals
- 6 Test Year versus Bridge Year

	LRY - 2008	LRY - 2008	Variance	Percentage Change
	Board-approved	Actuals	\$	%
Operations	\$ 268,000	\$ 204,134	-\$ 63,866	-23.83%
Maintenance	\$ -	\$ -	\$ -	
Billing and Collecting	\$ 64,112	\$ 78,384	\$ 14,272	22.26%
Community Relations	\$ 1,200	\$ 587	-\$ 613	-51.08%
Administrative and General	\$ 234,510	\$ 314,657	\$ 80,147	34.18%
Total OM&A Expenses	\$ 567,822	\$ 597,762	\$ 29,940	5.27%
Inflation Rate				2.30%

	LRY - 2008	Year 1 - 2008	Variance	Percentage Change
	Actuals	Actuals	\$	%
Operations	\$ 204,134	\$ 204,134	\$ -	0.00%
Maintenance	\$ -	\$ -	\$ -	
Billing and Collecting	\$ 78,384	\$ 78,384	\$ -	0.00%
Community Relations	\$ 587	\$ 587	\$ -	0.00%
Administrative and General	\$ 314,657	\$ 314,657	\$ -	0.00%
Total OM&A Expenses	\$ 597,762	\$ 597,762	\$ -	0.00%
Inflation Rate				2.30%

	Year 1 - 2008	Year 2 - 2009	Variance	Percentage Change
	Actuals	Actuals	\$	%
Operations	\$ 204,134	\$ 156,151	-\$ 47,983	-23.51%
Maintenance	\$ -		\$ -	
Billing and Collecting	\$ 78,384	\$ 64,846	-\$ 13,538	-17.27%
Community Relations	\$ 587	\$ 665	\$ 78	13.29%
Administrative and General	\$ 314,657	\$ 278,358	-\$ 36,299	-11.54%
Total OM&A Expenses	\$ 597,762	\$ 500,020	-\$ 97,742	-16.35%
Inflation Rate				1.30%

	Year 2 - 2009	Year 3 - 2010	Variance	Percentage Change
	Actuals	Actuals	\$	%
Operations	\$ 156,151	\$ 213,549	\$ 57,398	36.76%
Maintenance	\$ -		\$ -	
Billing and Collecting	\$ 64,846	\$ 72,991	\$ 8,145	12.56%
Community Relations	\$ 665	\$ 715	\$ 50	7.52%
Administrative and General	\$ 278,358	\$ 261,327	-\$ 17,031	-6.12%
Total OM&A Expenses	\$ 500,020	\$ 548,582	\$ 48,562	9.71%
Inflation Rate				1.30%

	Year 3 - 2010	Bridge Year	Variance	Percentage Change
	Actuals	Actuals	\$	%
Operations	\$ 213,549	\$ 217,098	\$ 3,549	1.66%
Maintenance	\$ -	\$ -	\$ -	
Billing and Collecting	\$ 72,991	\$ 58,873	-\$ 14,118	-19.34%
Community Relations	\$ 715	\$ 350	-\$ 365	-51.05%
Administrative and General	\$ 261,327	\$ 308,160	\$ 46,833	17.92%
Total OM&A Expenses	\$ 548,582	\$ 584,481	\$ 35,899	6.54%
Inflation Rate				

	Bridge Year	Test Year	Variance	Percentage Change
	Actuals	Forecast	\$	%
Operations	\$ 217,098	\$ 215,590	-\$ 1,508	-0.69%
Maintenance	\$ -		\$ -	
Billing and Collecting	\$ 58,873	\$ 84,200	\$ 25,327	43.02%
Community Relations	\$ 350	\$ 600	\$ 250	71.43%
Administrative and General	\$ 308,160	\$ 364,100	\$ 55,940	18.15%
Total OM&A Expenses	\$ 584,481	\$ 664,490	\$ 80,009	13.69%
Inflation Rate				

Table 2: Additional Total OM&A Expense Comparative Information Table

Required Total OM&A Comparison

	Year 3 - 2010 Actuals	Test Year Forecast	Variance \$	Percentage Change %
Test Year versus Most Current Actuals	\$ 548,582	\$ 664,490	\$ 115,908	21.13%
	LRY - 2008 Board-approved	Test Year Forecast	Variance \$	Percentage Change %
Test Year versus LRY Board- approved	\$ 567,822	\$ 664,490	\$ 96,668	17.02%
Simple average of % variance for all years				2.72%
Compound annual growth rate for all years				0

Note 1 If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a minimum of three years of actual information is required.

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Appendix 2-F
Detailed, Account by Account, OM&A Expense Table
(excluding Depreciation and Amortization)

		2008	2009	2010	2011	2012	
Account	Description	2007	LRY Actual	2	1	Year	Test Year
Operations							
5005	Operation Supervision and Engineering						
5010	Load Dispatching						
5012	Station Buildings and Fixtures Expense						
5014	Transformer Station Equipment - Operation Labour						
5015	Transformer Station Equipment - Operation Supplies and Expenses						
5016	Distribution Station Equipment - Operation Labour	\$ 1,620	\$ 2,860	\$ 3,499	\$ 4,834	\$ 4,230	\$ 4,500
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$ 864	\$ 388	\$ 1,491	\$ 1,473	\$ 500	\$ 1,200
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$ 138,543	\$ 137,904	\$ 109,510	\$ 148,124	\$ 147,606	\$ 149,400
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	\$ 101,832	\$ 56,711	\$ 38,442	\$ 51,560	\$ 62,633	\$ 58,150
5030	Overhead Sub-transmission Feeders - Operation						
5035	Overhead Distribution Transformers - Operation						
5040	Underground Distribution Lines and Feeders - Operation Labour						
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expenses						
5050	Underground Sub-transmission Feeders - Operation						
5055	Underground Distribution Transformers - Operation						
5060	Street Lighting and Signal System Expense						
5065	Meter Expense	\$ 2,721	\$ 5,555	\$ 1,480	\$ 5,658	\$ 517	\$ 600
5070	Customer Premises - Operation Labour						
5075	Customer Premises - Operation Materials and Expenses						
5085	Miscellaneous Distribution Expenses						
5090	Underground Distribution Lines and Feeders - Rental Paid						
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$ 715	\$ 715	\$ 1,729	\$ 1,900	\$ 1,612	\$ 1,740
5096	Other Rent						
Total - Operations		\$ 246,295	\$ 204,134	\$ 156,151	\$ 213,549	\$ 217,098	\$ 215,590

Account Description	2007	LRV Actual	2	1	Year	Test Year
Maintenance						
5105 Maintenance Supervision and Engineering						
5110 Maintenance of Buildings and Fixtures - Distribution Stations						
5112 Maintenance of Transformer Station Equipment						
5114 Maintenance of Distribution Station Equipment						
5120 Maintenance of Poles, Towers and Fixtures						
5125 Maintenance of Overhead Conductors and Devices						
5130 Maintenance of Overhead Services						
5135 Overhead Distribution Lines and Feeders - Right of Way						
5145 Maintenance of Underground Conduit						
5150 Maintenance of Underground Conductors and Devices						
5155 Maintenance of Underground Services						
5160 Maintenance of Line Transformers						
5165 Maintenance of Street Lighting and Signal Systems						
5170 Sentinel Lights - Labour						
5172 Sentinel Lights - Materials and Expenses						
5175 Maintenance of Meters						
5178 Customer Installations Expenses - Leased Property						
5195 Maintenance of Other Installations on Customer Premises						
Total - Maintenance	\$ -		\$ -	\$ -	\$ -	\$ -
Account Description	2007	LRV Actual	2	1	Year	Test Year
Billing and Collecting						
5305 Supervision						
5310 Meter Reading Expense	\$ 16,937	\$ 17,459	\$ 15,498	\$ 7,955	\$ 1,776	\$ 29,000
5315 Customer Billing	\$ 43,372	\$ 49,364	\$ 42,121	\$ 65,036	\$ 50,328	\$ 51,600
5320 Collecting						
5325 Collecting - Cash Over and Short						
5330 Collection Charges						
5335 Bad Debt Expense	\$ 9,422	\$ 11,561	\$ 7,227	\$ -	\$ 6,770	\$ 3,600
5340 Miscellaneous Customer Accounts Expenses						
Total - Billing and Collecting	\$ 69,731	\$ 78,384	\$ 64,846	\$ 72,991	\$ 58,873	\$ 84,200

Account Description	2007	LRY Actual	2	1	Year	Test Year
Community Relations						
5405 Supervision						
5410 Community Relations - Sundry	\$ 520	\$ 587	\$ 665	\$ 715	\$ 350	\$ 600
5415 Energy Conservation						
5420 Community Safety Program						
5425 Miscellaneous Customer Service and Informational Expenses						
5505 Supervision						
5510 Demonstrating and Selling Expense						
5515 Advertising Expenses						
5520 Miscellaneous Sales Expense						
Total - Community Relations	\$ 520	\$ 587	\$ 665	\$ 715	\$ 350	\$ 600
Account Description	2007	LRY Actual	2	1	Year	Test Year
Administrative and General Expenses						
5605 Executive Salaries and Expenses	\$ 13,200	\$ 13,200	\$ 13,757	\$ 11,543	\$ 13,200	\$ 13,200
5610 Management Salaries and Expenses	\$ 49,260	\$ 51,942	\$ 50,953	\$ 53,986	\$ 59,652	\$ 60,840
5615 General Administrative Salaries and Expenses						
5620 Office Supplies and Expenses	\$ 19,483	\$ 23,557	\$ 19,773	\$ 19,905	\$ 23,797	\$ 24,000
5625 Administrative Expense Transferred - Credit						
5630 Outside Services Employed	\$ 104,672	\$ 100,386	\$ 73,118	\$ 43,607	\$ 70,678	\$ 116,400
5635 Property Insurance	\$ 12,495	\$ 12,044	\$ 11,532	\$ 15,598	\$ 16,020	\$ 17,040
5640 Injuries and Damages						
5645 Employee Pensions and Benefits	\$ 90,106	\$ 63,194	\$ 66,321	\$ 74,190	\$ 80,600	\$ 83,940
5650 Franchise Requirements						
5655 Regulatory Expenses	\$ 6,672	\$ 13,374	\$ 5,795	\$ 6,834	\$ 7,866	\$ 14,520
5660 General Advertising Expenses						
5665 Miscellaneous General Expenses	\$ 32,557	\$ 39,225	\$ 37,109	\$ 35,664	\$ 34,347	\$ 32,160
5670 Rent						
5675 Maintenance of General Plant						
5680 Electrical Safety Authority Fees	\$ 69	\$ 183	\$ -	\$ -	\$ -	\$ -
5685 Independent Electricity System Operator Fees and Penalties			\$ -	\$ -	\$ -	\$ -
5695 OM&A Contra Account		-\$ 2,448				
6205 Donations (Charitable Contributions)	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
Total - Administrative and General Expenses	\$ 328,514	\$ 314,657	\$ 278,358	\$ 261,327	\$ 308,160	\$ 364,100
Total OM&A	\$ 645,059	\$ 597,762	\$ 500,019	\$ 548,582	\$ 584,481	\$ 664,490

Note: If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a minimum of three years of actual information is required.

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Appendix 2-G OM&A Cost Driver Table

	2008	2009	2010	2011	2012
OM&A	LRY - Actual	Actual Year 2	Actual Year 1	Bridge Year	Test Year
Opening Balance-07	\$ 645,059	\$ 597,762	\$ 500,019	\$ 548,582	\$ 584,481
5020-O/H Distribution Lines - Labour		-\$ 28,394	\$ 38,614		
5025-O/H Distribution Lines & Feeders - Supplies	-\$ 45,121	-\$ 18,269	\$ 13,118	\$ 11,073	-\$ 4,483
5065-Meter Expense		-\$ 4,075	\$ 4,178	-\$ 5,141	
5610-Mangmt. Salaries and Expense				\$ 5,666	
5620-Office Supplies and Expenses	\$ 4,074				
5630-Outside Services Employed	-\$ 4,286	-\$ 27,268	-\$ 29,511	\$ 27,071	\$ 45,722
5635-Property Insurance			\$ 4,066		
5645-Employee Pensions abd Benefits	-\$ 26,912		\$ 7,869	\$ 6,410	
5655-Regulatory Expenses	\$ 6,702	-\$ 7,579			\$ 6,654
5665-Misc. General Expenses	\$ 6,668				
5310-Meter Reading Expense			-\$ 7,543	-\$ 6,179	\$ 27,224
5315- Customer Billing	\$ 5,992	-\$ 7,243	\$ 22,915	-\$ 14,708	
5335-Bad Debt Expense		-\$ 4,334	-\$ 7,227	\$ 6,770	
Other	\$ 5,586	-\$ 581	\$ 2,084	\$ 4,937	\$ 4,892
Closing Balance	\$ 597,762	\$ 500,019	\$ 548,582	\$ 584,481	\$ 664,490

Notes:

- (1) For each year, a detailed explanation for each cost driver and associated amount is required.
- (2) The closing balance for each year becomes the opening balance for the next year.
- (3) If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a minimum of three years of actual information is required.

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Appendix 2-H Regulatory Cost Schedule

Regulatory Cost Category		USoA Account	USoA Account Balance	Ongoing or One-time Cost? ²	Last Rebasing Year 2008	Last Year of Actuals 2010	Bridge Year 2011	Annual % Change	Test Year 2012	Annual % Change
(A)		(B)	(C)	(D)	(E)	(F)	(G)	= [(G)-(F)]	(I)	= [(I)-(G)]/(G)
1	OEB Annual Assessment	5655	\$ -	On-Going	\$ 4,048	\$ 4,212	\$ 4,479	6.34%	\$ 5,100	13.86%
2	OEB Hearing Assessments (applicant-initiated)			On-Time						
3	OEB Section 30 Costs (OEB-initiated)	5655	\$ -	On-Time	\$ 60	\$ -	\$ -			
4	Expert Witness costs for regulatory matters			On-Time	\$ -	\$ -				
5	Legal costs for regulatory matters			On-Time	\$ -	\$ -				
6	Consultants' costs for regulatory matters	5630	\$ -	On-Going	\$ 34,866	\$ 14,426	\$ 19,713	36.65%	\$ 17,000	-13.76%
7	Operating expenses associated with staff resources allocated to regulatory matters			On-Time	\$ -					
8	Operating expenses associated with other resources allocated to regulatory matters			On-Time	\$ -					
9	Other regulatory agency fees or costs	5655	\$ -	On-Going	\$ 1,659	\$ 1,670	\$ 1,680	0.60%	\$ 1,700	1.19%
10	Any other costs for regulatory matters (please define) OEB licence fee cost	5655	\$ -	On-Going	\$ 1,076	\$ 952	\$ 954	0.18%	\$ 1,000	4.83%
11	Intervenor costs	5655 Sub		On-Going	\$ 6,591	\$ -	\$ -		\$ 6,720	
12	Sub-total - Ongoing Costs ³		\$ -		\$ 48,241	\$ 21,260	\$ 26,826	26.18%	\$ 31,520	17.50%
13	Sub-total - One-time Costs ⁴		\$ -		\$ 60	\$ -	\$ -		\$ -	
14	Total		\$ -		\$ 48,301	\$ 21,260	\$ 26,826	26.18%	\$ 31,520	17.50%

Notes:

¹ Please identify the resources involved.

² Where a category's costs include both one-time and ongoing costs, the applicant should prove a separate breakdown.

³ Sum of all ongoing costs identified in rows 1 to 11 inclusive.

⁴ Sum of all one-time costs identified in rows 1 to 11 inclusive.

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Appendix 2-I **OM&A Cost per Customer and per FTEE**

	LRY - Board Approved	2008 LRY - Actual	2009 Year 2 Actual	2010 Year 1 Actual	2011 Bridge Year	2012 Test Year
Number of Customers	1,375	1,361	1,350	1,336	1,338	1,338
Total OM&A from Appendix 2-G	\$ 548,850	\$ 597,762	\$ 500,019	\$ 548,582	\$ 584,481	\$ 664,490
OM&A cost per customer	\$ 399.16	439.21	370.38	410.62	436.83	496.63
Number of FTEEs	5	5	5	5	5	5
Customers/FTEEs	275.00	272.20	270.00	267.20	267.60	267.60
OM&A Cost per FTEE	109,770.0	119,552.4	100,003.8	109,716.4	116,896.2	132,898.0

Notes:

- (1) If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a minimum of three years of
- (2) The method of calculating the number of customers must be identified.
- (3) The method of calculating the number of FTEEs must be identified. See also Appendix 2
- (4) The number of customers and the number of FTEEs should correspond to mid-year or average of January 1 and December 31 figures.

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Appendix 2-J
OM&A Variance Analysis
(excluding Depreciation and Amortization)

Account	Description	Last Board- approved Rebasing Year (2008 Actuals)	Most Current Actual Year (2010)	Test Year (2012)	Test Year Versus Last Rebasing		Test Year Versus Most Current Actuals	
					Variance (\$)	Percentage	Variance (\$)	Percentage
Operations								
	5005 Operation Supervision and Engineering				\$ -		\$ -	
	5010 Load Dispatching				\$ -		\$ -	
	5012 Station Buildings and Fixtures Expense				\$ -		\$ -	
	5014 Transformer Station Equipment - Operation Labour				\$ -		\$ -	
	5015 Transformer Station Equipment - Operation Supplies and Expenses				\$ -		\$ -	
	5016 Distribution Station Equipment - Operation Labour	\$ 2,860	\$ 4,834	\$ 4,500	\$ 1,640	57.32%	-\$ 334	-6.91%
	5017 Distribution Station Equipment - Operation Supplies and Expenses	\$ 388	\$ 1,473	\$ 1,200	\$ 812	209.00%	-\$ 273	-18.52%
	5020 Overhead Distribution Lines and Feeders - Operation Labour	\$ 137,904	\$ 148,124	\$ 149,400	\$ 11,496	8.34%	\$ 1,276	0.86%
	5025 Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	\$ 56,711	\$ 51,560	\$ 58,150	\$ 1,439	2.54%	\$ 6,590	12.78%
	5030 Overhead Sub-transmission Feeders - Operation				\$ -		\$ -	
	5035 Overhead Distribution Transformers - Operation				\$ -		\$ -	
	5040 Underground Distribution Lines and Feeders - Operation Labour				\$ -		\$ -	
	5045 Underground Distribution Lines and Feeders - Operation Supplies and Expenses				\$ -		\$ -	
	5050 Underground Sub-transmission Feeders - Operation				\$ -		\$ -	
	5055 Underground Distribution Transformers - Operation				\$ -		\$ -	
	5060 Street Lighting and Signal System Expense				\$ -		\$ -	
	5065 Meter Expense	\$ 5,555	\$ 5,658	\$ 600	-\$ 4,955	-89.20%	-\$ 5,058	-89.40%
	5070 Customer Premises - Operation Labour				\$ -		\$ -	
	5075 Customer Premises - Operation Materials and Expenses				\$ -		\$ -	
	5085 Miscellaneous Distribution Expenses				\$ -		\$ -	
	5090 Underground Distribution Lines and Feeders - Rental Paid				\$ -		\$ -	
	5095 Overhead Distribution Lines and Feeders - Rental Paid	\$ 715	\$ 1,900	\$ 1,740	\$ 1,025	143.27%	-\$ 160	-8.44%
	5096 Other Rent				\$ -		\$ -	
Total - Operations		\$ 204,134	\$ 213,549	\$ 215,590	\$ 11,456	5.61%	\$ 2,041	0.96%

Account	Description							
Maintenance								
5105	Maintenance Supervision and Engineering				\$ -		\$ -	
5110	Maintenance of Buildings and Fixtures - Distribution Stations				\$ -		\$ -	
5112	Maintenance of Transformer Station Equipment				\$ -		\$ -	
5114	Maintenance of Distribution Station Equipment				\$ -		\$ -	
5120	Maintenance of Poles, Towers and Fixtures				\$ -		\$ -	
5125	Maintenance of Overhead Conductors and Devices				\$ -		\$ -	
5130	Maintenance of Overhead Services				\$ -		\$ -	
5135	Overhead Distribution Lines and Feeders - Right of Way				\$ -		\$ -	
5145	Maintenance of Underground Conduit				\$ -		\$ -	
5150	Maintenance of Underground Conductors and Devices				\$ -		\$ -	
5155	Maintenance of Underground Services				\$ -		\$ -	
5160	Maintenance of Line Transformers				\$ -		\$ -	
5165	Maintenance of Street Lighting and Signal Systems				\$ -		\$ -	
5170	Sentinel Lights - Labour				\$ -		\$ -	
5172	Sentinel Lights - Materials and Expenses				\$ -		\$ -	
5175	Maintenance of Meters				\$ -		\$ -	
5178	Customer Installations Expenses - Leased Property				\$ -		\$ -	
5195	Maintenance of Other Installations on Customer Premises				\$ -		\$ -	
Total - Maintenance		\$ -	\$ -	\$ -	\$ -		\$ -	
Account Description								
Billing and Collecting								
5305	Supervision				\$ -		\$ -	
5310	Meter Reading Expense	\$ 17,459	\$ 7,955	\$ 29,000	\$ 11,541	66.10%	\$ 21,045	264.54%
5315	Customer Billing	\$ 49,364	\$ 65,036	\$ 51,600	\$ 2,236	4.53%	-\$ 13,436	-20.66%
5320	Collecting				\$ -		\$ -	
5325	Collecting - Cash Over and Short				\$ -		\$ -	
5330	Collection Charges				\$ -		\$ -	
5335	Bad Debt Expense	\$ 11,561	\$ -	\$ 3,600	-\$ 7,961	-68.86%	\$ 3,600	
5340	Miscellaneous Customer Accounts Expenses				\$ -		\$ -	
Total - Billing and Collecting		\$ 78,384	\$ 72,991	\$ 84,200	\$ 5,816	7.42%	\$ 11,209	15.36%

Account Description							
Community Relations							
5405 Supervision				\$ -		\$ -	
5410 Community Relations - Sundry	\$ 587	\$ 715	\$ 600	\$ 13	2.21%	\$ 115	-16.08%
5415 Energy Conservation				\$ -		\$ -	
5420 Community Safety Program				\$ -		\$ -	
5425 Miscellaneous Customer Service and Informational Expenses				\$ -		\$ -	
5505 Supervision				\$ -		\$ -	
5510 Demonstrating and Selling Expense				\$ -		\$ -	
5515 Advertising Expenses				\$ -		\$ -	
5520 Miscellaneous Sales Expense				\$ -		\$ -	
Total - Community Relations	\$ 587	\$ 715	\$ 600	\$ 13	2.21%	\$ 115	-16.08%
Account Description							
Administrative and General Expenses							
5605 Executive Salaries and Expenses	\$ 13,200	\$ 11,543	\$ 13,200	\$ -	0.00%	\$ 1,657	14.36%
5610 Management Salaries and Expenses	\$ 51,942	\$ 53,986	\$ 60,840	\$ 8,898	17.13%	\$ 6,854	12.70%
5615 General Administrative Salaries and Expenses				\$ -		\$ -	
5620 Office Supplies and Expenses	\$ 23,557	\$ 19,905	\$ 24,000	\$ 443	1.88%	\$ 4,095	20.57%
5625 Administrative Expense Transferred - Credit				\$ -		\$ -	
5630 Outside Services Employed	\$ 100,386	\$ 43,607	\$ 116,400	\$ 16,014	15.95%	\$ 72,793	166.93%
5635 Property Insurance	\$ 12,044	\$ 15,598	\$ 17,040	\$ 4,996	41.48%	\$ 1,442	9.24%
5640 Injuries and Damages				\$ -		\$ -	
5645 Employee Pensions and Benefits	\$ 63,194	\$ 74,190	\$ 83,940	\$ 20,746	32.83%	\$ 9,750	13.14%
5650 Franchise Requirements				\$ -		\$ -	
5655 Regulatory Expenses	\$ 13,374	\$ 6,834	\$ 14,520	\$ 1,146	8.57%	\$ 7,686	112.46%
5660 General Advertising Expenses				\$ -		\$ -	
5665 Miscellaneous General Expenses	\$ 39,225	\$ 35,664	\$ 32,160	\$ 7,065	-18.01%	\$ 3,504	-9.83%
5670 Rent				\$ -		\$ -	
5675 Maintenance of General Plant				\$ -		\$ -	
5680 Electrical Safety Authority Fees	\$ 183	\$ -	\$ -	\$ 183	-100.00%	\$ -	
5685 Independent Electricity System Operator Fees and Penalties	\$ 2,448	\$ -	\$ -	\$ 2,448	-100.00%	\$ -	
5695 OM&A Contra Account				\$ -		\$ -	
6205 Donations (Charitable Contributions)(LEAP)	\$ -	\$ -	\$ 2,000	\$ 2,000		\$ 2,000	
Total - Administrative and General Expenses	\$ 314,657	\$ 261,327	\$ 364,100	\$ 49,443	15.71%	\$ 102,773	39.33%
Total OM&A	\$ 597,762	\$ 548,582	\$ 664,490	\$ 66,728	11.16%	\$ 115,908	21.13%

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Appendix 2-K Employee Costs

	LRY - Board Approved	LRY - Actual	Historical Year 2	Historical Year 1	Bridge Year	Test Year
Number of Employees (FTEs including Part-Time)¹						
Executive						
Management	1	1	1	1	1	1
Non-Union	4	4	4	4	4	4
Union						
Total	5	5	5	5	5	5
Number of Part-Time Employees						
Executive						
Management						
Non-Union						
Union						
Total	-	-	-	-	-	-
Total Salary and Wages						
Executive						
Management						
Non-Union	\$ 219,676	\$ 244,012	\$ 209,481	\$ 250,765	\$ 243,299	\$ 251,684
Union						
Total	\$ 219,676	\$ 244,012	\$ 209,481	\$ 250,765	\$ 243,299	\$ 251,684
Current Benefits						
Executive						
Management						
Non-Union	\$ 29,281	\$ 23,905	\$ 30,239	\$ 34,333	\$ 34,734	\$ 39,536
Union						
Total	\$ 29,281	\$ 23,905	\$ 30,239	\$ 34,333	\$ 34,734	\$ 39,536
Accrued Pension and Post-Retirement Benefits						
Executive						
Management						
Non-Union	\$ 16,585	\$ 17,544	\$ 17,319	\$ 20,373	\$ 23,583	\$ 21,916
Union						
Total	\$ 16,585	\$ 17,544	\$ 17,319	\$ 20,373	\$ 23,583	\$ 21,916
Total Benefits (Current + Accrued)						
Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Union	\$ 45,866	\$ 41,448	\$ 47,558	\$ 54,706	\$ 58,317	\$ 61,452
Union	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 45,866	\$ 41,448	\$ 47,558	\$ 54,706	\$ 58,317	\$ 61,452
Total Compensation (Salary, Wages, & Benefits)						
Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Union	\$ 265,542	\$ 285,460	\$ 257,039	\$ 305,471	\$ 301,616	\$ 313,136
Union	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 265,542	\$ 285,460	\$ 257,039	\$ 305,471	\$ 301,616	\$ 313,136
Compensation - Average Yearly Base Wages						
Executive						
Management						
Non-Union	\$ 50,616	\$ 52,332	\$ 50,933	\$ 54,585	\$ 56,321	\$ 58,302
Union						
Total						
Compensation - Average Yearly Overtime						
Executive						
Management						
Non-Union	\$ 287	\$ 594	\$ 510	\$ 690	\$ 685	\$ 647
Union						
Total	\$ 287	\$ 594	\$ 510	\$ 690	\$ 685	\$ 647
Compensation - Average Yearly Incentive Pay						
Executive						
Management						
Non-Union	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Union						
Total						
Compensation - Average Yearly Benefits						
Executive						
Management						
Non-Union	\$ 9,173	\$ 8,290	\$ 9,512	\$ 10,941	\$ 11,663	\$ 12,290
Union						
Total	\$ 9,173	\$ 8,290	\$ 9,512	\$ 10,941	\$ 11,663	\$ 12,290
Total Compensation						
	\$ 265,542	\$ 285,460	\$ 257,039	\$ 305,471	\$ 301,616	\$ 313,136
Total Compensation Charged to OM&A						
	\$ 265,542	\$ 285,460	\$ 257,039	\$ 305,471	\$ 301,616	\$ 313,136
Total Compensation Capitalized						
	\$ 265,542	\$ 285,460	\$ 257,039	\$ 305,471	\$ 301,616	\$ 313,136

Note:

¹ If an applicant wishes to use headcount, it must also file the same schedule on an FTE basis.

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Appendix 2-L Shared Services/Corporate Cost Allocation

Year: 2008

Name of Company		Account Number	Service Offered	Pricing Methodology	Price for the Service	Cost for the Service	Percentage Allocation
From	To				\$	\$	%
CESC	CPUC	5016	Distribution Station Equipment - Operation Labour	At cost	2,118	2,118	100
CESC	CPUC	5017	Distribution Station Equipment - Operation Supplies and Expenses	At cost	-	-	
CESC	CPUC	5020	Overhead Distribution Lines and Feeders - Operation Labour	At cost	110,133	110,133	100
CESC	CPUC	5020.006	Holidays and Sick Time	At cost	19,371	19,371	85.6
CESC	CPUC	5020.100	Undistributed Expenses - On Call	At cost	8,400	8,400	100
CESC	CPUC	5025	Overhead Distribution Lines and Feeders - Oper. Supp. & Exp	At cost	14,433	14,433	85.6
CESC	CPUC	5025.100	Truck Depreciation & Expenses	At cost	29,981	29,981	85.6
CESC	CPUC	5065	Meter Expense	At cost	3,339	3,339	100
CESC	CPUC	5310	Meter Reading Expense	At cost	17,459	17,459	100
CESC	CPUC	5315	Customer Billing	At cost	39,075	39,075	85.6
CESC	CPUC	5610	Management Salaries and Expenses	At cost	51,942	51,942	85.6
CESC	CPUC	5610.003	EHT Expense	At cost	4,414	4,414	85.6
CESC	CPUC	5610.005	WSIB	At cost	3,121	3,121	85.6
CESC	CPUC	5615.001	CPP Expense	At cost	9,420	9,420	85.6
CESC	CPUC	5615.002	EI Expense	At cost	4,756	4,756	85.6
CESC	CPUC	5620	Office Supplies and Expenses	At cost	19,580	19,580	85.6
CESC	CPUC	5630	Outside Services Employed	At cost	12,188	12,188	85.6
CESC	CPUC	5635	Property Insurance	At cost	924	924	85.6
CESC	CPUC	5645	OMERS - Employee Pensions and Benefits	At cost	14,561	14,561	85.6
CESC	CPUC	5645.100	Group Insurance	At cost	27,286	27,286	85.6
CESC	CPUC	5665	Miscellaneous General Expenses	At cost	13,370	13,370	85.6
CESC	CPUC	6105	Taxes Other than Income Taxes	At cost	6,744	6,744	85.6
CESC	CPUC		Fixed Assets - Poles Towers and Fixtures	At cost	2,286	2,286	100
			Total		414,900	414,900	

Note:

This appendix must be completed in relation to each service provided or received for the Historical (actuals), Bridge and Test years.

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Appendix 2-L Shared Services/Corporate Cost Allocation

Year: 2009

Name of Company		Account Number	Service Offered	Pricing Methodology	Price for the Service	Cost for the Service	Percentage Allocation
From	To				\$	\$	%
CESC	CPUC	5016	Distribution Station Equipment - Operation Labour	At cost	2,285	2,285	100
CESC	CPUC	5017	Distribution Station Equipment - Operation Supplies and Expenses	At cost	-	-	
CESC	CPUC	5020	Overhead Distribution Lines and Feeders - Operation Labour	At cost	108,002	108,002	100
CESC	CPUC	5020.006	Holidays and Sick Time	At cost	16,100	16,100	82.7
CESC	CPUC	5020.100	Undistributed Expenses - On Call	At cost	8,150	8,150	100
CESC	CPUC	5025	Overhead Distribution Lines and Feeders - Oper. Supp. & Exp	At cost	8,212	8,212	82.7
CESC	CPUC	5025.100	Truck Depreciation & Expenses	At cost	24,793	24,793	82.7
CESC	CPUC	5065	Meter Expense	At cost	1,282	1,282	100
CESC	CPUC	5310	Meter Reading Expense	At cost	15,498	15,498	100
CESC	CPUC	5315	Customer Billing	At cost	37,474	37,474	82.7
CESC	CPUC	5610	Management Salaries and Expenses	At cost	50,953	50,953	82.7
CESC	CPUC	5610.003	EHT Expense	At cost	3,594	3,594	82.7
CESC	CPUC	5610.005	WSIB	At cost	2,600	2,600	82.7
CESC	CPUC	5615.001	CPP Expense	At cost	8,395	8,395	82.7
CESC	CPUC	5615.002	EI Expense	At cost	4,139	4,139	82.7
CESC	CPUC	5620	Office Supplies and Expenses	At cost	18,016	18,016	82.7
CESC	CPUC	5630	Outside Services Employed	At cost	12,652	12,652	82.7
CESC	CPUC	5635	Property Insurance	At cost	893	893	82.7
CESC	CPUC	5645	OMERS - Employee Pensions and Benefits	At cost	14,119	14,119	82.7
CESC	CPUC	5645.100	Group Insurance	At cost	33,844	33,844	82.7
CESC	CPUC	5665	Miscellaneous General Expenses	At cost	15,177	15,177	82.7
CESC	CPUC	6105	Taxes Other than Income Taxes	At cost	7,488	7,488	82.7
CESC	CPUC	1555	Smart Meter Capital Cost	At cost	1,006	1,006	100
CESC	CPUC	5020	O/H Distr. Lines and Feeders - Op. Labr - Northern Heritage Fund	At cost	- 22,743	- 22,743	82.7
			Total		371,928	371,928	

Note:

This appendix must be completed in relation to each service provided or received for the Historical (actuals), Bridge and Test years.

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Appendix 2-L Shared Services/Corporate Cost Allocation

Year: 2010

Name of Company		Account Number	Service Offered	Pricing Methodology	Price for the Service	Cost for the Service	Percentage Allocation
From	To				\$	\$	%
CESC	CPUC	5016	Distribution Station Equipment - Operation Labour	At cost	4,388	4,388	100
CESC	CPUC	5017	Distribution Station Equipment - Operation Supplies and Expenses	At cost	610	610	100
CESC	CPUC	5020	Overhead Distribution Lines and Feeders - Operation Labour	At cost	123,772	123,772	100
CESC	CPUC	5020.006	Holidays and Sick Time	At cost	16,702	16,702	84.1
CESC	CPUC	5020.100	Undistributed Expenses - On Call	At cost	7,650	7,650	100
CESC	CPUC	5025	Overhead Distribution Lines and Feeders - Oper. Supp. & Exp	At cost	4,861	4,861	84.1
CESC	CPUC	5025.100	Truck Depreciation & Expenses	At cost	24,278	24,278	84.1
CESC	CPUC	5065	Meter Expense	At cost	1,492	1,492	100
CESC	CPUC	5310	Meter Reading Expense	At cost	7,955	7,955	100
CESC	CPUC	5315	Customer Billing	At cost	36,304	36,304	84.1
CESC	CPUC	5610	Management Salaries and Expenses	At cost	53,986	53,986	84.1
CESC	CPUC	5610.003	EHT Expense	At cost	3,823	3,823	84.1
CESC	CPUC	5610.005	WSIB	At cost	2,776	2,776	84.1
CESC	CPUC	5615.001	CPP Expense	At cost	8,623	8,623	84.1
CESC	CPUC	5615.002	EI Expense	At cost	4,242	4,242	84.1
CESC	CPUC	5620	Office Supplies and Expenses	At cost	18,925	18,925	84.1
CESC	CPUC	5630	Outside Services Employed	At cost	7,297	7,297	84.1
CESC	CPUC	5635	Property Insurance	At cost	909	909	84.1
CESC	CPUC	5645	OMERS - Employee Pensions and Benefits	At cost	16,862	16,862	84.1
CESC	CPUC	5645.100	Group Insurance	At cost	38,248	38,248	84.1
CESC	CPUC	5665	Miscellaneous General Expenses	At cost	11,410	11,410	84.1
CESC	CPUC	6105	Taxes Other than Income Taxes	At cost	7,720	7,720	84.1
			Total		402,833	402,833	

Note:

This appendix must be completed in relation to each service provided or received for the Historical (actuals), Bridge and Test years.

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Appendix 2-L Shared Services/Corporate Cost Allocation

Year: Bridge Year 2011

Name of Company		Account Number	Service Offered	Pricing Methodology	Price for the Service	Cost for the Service	Percentage Allocation
From	To				\$	\$	%
CESC	CPUC	5016	Distribution Station Equipment - Operation Labour	At cost	4,230	4,230	100
CESC	CPUC	5017	Distribution Station Equipment - Operation Supplies and Expenses	At cost	500	500	100
CESC	CPUC	5020	Overhead Distribution Lines and Feeders - Operation Labour	At cost	119,390	119,390	100
CESC	CPUC	5020.006	Holidays and Sick Time	At cost	17,190	17,190	84
CESC	CPUC	5020.100	Undistributed Expenses - On Call	At cost	7,750	7,750	100
CESC	CPUC	5025	Overhead Distribution Lines and Feeders - Oper. Supp. & Exp	At cost	6,500	6,500	84
CESC	CPUC	5025.100	Truck Depreciation & Expenses	At cost	25,000	25,000	84
CESC	CPUC	5065	Meter Expense	At cost	517	517	100
CESC	CPUC	5310	Meter Reading Expense	At cost	1,776	1,776	100
CESC	CPUC	5315	Customer Billing	At cost	39,000	39,000	84
CESC	CPUC	5610	Management Salaries and Expenses	At cost	52,000	52,000	84
CESC	CPUC	5610.003	EHT Expense	At cost	3,473	3,473	84
CESC	CPUC	5610.005	WSIB	At cost	2,497	2,497	84
CESC	CPUC	5615.001	CPP Expense	At cost	8,669	8,669	84
CESC	CPUC	5615.002	EI Expense	At cost	4,275	4,275	84
CESC	CPUC	5620	Office Supplies and Expenses	At cost	19,000	19,000	84
CESC	CPUC	5630	Outside Services Employed	At cost	11,500	11,500	84
CESC	CPUC	5635	Property Insurance	At cost	925	925	84
CESC	CPUC	5645	OMERS - Employee Pensions and Benefits	At cost	17,000	17,000	84
CESC	CPUC	5645.100	Group Insurance	At cost	40,646	40,646	84
CESC	CPUC	5665	Miscellaneous General Expenses	At cost	13,000	13,000	84
CESC	CPUC	6105	Taxes Other than Income Taxes	At cost	7,797	7,797	84
			Total		402,635	402,635	

Note:

This appendix must be completed in relation to each service provided or received for the Historical (actuals), Bridge and Test years.

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Appendix 2-L Shared Services/Corporate Cost Allocation

Year: Test Year 2012

Name of Company		Account Number	Service Offered	Pricing Methodology	Price for the Service	Cost for the Service	Percentage Allocation
From	To				\$	\$	%
CESC	CPUC	5016	Distribution Station Equipment - Operation Labour	At cost	4,500	4,500	100
CESC	CPUC	5017	Distribution Station Equipment - Operation Supplies and Expenses	At cost	1,200	1,200	100
CESC	CPUC	5020	Overhead Distribution Lines and Feeders - Operation Labour	At cost	121,200	121,200	100
CESC	CPUC	5020.006	Holidays and Sick Time	At cost	17,400	17,400	84
CESC	CPUC	5020.100	Undistributed Expenses - On Call	At cost	7,800	7,800	100
CESC	CPUC	5025	Overhead Distribution Lines and Feeders - Oper. Supp. & Exp	At cost	7,000	7,000	84
CESC	CPUC	5025.100	Truck Depreciation & Expenses	At cost	30,000	30,000	84
CESC	CPUC	5065	Meter Expense	At cost	600	600	100
CESC	CPUC	5310	Meter Reading Expense	At cost	1,680	1,680	100
CESC	CPUC	5315	Customer Billing	At cost	40,000	40,000	84
CESC	CPUC	5610	Management Salaries and Expenses	At cost	54,000	54,000	84
CESC	CPUC	5610.003	EHT Expense	At cost	3,900	3,900	84
CESC	CPUC	5610.005	WSIB	At cost	2,640	2,640	84
CESC	CPUC	5615.001	CPP Expense	At cost	8,770	8,770	84
CESC	CPUC	5615.002	EI Expense	At cost	4,335	4,335	84
CESC	CPUC	5620	Office Supplies and Expenses	At cost	19,500	19,500	84
CESC	CPUC	5630	Outside Services Employed	At cost	12,000	12,000	84
CESC	CPUC	5635	Property Insurance	At cost	925	925	84
CESC	CPUC	5645	OMERS - Employee Pensions and Benefits	At cost	17,640	17,640	84
CESC	CPUC	5645.100	Group Insurance	At cost	40,800	40,800	84
CESC	CPUC	5665	Miscellaneous General Expenses	At cost	14,096	14,096	84
CESC	CPUC	6105	Taxes Other than Income Taxes	At cost	7,950	7,950	84
			Total		417,936	417,936	

Note:

This appendix must be completed in relation to each service provided or received for the Historical (actuals), Bridge and Test years.

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Appendix 2-L Shared Services/Corporate Cost Allocation

Year: Comparisons 2008 to 2012

Name of Company		Account Number	Service Offered	Cost for the Service	2008	2009	2010	2011	2012
From	To				\$	\$	\$	\$	\$
CESC	CPUC	5016	Distribution Station Equipment - Operation Labour	At cost	2,118	2,285	4,388	4,230	4,500
CESC	CPUC	5017	Distribution Station Equipment - Operation Supplies and Expenses	At cost	-	-	610	500	1,200
CESC	CPUC	5020	Overhead Distribution Lines and Feeders - Operation Labour	At cost	110,133	108,002	123,772	119,390	121,200
CESC	CPUC	5020.006	Holidays and Sick Time	At cost	19,371	16,100	16,702	17,190	17,400
CESC	CPUC	5020.100	Undistributed Expenses - On Call	At cost	8,400	8,150	7,650	7,750	7,800
CESC	CPUC	5025	Overhead Distribution Lines and Feeders - Oper. Supp. & Exp	At cost	14,433	8,212	4,861	6,500	7,000
CESC	CPUC	5025.100	Truck Depreciation & Expenses	At cost	29,981	24,793	24,278	25,000	30,000
CESC	CPUC	5065	Meter Expense	At cost	3,339	1,282	1,492	517	600
CESC	CPUC	5310	Meter Reading Expense	At cost	17,459	15,498	7,955	1,776	1,680
CESC	CPUC	5315	Customer Billing	At cost	39,075	37,474	36,304	39,000	40,000
CESC	CPUC	5610	Management Salaries and Expenses	At cost	51,942	50,953	53,986	52,000	54,000
CESC	CPUC	5610.003	EHT Expense	At cost	4,414	3,594	3,823	3,473	3,900
CESC	CPUC	5610.005	WSIB	At cost	3,121	2,600	2,776	2,497	2,640
CESC	CPUC	5615.001	CPP Expense	At cost	9,420	8,395	8,623	8,669	8,770
CESC	CPUC	5615.002	EI Expense	At cost	4,756	4,139	4,242	4,275	4,335
CESC	CPUC	5620	Office Supplies and Expenses	At cost	19,580	18,016	18,925	19,000	19,500
CESC	CPUC	5630	Outside Services Employed	At cost	12,188	12,652	7,297	11,500	12,000
CESC	CPUC	5635	Property Insurance	At cost	924	893	909	925	925
CESC	CPUC	5645	OMERS - Employee Pensions and Benefits	At cost	14,561	14,119	16,862	17,000	17,640
CESC	CPUC	5645.100	Group Insurance	At cost	27,286	33,844	38,248	40,646	40,800
CESC	CPUC	5665	Miscellaneous General Expenses	At cost	13,370	15,177	11,410	13,000	14,096
CESC	CPUC	6105	Taxes Other than Income Taxes	At cost	6,744	7,488	7,720	7,797	7,950
CESC	CPUC		Fixed Assets - Poles Towers and Fixtures	At cost	2,286	-	-	-	-
CESC	CPUC	1555	Smart Meter Capital Cost	At cost	0	1,006	-	-	-
CESC	CPUC	5020	O/H Distr. Lines and Feeders - Op. Labr - Northern Heritage Fund	At cost	0	22,743	-	-	-
			Total		414,900	371,928	402,833	402,635	417,936

Note:

This appendix must be completed in relation to each service provided or received for the Historical (actuals), Bridge and Test years.

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Appendix 2-M Depreciation and Amortization Expense

Year: 2006

Account	Description	Opening Balance	Less Fully Depreciated ¹	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	Depreciation Expense	Did Depreciation Rate in "g" Change (Yes/No)? ³
		(a)	(b)	(c) = (a) - (b)	(d)	(e) = (c) + 1/2 x (d) ²	(f)	(g) = 1 / (f)	(h) = (e) / (f)	
1805	Land	\$ 141		\$ 141		\$ 141				No
1808	Buildings			\$ -		\$ -				
1810	Leasehold Improvements			\$ -		\$ -				
1815	Transformer Station Equipment >50 kV			\$ -		\$ -				
1820	Distribution Station Equipment <50 kV	\$ 309,214		\$ 309,214		\$ 309,214	25.00	\$ 0.04	\$ 12,369	No
1825	Storage Battery Equipment			\$ -		\$ -				
1830	Poles, Towers & Fixtures	\$ 372,955		\$ 372,955	\$ 1,551	\$ 373,731	25.00	\$ 0.04	\$ 14,949	No
1835	Overhead Conductors & Devices			\$ -		\$ -				
1840	Underground Conduit	\$ 32,957		\$ 32,957		\$ 32,957	25.00	\$ 0.04	\$ 1,318	No
1845	Underground Conductors & Devices			\$ -		\$ -				
1850	Line Transformers	\$ 119,393		\$ 119,393	\$ 21,899	\$ 130,343	25.00	\$ 0.04	\$ 5,214	No
1855	Services (Overhead and Underground)			\$ -		\$ -				
1860	Meters	\$ 87,579		\$ 87,579	\$ 842	\$ 88,000	25.00	\$ 0.04	\$ 3,520	No
1860	Meters (Smart Meters)			\$ -		\$ -				
1905	Land			\$ -		\$ -				
1906	Land Rights			\$ -		\$ -				
1908	Buildings & Fixtures			\$ -		\$ -				
1910	Leasehold Improvements			\$ -		\$ -				
1915	Office Furniture & Equipment (10 Years)			\$ -		\$ -				
1915	Office Furniture & Equipment (5 Years)			\$ -		\$ -				
1920	Computer Equipment - Hardware			\$ -		\$ -				
1920	Computer Equip. - Hardware (Post Mar. 22/04)			\$ -		\$ -				
1920	Computer Equip. - Hardware (Post Mar. 19/07)			\$ -		\$ -				
1925	Computer Software			\$ -		\$ -				
1930	Transportation Equipment			\$ -		\$ -				
1935	Stores Equipment			\$ -		\$ -				
1940	Tools, Shop & Garage Equipment			\$ -		\$ -				
1945	Measurement & Testing Equipment			\$ -		\$ -				
1950	Power Operated Equipment			\$ -		\$ -				
1955	Communications Equipment			\$ -		\$ -				
1955	Communication Equipment (Smart Meters)			\$ -		\$ -				
1960	Miscellaneous Equipment			\$ -		\$ -				
1975	Load Management Controls Utility Premises			\$ -		\$ -				
1980	System Supervisor Equipment			\$ -		\$ -				
1985	Miscellaneous Fixed Assets			\$ -		\$ -				
1995	Contributions & Grants			\$ -		\$ -				
etc.				\$ -		\$ -				
	Total	\$ 922,238	\$ -	\$ 922,238	\$ 24,292	\$ 934,384			\$ 37,370	

Notes:

¹ This adjusts for assets still on the books but which have been fully amortized or depreciated.

² Applicable for the standard Board policy of the "half-year" rule, that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

³ Applicants must indicate YES or NO as to whether the "Depreciation Rate" for the asset in column "g" has changed from the last rebasing year approved by the Board. Changes may arise due to the adoption of International Financial Reporting Standards (IFRS) requirements or other reasons.

General: Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.

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Appendix 2-M Depreciation and Amortization Expense

Year: 2007

Account	Description	Opening Balance	Less Fully Depreciated ¹	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	Depreciation Expense	Did Depreciation Rate in "g" Change (Yes/No)? ³
		(a)	(b)	(c) = (a) - (b)	(d)	(e) = (c) + 1/2 x (d) ²	(f)	(g) = 1 / (f)	(h) = (e) / (f)	
1805	Land	\$ 141		\$ 141		\$ 141				No
1808	Buildings			\$ -		\$ -				
1810	Leasehold Improvements			\$ -		\$ -				
1815	Transformer Station Equipment >50 kV			\$ -		\$ -				
1820	Distribution Station Equipment <50 kV	\$ 296,845		\$ 296,845		\$ 296,845	25.00	\$ 0.04	\$ 11,874	No
1825	Storage Battery Equipment			\$ -		\$ -				
1830	Poles, Towers & Fixtures	\$ 359,557		\$ 359,557		\$ 359,557	25.00	\$ 0.04	\$ 14,382	No
1835	Overhead Conductors & Devices			\$ -		\$ -				
1840	Underground Conduit	\$ 31,639		\$ 31,639		\$ 31,639	25.00	\$ 0.04	\$ 1,266	No
1845	Underground Conductors & Devices			\$ -		\$ -				
1850	Line Transformers	\$ 136,078		\$ 136,078		\$ 136,078	25.00	\$ 0.04	\$ 5,443	No
1855	Services (Overhead and Underground)			\$ -		\$ -				
1860	Meters	\$ 84,901		\$ 84,901		\$ 84,901	25.00	\$ 0.04	\$ 3,396	No
1860	Meters (Smart Meters)			\$ -		\$ -				
1905	Land			\$ -		\$ -				
1906	Land Rights			\$ -		\$ -				
1908	Buildings & Fixtures			\$ -		\$ -				
1910	Leasehold Improvements			\$ -		\$ -				
1915	Office Furniture & Equipment (10 Years)			\$ -		\$ -				
1915	Office Furniture & Equipment (5 Years)			\$ -		\$ -				
1920	Computer Equipment - Hardware			\$ -		\$ -				
1920	Computer Equip. - Hardware (Post Mar. 22/04)			\$ -		\$ -				
1920	Computer Equip. - Hardware (Post Mar. 19/07)			\$ -		\$ -				
1925	Computer Software			\$ -		\$ -				
1930	Transportation Equipment			\$ -		\$ -				
1935	Stores Equipment			\$ -		\$ -				
1940	Tools, Shop & Garage Equipment			\$ -		\$ -				
1945	Measurement & Testing Equipment			\$ -		\$ -				
1950	Power Operated Equipment			\$ -		\$ -				
1955	Communications Equipment			\$ -		\$ -				
1955	Communication Equipment (Smart Meters)			\$ -		\$ -				
1960	Miscellaneous Equipment			\$ -		\$ -				
1975	Load Management Controls Utility Premises			\$ -		\$ -				
1980	System Supervisor Equipment			\$ -		\$ -				
1985	Miscellaneous Fixed Assets			\$ -		\$ -				
1995	Contributions & Grants			\$ -		\$ -				
etc.				\$ -		\$ -				
	Total	\$ 909,161	\$ -	\$ 909,161	\$ -	\$ 909,161			\$ 36,361	

Notes:

¹ This adjusts for assets still on the books but which have been fully amortized or depreciated.

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General: Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.

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Appendix 2-M Depreciation and Amortization Expense

Year: 2008

Account	Description	Opening Balance	Less Fully Depreciated ¹	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	Depreciation Expense	Did Depreciation Rate in "g" Change (Yes/No)? ³
		(a)	(b)	(c) = (a) - (b)	(d)	(e) = (c) + ½ x (d) ²	(f)	(g) = 1 / (f)	(h) = (e) / (f)	
1805	Land	\$ 141		\$ 141		\$ 141				No
1808	Buildings			\$ -		\$ -				
1810	Leasehold Improvements			\$ -		\$ -				
1815	Transformer Station Equipment >50 kV			\$ -		\$ -				
1820	Distribution Station Equipment <50 kV	\$ 284,971		\$ 284,971		\$ 284,971	25.00	\$ 0.04	\$ 11,399	No
1825	Storage Battery Equipment			\$ -		\$ -				
1830	Poles, Towers & Fixtures	\$ 345,175		\$ 345,175	\$ 4,530	\$ 347,440	25.00	\$ 0.04	\$ 13,898	No
1835	Overhead Conductors & Devices			\$ -		\$ -				
1840	Underground Conduit	\$ 30,373		\$ 30,373		\$ 30,373	25.00	\$ 0.04	\$ 1,215	No
1845	Underground Conductors & Devices			\$ -		\$ -				
1850	Line Transformers	\$ 130,635		\$ 130,635	\$ 25,362	\$ 143,316	25.00	\$ 0.04	\$ 5,733	No
1855	Services (Overhead and Underground)			\$ -		\$ -				
1860	Meters	\$ 81,505		\$ 81,505	\$ 1,296	\$ 82,153	25.00	\$ 0.04	\$ 3,286	No
1860	Meters (Smart Meters)			\$ -		\$ -				
1905	Land			\$ -		\$ -				
1906	Land Rights			\$ -		\$ -				
1908	Buildings & Fixtures			\$ -		\$ -				
1910	Leasehold Improvements			\$ -		\$ -				
1915	Office Furniture & Equipment (10 Years)			\$ -		\$ -				
1915	Office Furniture & Equipment (5 Years)			\$ -		\$ -				
1920	Computer Equipment - Hardware			\$ -		\$ -				
1920	Computer Equip. - Hardware (Post Mar. 22/04)			\$ -		\$ -				
1920	Computer Equip. - Hardware (Post Mar. 19/07)			\$ -		\$ -				
1925	Computer Software	\$ -		\$ -	\$ 11,186	\$ 5,593	1.82	\$ 0.55	\$ 3,076	No
1930	Transportation Equipment			\$ -		\$ -				
1935	Stores Equipment			\$ -		\$ -				
1940	Tools, Shop & Garage Equipment			\$ -		\$ -				
1945	Measurement & Testing Equipment			\$ -		\$ -				
1950	Power Operated Equipment			\$ -		\$ -				
1955	Communications Equipment			\$ -		\$ -				
1955	Communication Equipment (Smart Meters)			\$ -		\$ -				
1960	Miscellaneous Equipment			\$ -		\$ -				
1975	Load Management Controls Utility Premises			\$ -		\$ -				
1980	System Supervisor Equipment			\$ -		\$ -				
1985	Miscellaneous Fixed Assets			\$ -		\$ -				
1995	Contributions & Grants			\$ -		\$ -				
etc.				\$ -		\$ -				
	Total	\$ 872,799	\$ -	\$ 872,799	\$ 42,374	\$ 893,986			\$ 38,607	

Notes:

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³ Applicants must indicate YES or NO as to whether the "Depreciation Rate" for the asset in column "g" has changed from the last rebasing year approved by the Board. Changes may arise due to the adoption of International Financial Reporting Standards (IFRS) requirements or other reasons.

General: Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.

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Appendix 2-M Depreciation and Amortization Expense

Year: 2009

Account	Description	Opening Balance	Less Fully Depreciated ¹	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	Depreciation Expense	Did Depreciation Rate in "g" Change (Yes/No)? ³
		(a)	(b)	(c) = (a) - (b)	(d)	(e) = (c) + ½ x (d) ²	(f)	(g) = 1 / (f)	(h) = (e) / (f)	
1805	Land	\$ 141		\$ 140.50		\$ 140.50				No
1808	Buildings			\$ -		\$ -				
1810	Leasehold Improvements			\$ -		\$ -				
1815	Transformer Station Equipment >50 kV			\$ -		\$ -				
1820	Distribution Station Equipment <50 kV	\$ 273,572		\$273,572.00	\$ 3,081	\$ 275,112.50	25.00	\$ 0.04	\$ 11,004.50	No
1825	Storage Battery Equipment			\$ -		\$ -				
1830	Poles, Towers & Fixtures	\$ 335,807		\$335,807.00	\$ 1,937	\$ 336,775.50	25.00	\$ 0.04	\$ 13,471.02	No
1835	Overhead Conductors & Devices			\$ -		\$ -				
1840	Underground Conduit	\$ 29,158		\$ 29,158.00	\$ 211	\$ 29,263.50	25.00	\$ 0.04	\$ 1,170.54	No
1845	Underground Conductors & Devices			\$ -		\$ -				
1850	Line Transformers	\$ 150,264		\$150,264.00	\$ 2,365	\$ 151,446.50	25.00	\$ 0.04	\$ 6,057.86	No
1855	Services (Overhead and Underground)			\$ -		\$ -				
1860	Meters	\$ 79,515		\$ 79,515.00		\$ 79,515.00	10.00	\$ 0.10	\$ 7,951.50	Yes
1860	Meters (Smart Meters)			\$ -		\$ -				
1905	Land			\$ -		\$ -				
1906	Land Rights			\$ -		\$ -				
1908	Buildings & Fixtures			\$ -		\$ -				
1910	Leasehold Improvements			\$ -		\$ -				
1915	Office Furniture & Equipment (10 Years)			\$ -		\$ -				
1915	Office Furniture & Equipment (5 Years)			\$ -		\$ -				
1920	Computer Equipment - Hardware			\$ -		\$ -				
1920	Computer Equip. - Hardware (Post Mar. 22/04)			\$ -		\$ -				
1920	Computer Equip. - Hardware (Post Mar. 19/07)			\$ -	\$ 661	\$ 330.50	1.82	\$ 0.55	\$ 181.79	No
1925	Computer Software	\$ 8,110		\$ 8,110.00		\$ 8,110.00	1.82	\$ 0.55	\$ 4,460.95	No
1930	Transportation Equipment			\$ -		\$ -				
1935	Stores Equipment			\$ -		\$ -				
1940	Tools, Shop & Garage Equipment			\$ -		\$ -				
1945	Measurement & Testing Equipment			\$ -		\$ -				
1950	Power Operated Equipment			\$ -		\$ -				
1955	Communications Equipment			\$ -		\$ -				
1955	Communication Equipment (Smart Meters)			\$ -		\$ -				
1960	Miscellaneous Equipment			\$ -		\$ -				
1975	Load Management Controls Utility Premises			\$ -		\$ -				
1980	System Supervisor Equipment			\$ -		\$ -				
1985	Miscellaneous Fixed Assets			\$ -		\$ -				
1995	Contributions & Grants			\$ -		\$ -				
etc.				\$ -		\$ -				
	Total	\$ 876,567	\$ -	\$876,566.50	\$ 8,255	\$ 880,694.00			\$ 44,298.16	

Notes:

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³ Applicants must indicate YES or NO as to whether the "Depreciation Rate" for the asset in column "g" has changed from the last rebasing year approved by the Board. Changes may arise due to the adoption of International Financial Reporting Standards (IFRS) requirements or other reasons.

General: Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.

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Appendix 2-M Depreciation and Amortization Expense

Year: 2010

Account	Description	Opening Balance (a)	Less Fully Depreciated ¹ (b)	Net for Depreciation (c) = (a) - (b)	Additions (d)	Total for Depreciation (e) = (c) + 1/2 x (d) ²	Years (f)	Depreciation Rate (g) = 1 / (f)	Depreciation Expense (h) = (e) / (f)	Did Depreciation Rate in "g" Change (Yes/No)? ³
1805	Land	\$ 141		\$ 140.50		\$ 140.50				
1808	Buildings			\$ -		\$ -				
1810	Leasehold Improvements			\$ -		\$ -				
1815	Transformer Station Equipment >50 kV			\$ -		\$ -				
1820	Distribution Station Equipment <50 kV	\$ 265,648		\$ 265,648.00	#####	\$ 266,762.00	25.00	\$ 0.04	\$ 10,670.48	No
1825	Storage Battery Equipment			\$ -		\$ -				
1830	Poles, Towers & Fixtures	\$ 324,272		\$ 324,272.00	#####	\$ 325,166.50	25.00	\$ 0.04	\$ 13,006.66	No
1835	Overhead Conductors & Devices			\$ -		\$ -				
1840	Underground Conduit	\$ 28,198		\$ 28,198.00		\$ 28,198.00	25.00	\$ 0.04	\$ 1,127.92	No
1845	Underground Conductors & Devices			\$ -		\$ -				
1850	Line Transformers	\$ 146,571		\$ 146,571.00		\$ 146,571.00	25.00	\$ 0.04	\$ 5,862.84	No
1855	Services (Overhead and Underground)			\$ -		\$ -				
1860	Meters	\$ 71,563		\$ 71,563.00	#####	\$ 74,313.00	10.00	\$ 0.10	\$ 7,431.30	Yes
1860	Meters (Smart Meters)			\$ -		\$ -				
1905	Land			\$ -		\$ -				
1906	Land Rights			\$ -		\$ -				
1908	Buildings & Fixtures			\$ -		\$ -				
1910	Leasehold Improvements			\$ -		\$ -				
1915	Office Furniture & Equipment (10 Years)			\$ -		\$ -				
1915	Office Furniture & Equipment (5 Years)			\$ -		\$ -				
1920	Computer Equipment - Hardware			\$ -		\$ -				
1920	Computer Equip. - Hardware (Post Mar. 22/04)			\$ -		\$ -				
1920	Computer Equip. - Hardware (Post Mar. 19/07)	\$ 479		\$ 479.21		\$ 479.21	1.82	\$ 0.55	\$ 263.59	No
1925	Computer Software	\$ 3,649		\$ 3,649.00		\$ 3,649.00	1.82	\$ 0.55	\$ 2,007.15	No
1930	Transportation Equipment			\$ -		\$ -				
1935	Stores Equipment			\$ -		\$ -				
1940	Tools, Shop & Garage Equipment			\$ -		\$ -				
1945	Measurement & Testing Equipment			\$ -		\$ -				
1950	Power Operated Equipment			\$ -		\$ -				
1955	Communications Equipment			\$ -		\$ -				
1955	Communication Equipment (Smart Meters)			\$ -		\$ -				
1960	Miscellaneous Equipment			\$ -		\$ -				
1975	Load Management Controls Utility Premises			\$ -		\$ -				
1980	System Supervisor Equipment			\$ -		\$ -				
1985	Miscellaneous Fixed Assets			\$ -		\$ -				
1995	Contributions & Grants			\$ -		\$ -				
etc.				\$ -		\$ -				
	Total	\$ 840,521	\$ -	\$ 840,520.71	#####	\$ 845,279.21			\$ 40,369.94	

Notes:

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Appendix 2-M Depreciation and Amortization Expense

Year: 2011

Account	Description	Opening Balance	Less Fully Depreciated ¹	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	Depreciation Expense	Did Depreciation Rate in "g" Change (Yes/No)? ³
		(a)	(b)	(c) = (a) - (b)	(d)	(e) = (c) + 1/2 x (d) ²	(f)	(g) = 1 / (f)	(h) = (e) / (f)	
1805	Land	\$ 141		\$ 140.50		\$ 140.50				
1808	Buildings			\$ -		\$ -				
1810	Leasehold Improvements			\$ -		\$ -				
1815	Transformer Station Equipment >50 kV			\$ -		\$ -				
1820	Distribution Station Equipment <50 kV	\$ 257,206		\$ 257,206.00		\$ 257,206.00	25.00	\$ 0.04	\$ 10,288.24	No
1825	Storage Battery Equipment			\$ -		\$ -				
1830	Poles, Towers & Fixtures	\$ 313,055		\$ 313,055.00	#####	\$ 314,235.50	25.00	\$ 0.04	\$ 12,569.42	No
1835	Overhead Conductors & Devices			\$ -		\$ -				
1840	Underground Conduit	\$ 27,070		\$ 27,070.00		\$ 27,070.00	25.00	\$ 0.04	\$ 1,082.80	No
1845	Underground Conductors & Devices	\$ -		\$ -	#####	\$ 2,425.00	25.00	\$ 0.04	\$ 97.00	No
1850	Line Transformers	\$ 140,708		\$ 140,708.00		\$ 140,708.00	25.00	\$ 0.04	\$ 5,628.32	No
1855	Services (Overhead and Underground)			\$ -		\$ -				
1860	Meters	\$ 69,632		\$ 69,632.00		\$ 69,632.00	10.00	\$ 0.10	\$ 6,963.20	Yes
1860	Meters (Smart Meters)			\$ -		\$ -				
1905	Land			\$ -		\$ -				
1906	Land Rights			\$ -		\$ -				
1908	Buildings & Fixtures			\$ -		\$ -				
1910	Leasehold Improvements			\$ -		\$ -				
1915	Office Furniture & Equipment (10 Years)			\$ -		\$ -				
1915	Office Furniture & Equipment (5 Years)			\$ -		\$ -				
1920	Computer Equipment - Hardware			\$ -		\$ -				
1920	Computer Equip. - Hardware (Post Mar. 22/04)			\$ -		\$ -				
1920	Computer Equip. - Hardware (Post Mar. 19/07)	\$ 216		\$ 216.00		\$ 216.00	1.82	\$ 0.55	\$ 118.81	No
1925	Computer Software	\$ 1,642		\$ 1,642.00		\$ 1,642.00	1.82	\$ 0.55	\$ 903.19	No
1930	Transportation Equipment			\$ -		\$ -				
1935	Stores Equipment			\$ -		\$ -				
1940	Tools, Shop & Garage Equipment			\$ -		\$ -				
1945	Measurement & Testing Equipment			\$ -		\$ -				
1950	Power Operated Equipment			\$ -		\$ -				
1955	Communications Equipment			\$ -		\$ -				
1955	Communication Equipment (Smart Meters)			\$ -		\$ -				
1960	Miscellaneous Equipment			\$ -		\$ -				
1975	Load Management Controls Utility Premises			\$ -		\$ -				
1980	System Supervisor Equipment			\$ -		\$ -				
1985	Miscellaneous Fixed Assets			\$ -		\$ -				
1995	Contributions & Grants			\$ -		\$ -				
etc.				\$ -		\$ -				
	Total	\$ 809,670	\$ -	\$ 809,669.50	#####	\$ 813,275.00			\$ 37,650.98	

Notes:

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General: Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.

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Appendix 2-M Depreciation and Amortization Expense

Year: 2012

Account	Description	Opening Balance	Less Fully Depreciated ¹	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	Depreciation Expense	Did Depreciation Rate in "g" Change (Yes/No)? ³
		(a)	(b)	(c) = (a) - (b)	(d)	(e) = (c) + ½ x (d) ²	(f)	(g) = 1 / (f)	(h) = (e) / (f)	
1805	Land	\$ 141		\$ 141		\$ 141				
1808	Buildings			\$ -		\$ -				
1810	Leasehold Improvements			\$ -		\$ -				
1815	Transformer Station Equipment >50 kV			\$ -		\$ -				
1820	Distribution Station Equipment <50 kV	\$ 246,918		\$ 246,918	\$19,765.00	\$ 256,800	25.00	\$ 0.04	\$ 10,272.01	No
1825	Storage Battery Equipment			\$ -		\$ -				
1830	Poles, Towers & Fixtures	\$ 302,847		\$ 302,847	\$23,162.00	\$ 314,428	25.00	\$ 0.04	\$ 12,577.10	No
1835	Overhead Conductors & Devices			\$ -		\$ -				
1840	Underground Conduit	\$ 25,987		\$ 25,987		\$ 25,987	25.00	\$ 0.04	\$ 1,039.49	No
1845	Underground Conductors & Devices	\$ 4,753		\$ 4,753		\$ 4,753	25.00	\$ 0.04	\$ 190.12	No
1850	Line Transformers	\$ 135,080		\$ 135,080	\$ 8,863.00	\$ 139,511	25.00	\$ 0.04	\$ 5,580.45	No
1855	Services (Overhead and Underground)			\$ -		\$ -				
1860	Meters	\$ 10,084		\$ 10,084		\$ 10,084	10.00	\$ 0.10	\$ 1,008.37	Yes
1860	Meters (Smart Meters)	\$ 293,945		\$ 293,945	\$ 1,500.00	\$ 294,695	10.00	\$ 0.10	\$ 29,469.50	
1905	Land			\$ -		\$ -				
1906	Land Rights			\$ -		\$ -				
1908	Buildings & Fixtures			\$ -		\$ -				
1910	Leasehold Improvements			\$ -		\$ -				
1915	Office Furniture & Equipment (10 Years)			\$ -		\$ -				
1915	Office Furniture & Equipment (5 Years)			\$ -		\$ -				
1920	Computer Equipment - Hardware			\$ -		\$ -				
1920	Computer Equip. - Hardware (Post Mar. 22/04)			\$ -		\$ -				
1920	Computer Equip. - Hardware (Post Mar. 19/07)	\$ 97		\$ 97		\$ 97	1.82	\$ 0.55	\$ 53.48	No
1925	Computer Software	\$ 739		\$ 739		\$ 739	1.82	\$ 0.55	\$ 406.42	No
	Computer Software - Smart Meters	\$ 24,735		\$ 24,735	\$ 5,000.00	\$ 27,235	1.82	\$ 0.55	\$ 14,979.75	No
1930	Transportation Equipment			\$ -		\$ -				
1935	Stores Equipment			\$ -		\$ -				
1940	Tools, Shop & Garage Equipment			\$ -		\$ -				
1945	Measurement & Testing Equipment			\$ -		\$ -				
1950	Power Operated Equipment			\$ -		\$ -				
1955	Communications Equipment			\$ -		\$ -				
1955	Communication Equipment (Smart Meters)			\$ -		\$ -				
1960	Miscellaneous Equipment			\$ -		\$ -				
1975	Load Management Controls Utility Premises			\$ -		\$ -				
1980	System Supervisor Equipment			\$ -		\$ -				
1985	Miscellaneous Fixed Assets			\$ -		\$ -				
1995	Contributions & Grants			\$ -		\$ -				
etc.				\$ -		\$ -				
				\$ -		\$ -				
	Total	\$ 1,045,325	\$ -	\$ 1,045,325	\$58,290.00	\$ 1,074,470			\$ 75,576.69	

Notes:

¹ This adjusts for assets still on the books but which have been fully amortized or depreciated.

² Applicable for the standard Board policy of the "half-year" rule, that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

³ Applicants must indicate YES or NO as to whether the "Depreciation Rate" for the asset in column "g" has changed from the last rebasing year approved by the Board. Changes may arise due to the adoption of International Financial Reporting Standards (IFRS) requirements or other reasons.

General: Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.

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Appendix 2-N Capitalization/Cost of Capital

2008 Board Approved

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
		Application				
		(%)	(\$)	(%)		(\$)
	Debt					
1	Long-term Debt	49.30%	\$1,183,970	6.10%		\$72,222
2	Short-term Debt	4.00% (1)	\$96,062	4.47%		\$4,294
3	Total Debt	53.3%	\$1,280,032	5.98%		\$76,516
	Equity					
4	Common Equity	0.00%	\$ -	0.00%		\$ -
5	Preferred Shares	46.70%	\$1,121,529	8.57%		\$96,115
6	Total Equity	46.7%	\$1,121,529	8.57%		\$96,115
7	Total	100.0%	\$2,401,561	7.19%		\$172,631

Notes

(1)

4.0% unless an applicant has proposed or been approved for a different amount.

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Appendix 2-N Capitalization/Cost of Capital

2008 Actual

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
		(%)	(\$)	(%)		(\$)
	Debt					
1	Long-term Debt	56.00%	\$1,256,112	6.10%		\$76,623
2	Short-term Debt	4.00% (1)	\$89,722	4.47%		\$4,011
3	Total Debt	60.0%	\$1,345,835	5.99%		\$80,633
	Equity					
4	Common Equity	0.00%	\$ -	0.00%		\$ -
5	Preferred Shares	40.00%	\$897,223	8.57%		\$76,892
6	Total Equity	40.0%	\$897,223	8.57%		\$76,892
7	Total	100.0%	\$2,243,058	7.02%		\$157,525

Notes

(1)

4.0% unless an applicant has proposed or been approved for a different amount.

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Appendix 2-N Capitalization/Cost of Capital

2009 Actual

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
		(%)	(\$)	(%)		(\$)
	Debt					
1	Long-term Debt	56.00%	\$1,256,112	6.10%		\$76,623
2	Short-term Debt	4.00% (1)	\$89,722	4.47%		\$4,011
3	Total Debt	60.0%	\$1,345,835	5.99%		\$80,633
	Equity					
4	Common Equity	40.00%	\$897,223	8.57%		\$76,892
5	Preferred Shares	0.00%	\$ -	0.00%		\$ -
6	Total Equity	40.0%	\$897,223	8.57%		\$76,892
7	Total	100.0%	\$2,243,058	7.02%		\$157,525

Notes

(1)

4.0% unless an applicant has proposed or been approved for a different amount.

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Appendix 2-N Capitalization/Cost of Capital

2010 Actual

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
		Application				
		(%)	(\$)	(%)		(\$)
	Debt					
1	Long-term Debt	56.00%	\$1,256,112	6.10%		\$76,623
2	Short-term Debt	4.00% (1)	\$89,722	4.47%		\$4,011
3	Total Debt	60.0%	\$1,345,835	5.99%		\$80,633
	Equity					
4	Common Equity	40.00%	\$897,223	8.57%		\$76,892
5	Preferred Shares	0.00%	\$ -	0.00%		\$ -
6	Total Equity	40.0%	\$897,223	8.57%		\$76,892
7	Total	100.0%	\$2,243,058	7.02%		\$157,525

Notes

(1)

4.0% unless an applicant has proposed or been approved for a different amount.

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Appendix 2-N Capitalization/Cost of Capital

2011 Bridge Year

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
		Application				
		(%)	(\$)	(%)		(\$)
	Debt					
1	Long-term Debt	56.00%	\$1,256,112	6.10%		\$76,623
2	Short-term Debt	4.00% (1)	\$89,722	4.47%		\$4,011
3	Total Debt	60.0%	\$1,345,835	5.99%		\$80,633
	Equity					
4	Common Equity	40.00%	\$897,223	8.57%		\$76,892
5	Preferred Shares	0.00%	\$ -	0.00%		\$ -
6	Total Equity	40.0%	\$897,223	8.57%		\$76,892
7	Total	100.0%	\$2,243,058	7.02%		\$157,525

Notes

(1)

4.0% unless an applicant has proposed or been approved for a different amount.

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Appendix 2-N Capitalization/Cost of Capital

2012 Test Year

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
		Application				
		(%)	(\$)	(%)		(\$)
	Debt					
1	Long-term Debt	56.00%	\$1,256,112	6.10%		\$76,623
2	Short-term Debt	4.00% (1)	\$89,722	4.47%		\$4,011
3	Total Debt	60.0%	\$1,345,835	5.99%		\$80,633
	Equity					
4	Common Equity	40.00%	\$897,223	8.57%		\$76,892
5	Preferred Shares	0.00%	\$ -	0.00%		\$ -
6	Total Equity	40.0%	\$897,223	8.57%		\$76,892
7	Total	100.0%	\$2,243,058	7.02%		\$157,525

Notes

(1)

4.0% unless an applicant has proposed or been approved for a different amount.

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Appendix 2-O Cost Allocation

Please complete the following four tables.

a) Allocated Costs

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 370,895	63.48%	\$ 534,740	65.80%
GS < 50 kW	\$ 117,312	20.08%	\$ 159,619	19.64%
GS > 50 kW (or 50 kW < GS <4,999 kW, if applicable)	\$ 61,538	10.53%	\$ 78,711	9.69%
GS > xxx kW, if applicable		0.00%		0.00%
Large User, if applicable		0.00%		0.00%
Street Lighting	\$ 30,149	5.16%	\$ 34,191	4.21%
Sentinel Lighting	\$ 2,244	0.38%	\$ 3,805	0.47%
Unmetered Scattered Load (USL)	\$ 2,099	0.36%	\$ 1,641	0.20%
Other class, if applicable		0.00%		0.00%
		0.00%		0.00%
Embedded distributor, if applicant is a host distributor		0.00%		0.00%
Total	\$ 584,237	100.00%	\$ 812,707	100.00%

Notes

Customer Classification

Host Distributors: Provide information on embedded distributor(s) as a separate class, even if your proposal is to bill the embedded distributor(s) as (a) General Service customer(s).

If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.

Class Revenue Requirements

If using the Board-issued model, enter data from Worksheet O-1, row 39 in the 2012 model.

For the Embedded Distributor(s), the Service Revenue Requirement does not include Account 4750 - Low Voltage (LV) Costs

Exclude costs in deferral and variance accounts.

Include Smart Meter costs only to the extent that they are being included in Rate Base and Revenue Requirement (i.e. being transferred from accounts 1555 and 1556 as a result of a prudence review).

b) Calculated Class Revenues

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current approved rates	LF X current approved rates X (1 + d)	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 399,646	\$ 528,312	\$ 527,340	\$ 27,886
GS < 50 kW	\$ 122,071	\$ 161,372	\$ 161,519	\$ 8,172
GS > 50 kW (or 50 kW < GS < 4,999 kW, if applicable)	\$ 73,742	\$ 97,484	\$ 97,483	\$ 3,760
GS > xxx kW, if applicable	\$ -	\$ -	\$ -	\$ -
Large User, if applicable	\$ -	\$ -	\$ -	\$ -
Street Lighting	\$ 23,927	\$ 31,630	\$ 31,630	\$ 1,592
Sentinel Lighting	\$ 1,661	\$ 2,196	\$ 2,924	\$ 219
Unmetered Scattered Load (USL)	\$ 1,540	\$ 2,036	\$ 1,569	\$ 106
Other class, if applicable				
Embedded distributor, if applicant is a host distributor				
Total	\$ 622,587	\$ 823,030	\$ 822,465	\$ 41,735

Notes:

Difference in columns 7C and 7D of (\$566.00) is due to rounding

Columns 7B to 7D

LF means Load Forecast of Annual Billing Quantities (i.e. customers or connections X 12, and kWh or kW, as applicable)

Exclude revenue from rate adders and rate riders. For Embedded Distributor(s): exclude revenue in account 4075.

Columns 7C and 7D:

Column total in each column should equal the Base Revenue Requirement.

For Embedded Distributor(s), Base Revenue Requirement does not include Account 4750 - Low Voltage Costs

Column 7C:

The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/ Revenue at Current Rates.

Column 7E:

If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

c) Rebalancing Revenue-to-Cost (R/C) Ratios

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2010	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	102.00	197.41	103.83	85 - 115
GS < 50 kW	100.00	202.29	106.31	80 - 120
GS > 50 kW (or 50 kW < GS < 4,999 kW, if applicable)	100.00	247.70	128.63	80 - 120
GS > xxx kW, if applicable				80 - 120
Large User, if applicable				85 - 115
Street Lighting	70.00	185.02	97.17	70 - 120
Sentinel Lighting	70.00	134.56	82.60	80 - 120
Unmetered Scattered Load (USL)	85.00	219.68	102.07	80 - 120
Other class, if applicable				
Embedded distributor, if applicant is a host distributor				

Notes:

Previously Approved Revenue-to-Cost Ratios

For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2008 with further adjustments over 2 years, the Most recent year is 2010.

For applicants that have had rates adjusted only under IRM 2, the Most Recent Year is 2006, and the applicant should enter the ratios from their Informational Filing.

Status Quo Ratios

The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1.

Status Quo means "No Rebalancing" or "Before Rebalancing".

d) Proposed Revenue-to-Cost Ratios

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2012	2013	2014	
	%	%	%	%
Residential	103.78			85 - 115
GS < 50 kW	106.31			80 - 120
GS > 50 kW (or 50 kW < GS < 4,999 kW, if applicable)	128.63			80 - 120
GS > xxx kW, if applicable				80 - 120
Large User, if applicable				85 - 115
Street Lighting	97.17			70 - 120
Sentinel Lighting	66.39	74.76	82.87	80 - 120
Unmetered Scattered Load (USL)	74.17			80 - 120
Other class, if applicable				
Embedded distributor, if applicant is a host distributor				

The applicant should complete Table (d) if it is applying for approval of a revenue to cost ratio in 2012 that is outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model) in 2013. In 2012 Table (d), enter the planned ratios for the classes that will be 'Change' and 'No Change' in 2013 (in the current Revenue Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision – Cost Revenue Adjustment', column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

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Appendix 2-P Loss Factors

		Historical Years					5-Year Average
		Year 1 - 2006	Year 2 - 2007	Year 3 - 2008	Year 4 - 2009	Year 5 - 2010	
Losses Within Distributor's System							
A(1)	"Wholesale" kWh delivered to distributor (higher value)	0	0	0	0	0	0
A(2)	"Wholesale" kWh delivered to distributor (lower value)	29569274	29857234	30257407	29917187	27909701	29502160.6
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)	0	0	0	0	0	0
C	Net "Wholesale" kWh delivered to distributor = A(2) - B	29569274	29857234	30257407	29917187	27909701	29502160.6
D	"Retail" kWh delivered by distributor	28375490	28525074	28582032	28674687	26167966	28065049.8
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)	0	0	0	0	0	0
F	Net "Retail" kWh delivered by distributor = D - E	28375490	28525074	28582032	28674687	26167966	28065049.8
G	Loss Factor in Distributor's system = C / F	1.042070956	1.046701369	1.058616371	1.0433309	1.066559816	1.051206423
Losses Upstream of Distributor's System							
H	Supply Facilities Loss Factor	1.015088229	1.015088815	1.015088522	1.015088522	1.015086766	1.015088171
Total Losses							
I	Total Loss Factor = G x H	1.057793962	1.062494852	1.074589328	1.059073221	1.082650754	1.067067205

Notes

- A(1)** If directly connected to the IESO-controlled grid, kWh pertains to the virtual meter on the primary or high voltage side of the transformer at the interface with the transmission grid. This corresponds to the "With Losses" kWh value provided by the IESO's MV-WEB. It is the higher of the two values provided by MV-WEB.
- If fully embedded within a host distributor, kWh pertains to the virtual meter on the primary or high voltage side of the transformer, at the interface between the host distributor and the transmission grid. For example, if the host distributor is Hydro One Networks Inc., kWh from the Hydro One Networks' invoice corresponding to "Total kWh w Losses" should be reported. This corresponds to the higher of the two kWh values provided in Hydro One Networks' invoice.
- If partially embedded, kWh pertains to the sum of the above.
- A(2)** If directly connected to the IESO-controlled grid, kWh pertains to a metering installation on the secondary or low voltage side of the transformer at the interface with the transmission grid. This corresponds to the "Without Losses" kWh value provided by the IESO's MV-WEB. It is the lower of the two kWh values provided by MV-WEB.
- If fully embedded with the host distributor, kWh pertains to an actual or virtual meter at the interface between the embedded distributor and the host distributor. For example, if the host distributor is Hydro One Networks Inc., kWh from the Hydro One Networks' invoice corresponding to "Total kWh" should be reported. This corresponds to the lower of the two kWh values provided in Hydro One Networks' invoice.
- If partially embedded, kWh pertains to the sum of the above.
- Additionally, kWh pertaining to distributed generation directly connected to the distributor's own distribution network should be included in **A(2)**.
- B** If a Large Use Customer is metered on the secondary or low voltage side of the transformer, the default loss is 1% (i.e., $B = 1.01 \times E$).
- D** kWh corresponding to **D** should equal "total billed energy sales in kWhs for each rate class" in item 1 of Section 2.1.3 of the "Electricity Reporting and Record-keeping Requirements" dated May 1, 2010 or in any successor document.
- G and I** These loss factors pertain to secondary-metered customers with demand less than 5,000 kW.
- H** If directly connected to the IESO-controlled grid, SFLF = 1.0045.

If fully embedded within a host distributor, SFLF = loss factor re losses in transformer at grid interface X loss factor re losses in host distributor's system. If the host distributor is Hydro One Networks Inc., SFLF = $1.0060 \times 1.0278 = 1.0340$. If partially embedded, SFLF should be calculated as the weighted average of above.

Distributors that wish to propose a different SFLF should provide appropriate justification for any such proposal including supporting calculations and any other relevant material.

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Appendix 2-Q Smart Meters

Irrespective of whether a distributor is actively deploying smart meters (except if the distributor has completed its smart meter deployment program and has had Board-approved disposition of the balances in accounts 1555 and 1556) the distributor should provide a completed table as follows:

Year	Smart Meters Installed			Percentage of applicable customers converted	Account 1555		Account 1556
	Residential	GS < 50 kW	Other ¹		Funding Adder Revenues Collected	Capital Expenditures	Operating Expenses
				%	\$	\$	\$
2006	-	-			\$ 2,442	\$ -	\$ -
2007	-	-			\$ 4,187	\$ -	\$ -
2008	-	-			\$ 4,189	\$ 9,430	\$ -
2009	1,088	104		93.6%	\$ 11,156	\$ 314,698	\$ 18,311
2010	26	21		97.3%	\$ 15,754	\$ 57,784	\$ 30,538
2011 and beyond (if required)	-	35		100.0%	\$ 27,566	\$ 53,218	\$ 29,549
					\$ 65,294	\$ 435,130	\$ 78,398

¹ The distributor should provide details of Other. (e.g. Toronto Hydro-Electric System Ltd. has some legacy non-interval GS > 50 kW customers being converted to "smart" meters.)

In addition, a distributor that is requesting an increase to its current approved smart meter funding adder (e.g. to \$1.00 or another utility-specific amount), should provide the information required to support such a request in accordance with section 1.4 of *Guideline G-2008-0002: Smart Meter Funding and Cost Recovery*, or any successor document. Applicants should note that continuation of a smart meter funding adder past April 30, 2012 will only be allowed by the Board in exceptional circumstances.

Any request for disposition or partial disposition of the balances in accounts 1555 and 1556 should be supported by smart meter costs information that has been audited in accordance with the requirements of Guideline G-2008-0002 or further information communicated by the Board.

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Appendix 2-R Stranded Meter Treatment

Year	Notes	Gross Asset Value (A)	Accumulated Amortization (B)	Contributed Capital (Net of Amortization) (C)	Net Asset (D) = (A) - (B) - (C)	Proceeds on Disposition (E)	Residual Net Book Value (F) = (D) - (E)
2006		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2007		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2008		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2009		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2011	(1)	\$ 146,546	\$ 93,961	\$ -	\$ 52,585	\$ -	\$ 52,585

Notes:

(1) For 2011, please indicate whether the amounts provided are on a forecast or actual basis.

Some distributors have transferred the cost of stranded meters from Account 1860 - Meters to "Sub-account Stranded Meter Costs of Account 1555", while in some cases distributors have left these costs in Account 1860. Depending on which treatment the applicant has chosen, please provide the information under either of the two scenarios (A and B below), as applicable.

Scenario A: If the stranded meter costs were transferred to "Sub-account Stranded Meter Costs" of Account 1555, the above table should be completed and the following information should be provided.

- 1 A description of the accounting treatment followed by the applicant on stranded meter costs for financial accounting and reporting purposes.
- 2 The amount of the pooled residual net book value of the removed from service stranded meters, less any contributed capital (net of accumulated amortization), and less any net proceeds from sales, which were transferred to this sub-account as of December 31, 2010.
- 3 A statement as to whether or not, since transferring the removed stranded meter costs to the sub-account, the recording of depreciation expenses was continued in order to reduce the net book value through accumulated depreciation. If so, the total depreciation expense amount for the period from the time the costs for the stranded meters were transferred to the sub-account to December 31, 2010 should be provided.

If no depreciation expenses were recorded to reduce the net book value of stranded meter costs through accumulated depreciation, the total depreciation expense amount that would have been applicable from the time that the stranded meter costs were transferred to the sub-account of Account 1555 to December 31, 2010 should be provided. In addition, the following information should be provided:

- a) Whether or not carrying charges were recorded for the stranded meter cost balances in the sub-account, and if so, the total carrying charges recorded to December 31, 2010.
- b) The estimated amount of the pooled residual net book value of the removed from service meters, less any net proceeds from sales and contributed capital, at the time when the smart meters will have been fully deployed (e.g., as of December 31, 2010). If the smart meters have been fully deployed, the actual amount should be provided.
- c) A description as to how the applicant intends to recover in rates the remaining costs for stranded meters, including the proposed accounting treatment, the proposed disposition period, and the associated bill impacts.

Scenario B: *If the stranded meter costs remained recorded in Account 1860, the above table should be completed and the following information should be provided:*

- 1 A description of the accounting treatment followed by the applicant on stranded meter costs for financial accounting and reporting purposes.
- 2 The amount of the pooled residual net book value of the removed from service stranded meters, less any contributed capital (net of accumulated amortization), and less any net proceeds from sales, as of December 31, 2010.
- 3 A statement as to whether or not the recording of depreciation expenses continued in order to reduce the net book value through accumulated depreciation. If so, provision of the total (cumulative) depreciation expense for the period from the time that the meters became stranded to December 31, 2010.
- 4 If no depreciation expenses were recorded to reduce the net book value of stranded meters through accumulated depreciation, the total (cumulative) depreciation expense amount that would have been applicable for the period from the time that the meters became stranded to December 31, 2010.
- 5 The estimated amount of the pooled residual net book value of the removed from service meters, less any net proceeds from sales and contributed capital, at the time when smart meters will have been fully deployed. If the smart meters have been fully deployed, please provide the actual amount.
- 6 A description as to how the applicant intends to recover in rates the costs for stranded meters, including the proposed accounting treatment, the proposed disposition period and the associated bill impacts.

Distributors should also provide the Net Book Value per class of meter as of December 31, 2010 as well as the number of meters that were removed / stranded. In preparing this information, distributors should review the Board's letter of January 16, 2007 *Stranded Meter Costs Related to the Installation of Smart Meters* which stated that records were to be kept of the type and number of each meter to support the stranded meter costs.

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Appendix 2-S Embedded Distributor Low Voltage Rate

Proposed Embedded Distribution Low Voltage Charges -

(1)	(2)	(3)	(4)	(5)	(6) = (3) + (4)
Asset Class	Total OM&A costs of asset class providing LV services (\$)	Original cost of asset class providing LV Services (\$)	Accumulated amortization of asset class providing LV (\$)	Annual amortization of asset class providing LV (\$)	Net Book Value of asset class providing LV Services
Distribution Stations					\$ -
Transformer Stations					\$ -
Low Voltage Lines					\$ -

(1)	(7)	(8)	(9)	(10)	(11)
Asset Class	Share of facilities				Utilization factor
	Total line length or station capacity in asset class	Line length providing LV Services	Annual billed total demand on station/line providing LV services	Annual billed Embedded Distributor demand on station line/providing LV services	
	kW or kVA; km	kW or kVA; km	kW or kVA	kW or kVA	percent
Distribution Stations					(10)/(9) 0.00%
Transformer Stations					(10)/(9) 0.00%
Low Voltage Lines					(8)/(7)*(10)/(9) 0.00%

(1)	(12)	(12a)	(13)	(14)	(15)	(16)
Asset Class	Return on Assets used to Provide LV services (\$)	Taxes/PILs (\$)	Annual amortization on assets used to provide LV services (\$)	OM&A costs with burden associated with assets used to provide LV services (\$)	Total annual cost associated with assets used to provide LV services (\$)	Monthly kW or kVA rate associated with the delivery of LV services \$/kW or \$/kVA
Distribution Stations	\$ -	\$ -	\$ -	\$ -	\$ -	
Transformer Stations	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Lines	\$ -	\$ -	\$ -	\$ -	\$ -	
Total					\$ -	\$ -

(17)	(18)	(19)	(20)	(21)
Capital Structure (%)	Cost Rate (%)			
Long-Term Debt			Weighted Average Cost of Capital	(22) 0.00%
Short-term Debt				
Common Equity			Tax/PILs Rate	
Preferred Shares				
Total	0.00%		Working Capital Allowance Factor	

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Appendix 2-T Deferred PILs Account 1592 Balances

The following table should be completed based on the information requested below, in accordance with the notes following the table. An explanation should be provided for any blank entries.

Tax Item	Principal as of December 31, 20XX
Large Corporation Tax grossed-up proxy from 2006 EDR application PILs model for the period from May 1, 2006 to April 30, 2007	
Large Corporation Tax grossed-up proxy from 2006 EDR application PILs model for the period from January 1, 2006 to April 30, 2006 (4/12ths of the approved grossed-up proxy), if not recorded in PILs account 1562	
Ontario Capital Tax rate decrease and increase in capital deduction for 2007	
Ontario Capital Tax rate decrease and increase in capital deduction for 2008	
Ontario Capital Tax rate decrease and increase in capital deduction for 2009	
Ontario Capital Tax rate decrease and increase in capital deduction for 2010	
Capital Cost Allowance class changes from 2006 EDR application for 2006	
Capital Cost Allowance class changes from 2006 EDR application for 2007	
Capital Cost Allowance class changes from 2006 EDR application for 2008	
Capital Cost Allowance class changes from 2006 EDR application for 2009	
Capital Cost Allowance class changes from 2006 EDR application for 2010	
Capital Cost Allowance class changes from any prior application not recorded above. Please provide details and explanation separately.	
Insert description of additional item(s) and new rows if needed.	
Total	\$ -

Notes:

- (1) Revise the deferral and variance account continuity schedule to include account 1592 as a group 2 account and enter all relevant information for transactions, adjustments, etc., for all relevant years.
- (2) Describe each type of tax item that has been recorded in account 1592.
- (3) Provide the calculations that show how each item was determined and provide any pertinent supporting evidence and documentation.
- (4) Please state whether or not the applicant followed the guidance provided in the FAQ of July 2007. If not, please provide an explanation.
- (5) Identify the account balance as of December 31, 2010 as per the 2010 Audited Financial Statements. Identify the account balance as of December 31, 2010 as per the April 2011 2.1.7 RRR filing to the Board. Provide a reconciliation if the balances provided are not identical to each other and to the total shown on the continuity schedule.
- (6) Complete the above table based on the answers to the previous. Add rows as required to complete the analysis in an informative manner. Please provide the completed table as a working Excel spreadsheet.

Date:

Revenue Reconciliation

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Service Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers	1,133	1,133	1,133	14,574,912		\$ 24.10	\$ 0.0137		\$ 527,339.89	\$ 528,313		\$ 528,313	\$ 973
GS < 50 kW	Customers	161	161	161	5,255,040		\$ 35.73	\$ 0.0176		\$ 161,519.06	\$ 161,372		\$ 161,372	-\$ 147
GS > 50 to 4,999 kW	Customers	14	14	14	7,658,952	19,530	\$ 188.72		\$ 3.8220	\$ 106,348.62	\$ 97,483	\$ 8,866	\$ 106,349	\$ 0
Large Use				-						\$ -	\$ -		\$ -	\$ -
Streetlighting	Connections	341	341	341	294,624	780	\$ 5.50		\$ 11.6979	\$ 31,630.36	\$ 31,630		\$ 31,630	-\$ 0
Sentinel Lighting	Connections	23	23	23	25,944	66	\$ 7.80		\$ 11.6879	\$ 2,924.20	\$ 2,196		\$ 2,196	-\$ 728
Unmetered Scattered Load	Connections	6	6	6	7,272		\$ 20.01	\$ 0.0176		\$ 1,568.71	\$ 2,036		\$ 2,036	\$ 467
Standby Power				-						\$ -	\$ -		\$ -	\$ -
Embedded Distributor				-						\$ -	\$ -		\$ -	\$ -
etc.				-						\$ -	\$ -		\$ -	\$ -
				-						\$ -	\$ -		\$ -	\$ -
				-						\$ -	\$ -		\$ -	\$ -
				-						\$ -	\$ -		\$ -	\$ -
Total		1,678	1,678	1,678	27,816,744	20,376				\$ 831,330.85	\$ 823,030	\$ 8,866	\$ 831,896	\$ 565

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Appendix 2-V Bill Impacts

Customer Class: Residential

Consumption: 100 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 18.4600	1	\$ 18.46	\$ 24.1000	1	\$ 24.10	\$ 5.64	30.55%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0102	100	\$ 1.02	\$ 0.0137	100	\$ 1.37	\$ 0.35	34.31%
Low Voltage Rate Adder	per kWh	\$ 0.0012	100	\$ 0.12	\$ 0.0006	100	\$ 0.06	-\$ 0.06	-50.00%
Volumetric Rate Adder(s)			100	\$ -		100	\$ -	\$ -	
Volumetric Rate Rider(s)			100	\$ -		100	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kWh	\$ -	100	\$ -	\$ 0.0015	100	\$ 0.15	\$ 0.15	
Deferral/Variance Account	per kWh	-\$ 0.0029	100	-\$ 0.29	-\$ 0.0042	100	-\$ 0.42	-\$ 0.13	44.83%
Disposition Rate Rider									
Rate Rider -Late Payment Costs	Monthly	\$ 0.0260	1	\$ 0.03			\$ -	-\$ 0.03	-100.00%
Rate Rider - Global Adj.Non-RPP	per kWh	\$ 0.0170		\$ -			\$ -	\$ -	
Stranded Meters - Rate Rider	Monthly		1	\$ -	\$ 0.7700	1	\$ 0.77	\$ 0.77	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 21.84			\$ 28.01	\$ 6.17	28.27%
RTSR - Network		\$ 0.0057	101.065	\$ 0.58	\$ 0.0061	101.067	\$ 0.62	\$ 0.04	7.02%
RTSR - Line and Transformation Connection		\$ 0.0015	101.065	\$ 0.15	\$ 0.0015	101.067	\$ 0.15	\$ 0.00	0.00%
Sub-Total B - Delivery (including Sub-Total A)				\$ 22.56			\$ 28.78	\$ 6.21	27.54%
Wholesale Market Service Charge (WMSC)		\$ 0.0052	101.065	\$ 0.53	\$ 0.0052	101.067	\$ 0.53	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)		\$ 0.0013	101.065	\$ 0.13	\$ 0.0013	101.067	\$ 0.13	\$ 0.00	0.00%
Special Purpose Charge			101.065	\$ -		101.067	\$ -	\$ -	
Standard Supply Service Charge		\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		\$ 0.0070	101.065	\$ 0.71	\$ 0.0070	101.067	\$ 0.71	\$ 0.00	0.00%
Energy		\$ 0.0730	101.065	\$ 7.38	\$ 0.0730	101.067	\$ 7.38	\$ 0.00	0.00%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 31.56			\$ 37.77	\$ 6.21	19.69%
HST		13%		\$ 4.10	13%		\$ 4.91	\$ 0.81	19.69%
Total Bill (including Sub-total B)				\$ 35.66			\$ 42.68	\$ 7.02	19.69%
Ontario Clean Energy Benefit¹				-\$ 3.57			-\$ 4.27	-\$ 0.70	19.61%
Total Bill (including OCEB)				\$ 32.09			\$ 38.41	\$ 6.32	19.69%
Loss Factor (%)			1.07%			1.07%			

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: Residential

Consumption: 250 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 18.4600	1	\$ 18.46	\$ 24.1000	1	\$ 24.10	\$ 5.64	30.55%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0102	250	\$ 2.55	\$ 0.0137	250	\$ 3.43	\$ 0.88	34.31%
Low Voltage Rate Adder	per kWh	\$ 0.0012	250	\$ 0.30	\$ 0.0006	250	\$ 0.15	-\$ 0.15	-50.00%
Volumetric Rate Adder(s)			250	\$ -		250	\$ -	\$ -	
Volumetric Rate Rider(s)			250	\$ -		250	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kWh	\$ -	250	\$ -	\$ 0.0015	250	\$ 0.38	\$ 0.38	
Deferral/Variance Account	per kWh	-\$ 0.0029	250	-\$ 0.73	-\$ 0.0042	250	-\$ 1.05	-\$ 0.33	44.83%
Disposition Rate Rider									
Rate Rider -Late Payment Costs	Monthly	\$ 0.0260	1	\$ 0.03			\$ -	-\$ 0.03	-100.00%
Rate Rider - Global Adj.Non-RPP	per kWh	\$ 0.0170		\$ -			\$ -	\$ -	
Stranded Meters - Rate Rider	Monthly			\$ -	\$ 0.7700	1	\$ 0.77	\$ 0.77	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 23.11			\$ 29.75	\$ 6.64	28.73%
RTSR - Network		\$ 0.0057	252.664	\$ 1.44	\$ 0.0061	252.668	\$ 1.54	\$ 0.10	7.02%
RTSR - Line and Transformation Connection		\$ 0.0015	252.664	\$ 0.38	\$ 0.0015	252.668	\$ 0.38	\$ 0.00	0.00%
Sub-Total B - Delivery (including Sub-Total A)				\$ 24.93			\$ 31.67	\$ 6.74	27.04%
Wholesale Market Service Charge (WMSC)		\$ 0.0052	252.664	\$ 1.31	\$ 0.0052	252.668	\$ 1.31	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)		\$ 0.0013	252.664	\$ 0.33	\$ 0.0013	252.668	\$ 0.33	\$ 0.00	0.00%
Special Purpose Charge			252.664	\$ -		252.668	\$ -	\$ -	
Standard Supply Service Charge		\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		\$ 0.0070	252.664	\$ 1.77	\$ 0.0070	252.668	\$ 1.77	\$ 0.00	0.00%
Energy		\$ 0.0730	252.664	\$ 18.44	\$ 0.0730	252.668	\$ 18.44	\$ 0.00	0.00%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 47.04			\$ 53.78	\$ 6.74	14.33%
HST		13%		\$ 6.11	13%		\$ 6.99	\$ 0.88	14.33%
Total Bill (including Sub-total B)				\$ 53.15			\$ 60.77	\$ 7.62	14.34%
Ontario Clean Energy Benefit¹				-\$ 5.32			-\$ 6.08	-\$ 0.76	14.29%
Total Bill (including OCEB)				\$ 47.83			\$ 54.69	\$ 6.86	14.34%
Loss Factor (%)				1.07%			1.07%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: Residential

Consumption: 500 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 18.4600	1	\$ 18.46	\$ 24.1000	1	\$ 24.10	\$ 5.64	30.55%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0102	500	\$ 5.10	\$ 0.0137	500	\$ 6.85	\$ 1.75	34.31%
Low Voltage Rate Adder	per kWh	\$ 0.0012	500	\$ 0.60	\$ 0.0006	500	\$ 0.30	-\$ 0.30	-50.00%
Volumetric Rate Adder(s)			500	\$ -		500	\$ -	\$ -	
Volumetric Rate Rider(s)			500	\$ -		500	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kWh	\$ -	500	\$ -	\$ 0.0015	500	\$ 0.75	\$ 0.75	
Deferral/Variance Account	per kWh	-\$ 0.0029	500	-\$ 1.45	-\$ 0.0042	500	-\$ 2.10	-\$ 0.65	44.83%
Disposition Rate Rider									
Rate Rider -Late Payment Costs	Monthly	\$ 0.0260	1	\$ 0.03			\$ -	-\$ 0.03	-100.00%
Rate Rider - Global Adj.Non-RPP	per kWh	\$ 0.0170		\$ -			\$ -	\$ -	
Stranded Meters - Rate Rider	Monthly			\$ -	\$ 0.7700	1	\$ 0.77	\$ 0.77	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 25.24			\$ 32.65	\$ 7.41	29.38%
RTSR - Network		\$ 0.0057	505.327	\$ 2.88	\$ 0.0061	505.336	\$ 3.08	\$ 0.20	7.02%
RTSR - Line and Transformation Connection		\$ 0.0015	505.327	\$ 0.76	\$ 0.0015	505.336	\$ 0.76	\$ 0.00	0.00%
Sub-Total B - Delivery (including Sub-Total A)				\$ 28.87			\$ 36.49	\$ 7.62	26.38%
Wholesale Market Service Charge (WMSC)		\$ 0.0052	505.327	\$ 2.63	\$ 0.0052	505.336	\$ 2.63	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)		\$ 0.0013	505.327	\$ 0.66	\$ 0.0013	505.336	\$ 0.66	\$ 0.00	0.00%
Special Purpose Charge			505.327	\$ -		505.336	\$ -	\$ -	
Standard Supply Service Charge		\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		\$ 0.0070	505.327	\$ 3.54	\$ 0.0070	505.336	\$ 3.54	\$ 0.00	0.00%
Energy		\$ 0.0730	505.327	\$ 36.89	\$ 0.0730	505.336	\$ 36.89	\$ 0.00	0.00%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 72.84			\$ 80.45	\$ 7.62	10.46%
HST		13%		\$ 9.47	13%		\$ 10.46	\$ 0.99	10.46%
Total Bill (including Sub-total B)				\$ 82.30			\$ 90.91	\$ 8.61	10.46%
Ontario Clean Energy Benefit¹				-\$ 8.23			-\$ 9.09	-\$ 0.86	10.45%
Total Bill (including OCEB)				\$ 74.07			\$ 81.82	\$ 7.75	10.46%
Loss Factor (%)				1.07%			1.07%		

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: Residential

Consumption: 800 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 18.4600	1	\$ 18.46	\$ 24.1000	1	\$ 24.10	\$ 5.64	30.55%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0102	800	\$ 8.16	\$ 0.0137	800	\$ 10.96	\$ 2.80	34.31%
Low Voltage Rate Adder	per kWh	\$ 0.0012	800	\$ 0.96	\$ 0.0006	800	\$ 0.48	-\$ 0.48	-50.00%
Volumetric Rate Adder(s)			800	\$ -		800	\$ -	\$ -	
Volumetric Rate Rider(s)			800	\$ -		800	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kWh	\$ -	800	\$ -	\$ 0.0015	800	\$ 1.20	\$ 1.20	
Deferral/Variance Account	per kWh	-\$ 0.0029	800	-\$ 2.32	-\$ 0.0042	800	-\$ 3.36	-\$ 1.04	44.83%
Disposition Rate Rider									
Rate Rider -Late Payment Costs	Monthly	\$ 0.0260	1	\$ 0.03			\$ -	-\$ 0.03	-100.00%
Rate Rider - Global Adj.Non-RPP	per kWh	\$ 0.0170		\$ -			\$ -	\$ -	
Stranded Meters - Rate Rider	Monthly			\$ -	\$ 0.7700	1	\$ 0.77	\$ 0.77	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 27.79			\$ 36.13	\$ 8.34	30.03%
RTSR - Network		\$ 0.0057	808.523	\$ 4.61	\$ 0.0061	808.537	\$ 4.93	\$ 0.32	7.02%
RTSR - Line and Transformation Connection		\$ 0.0015	808.523	\$ 1.21	\$ 0.0015	808.537	\$ 1.21	\$ 0.00	0.00%
Sub-Total B - Delivery (including Sub-Total A)				\$ 33.61			\$ 42.27	\$ 8.67	25.79%
Wholesale Market Service Charge (WMSC)		\$ 0.0052	808.523	\$ 4.20	\$ 0.0052	808.537	\$ 4.20	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)		\$ 0.0013	808.523	\$ 1.05	\$ 0.0013	808.537	\$ 1.05	\$ 0.00	0.00%
Special Purpose Charge			808.523	\$ -		808.537	\$ -	\$ -	
Standard Supply Service Charge		\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		\$ 0.0070	808.523	\$ 5.66	\$ 0.0070	808.537	\$ 5.66	\$ 0.00	0.00%
Energy		\$ 0.0730	808.523	\$ 59.02	\$ 0.0730	808.537	\$ 59.02	\$ 0.00	0.00%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 103.79			\$ 112.46	\$ 8.67	8.35%
HST		13%		\$ 13.49	13%		\$ 14.62	\$ 1.13	8.35%
Total Bill (including Sub-total B)				\$ 117.29			\$ 127.08	\$ 9.79	8.35%
Ontario Clean Energy Benefit¹				-\$ 11.73			-\$ 12.71	-\$ 0.98	8.35%
Total Bill (including OCEB)				\$ 105.56			\$ 114.37	\$ 8.81	8.35%
Loss Factor (%)				1.07%			1.07%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: Residential

Consumption 1000 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 18.4600	1	\$ 18.46	\$ 24.1000	1	\$ 24.10	\$ 5.64	30.55%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0102	1000	\$ 10.20	\$ 0.0137	1000	\$ 13.70	\$ 3.50	34.31%
Low Voltage Rate Adder	per kWh	\$ 0.0012	1000	\$ 1.20	\$ 0.0006	1000	\$ 0.60	-\$ 0.60	-50.00%
Volumetric Rate Adder(s)			1000	\$ -		1000	\$ -	\$ -	
Volumetric Rate Rider(s)			1000	\$ -		1000	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kWh	\$ -	1000	\$ -	\$ 0.0015	1000	\$ 1.50	\$ 1.50	
Deferral/Variance Account	per kWh	-\$ 0.0029	1000	-\$ 2.90	-\$ 0.0042	1000	-\$ 4.20	-\$ 1.30	44.83%
Disposition Rate Rider									
Rate Rider -Late Payment Costs	Monthly	\$ 0.0260	1	\$ 0.03			\$ -	-\$ 0.03	-100.00%
Rate Rider - Global Adj.Non-RPP	per kWh	\$ 0.0170		\$ -			\$ -	\$ -	
Stranded Meters - Rate Rider	Monthly			\$ -	\$ 0.7700	1	\$ 0.77	\$ 0.77	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 29.49			\$ 38.45	\$ 8.96	30.40%
RTSR - Network		\$ 0.0057	1010.65	\$ 5.76	\$ 0.0061	1010.67	\$ 6.17	\$ 0.40	7.02%
RTSR - Line and Transformation Connection		\$ 0.0015	1010.65	\$ 1.52	\$ 0.0015	1010.67	\$ 1.52	\$ 0.00	0.00%
Sub-Total B - Delivery (including Sub-Total A)				\$ 36.76			\$ 46.13	\$ 9.37	25.48%
Wholesale Market Service Charge (WMSC)		\$ 0.0052	1010.65	\$ 5.26	\$ 0.0052	1010.67	\$ 5.26	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)		\$ 0.0013	1010.65	\$ 1.31	\$ 0.0013	1010.67	\$ 1.31	\$ 0.00	0.00%
Special Purpose Charge			1010.65	\$ -		1010.67	\$ -	\$ -	
Standard Supply Service Charge		\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		\$ 0.0070	1010.65	\$ 7.07	\$ 0.0070	1010.67	\$ 7.07	\$ 0.00	0.00%
Energy		\$ 0.0730	1010.65	\$ 73.78	\$ 0.0730	1010.67	\$ 73.78	\$ 0.00	0.00%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 124.43			\$ 133.80	\$ 9.37	7.53%
HST		13%		\$ 16.18	13%		\$ 17.39	\$ 1.22	7.53%
Total Bill (including Sub-total B)				\$ 140.61			\$ 151.20	\$ 10.59	7.53%
Ontario Clean Energy Benefit¹				-\$ 14.06			-\$ 15.12	-\$ 1.06	7.54%
Total Bill (including OCEB)				\$ 126.55			\$ 136.08	\$ 9.53	7.53%
Loss Factor (%)			1.07%			1.07%			

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: Residential

Consumption: 1072 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 18.4600	1	\$ 18.46	\$ 24.1000	1	\$ 24.10	\$ 5.64	30.55%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0102	1072	\$ 10.93	\$ 0.0137	1072	\$ 14.69	\$ 3.75	34.31%
Low Voltage Rate Adder	per kWh	\$ 0.0012	1072	\$ 1.29	\$ 0.0006	1072	\$ 0.64	-\$ 0.64	-50.00%
Volumetric Rate Adder(s)			1072	\$ -		1072	\$ -	\$ -	
Volumetric Rate Rider(s)			1072	\$ -		1072	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kWh	\$ -	1072	\$ -	\$ 0.0015	1072	\$ 1.61	\$ 1.61	
Deferral/Variance Account	per kWh	-\$ 0.0029	1072	-\$ 3.11	-\$ 0.0042	1072	-\$ 4.50	-\$ 1.39	44.83%
Disposition Rate Rider									
Rate Rider -Late Payment Costs	Monthly	\$ 0.0260	1	\$ 0.03			\$ -	-\$ 0.03	-100.00%
Rate Rider - Global Adj.Non-RPP	per kWh	\$ 0.0170		\$ -			\$ -	\$ -	
Stranded Meters - Rate Rider	Monthly			\$ -	\$ 0.7700	1	\$ 0.77	\$ 0.77	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 30.10			\$ 39.29	\$ 9.19	30.52%
RTSR - Network		\$ 0.0057	1083.42	\$ 6.18	\$ 0.0061	1083.44	\$ 6.61	\$ 0.43	7.02%
RTSR - Line and Transformation Connection		\$ 0.0015	1083.42	\$ 1.63	\$ 0.0015	1083.44	\$ 1.63	\$ 0.00	0.00%
Sub-Total B - Delivery (including Sub-Total A)				\$ 37.90			\$ 47.52	\$ 9.62	25.39%
Wholesale Market Service Charge (WMSC)		\$ 0.0052	1083.42	\$ 5.63	\$ 0.0052	1083.44	\$ 5.63	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)		\$ 0.0013	1083.42	\$ 1.41	\$ 0.0013	1083.44	\$ 1.41	\$ 0.00	0.00%
Special Purpose Charge			1083.42	\$ -		1083.44	\$ -	\$ -	
Standard Supply Service Charge		\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		\$ 0.0070	1083.42	\$ 7.58	\$ 0.0070	1083.44	\$ 7.58	\$ 0.00	0.00%
Energy		\$ 0.0730	1083.42	\$ 79.09	\$ 0.0730	1083.44	\$ 79.09	\$ 0.00	0.00%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 131.86			\$ 141.49	\$ 9.62	7.30%
HST		13%		\$ 17.14	13%		\$ 18.39	\$ 1.25	7.30%
Total Bill (including Sub-total B)				\$ 149.01			\$ 159.88	\$ 10.87	7.29%
Ontario Clean Energy Benefit¹				-\$ 14.90			-\$ 15.99	-\$ 1.09	7.32%
Total Bill (including OCEB)				\$ 134.11			\$ 143.89	\$ 9.78	7.29%
Loss Factor (%)				1.07%			1.07%		

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: Residential

Consumption: 1500 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 18.4600	1	\$ 18.46	\$ 24.1000	1	\$ 24.10	\$ 5.64	30.55%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0102	1500	\$ 15.30	\$ 0.0137	1500	\$ 20.55	\$ 5.25	34.31%
Low Voltage Rate Adder	per kWh	\$ 0.0012	1500	\$ 1.80	\$ 0.0006	1500	\$ 0.90	-\$ 0.90	-50.00%
Volumetric Rate Adder(s)			1500	\$ -		1500	\$ -	\$ -	
Volumetric Rate Rider(s)			1500	\$ -		1500	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kWh	\$ -	1500	\$ -	\$ 0.0015	1500	\$ 2.25	\$ 2.25	
Deferral/Variance Account	per kWh	-\$ 0.0029	1500	-\$ 4.35	-\$ 0.0042	1500	-\$ 6.30	-\$ 1.95	44.83%
Disposition Rate Rider									
Rate Rider -Late Payment Costs	Monthly	\$ 0.0260	1	\$ 0.03			\$ -	-\$ 0.03	-100.00%
Rate Rider - Global Adj.Non-RPP	per kWh	\$ 0.0170		\$ -			\$ -	\$ -	
Stranded Meters - Rate Rider	Monthly			\$ -	\$ 0.7700	1	\$ 0.77	\$ 0.77	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 33.74			\$ 44.25	\$ 10.51	31.17%
RTSR - Network		\$ 0.0057	1515.98	\$ 8.64	\$ 0.0061	1516.01	\$ 9.25	\$ 0.61	7.02%
RTSR - Line and Transformation Connection		\$ 0.0015	1515.98	\$ 2.27	\$ 0.0015	1516.01	\$ 2.27	\$ 0.00	0.00%
Sub-Total B - Delivery (including Sub-Total A)				\$ 44.65			\$ 55.77	\$ 11.12	24.91%
Wholesale Market Service Charge (WMSC)		\$ 0.0052	1515.98	\$ 7.88	\$ 0.0052	1516.01	\$ 7.88	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)		\$ 0.0013	1515.98	\$ 1.97	\$ 0.0013	1516.01	\$ 1.97	\$ 0.00	0.00%
Special Purpose Charge			1515.98	\$ -		1516.01	\$ -	\$ -	
Standard Supply Service Charge		\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		\$ 0.0070	1515.98	\$ 10.61	\$ 0.0070	1516.01	\$ 10.61	\$ 0.00	0.00%
Energy		\$ 0.0730	1515.98	\$ 110.67	\$ 0.0730	1516.01	\$ 110.67	\$ 0.00	0.00%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 176.03			\$ 187.16	\$ 11.12	6.32%
HST		13%		\$ 22.88	13%		\$ 24.33	\$ 1.45	6.32%
Total Bill (including Sub-total B)				\$ 198.92			\$ 211.49	\$ 12.57	6.32%
Ontario Clean Energy Benefit¹				-\$ 19.89			-\$ 21.15	-\$ 1.26	6.33%
Total Bill (including OCEB)				\$ 179.03			\$ 190.34	\$ 11.31	6.32%
Loss Factor (%)				1.07%			1.07%		

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: Residential

Consumption: 2000 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 18.4600	1	\$ 18.46	\$ 24.1000	1	\$ 24.10	\$ 5.64	30.55%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0102	2000	\$ 20.40	\$ 0.0137	2000	\$ 27.40	\$ 7.00	34.31%
Low Voltage Rate Adder	per kWh	\$ 0.0012	2000	\$ 2.40	\$ 0.0006	2000	\$ 1.20	-\$ 1.20	-50.00%
Volumetric Rate Adder(s)			2000	\$ -		2000	\$ -	\$ -	
Volumetric Rate Rider(s)			2000	\$ -		2000	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kWh	\$ -	2000	\$ -	\$ 0.0015	2000	\$ 3.00	\$ 3.00	
Deferral/Variance Account	per kWh	-\$ 0.0029	2000	-\$ 5.80	-\$ 0.0042	2000	-\$ 8.40	-\$ 2.60	44.83%
Disposition Rate Rider									
Rate Rider -Late Payment Costs	Monthly	\$ 0.0260	1	\$ 0.03			\$ -	-\$ 0.03	-100.00%
Rate Rider - Global Adj.Non-RPP	per kWh	\$ 0.0170		\$ -			\$ -	\$ -	
Stranded Meters - Rate Rider	Monthly			\$ -	\$ 0.7700	1	\$ 0.77	\$ 0.77	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 37.99			\$ 50.05	\$ 12.06	31.76%
RTSR - Network		\$ 0.0057	2021.31	\$ 11.52	\$ 0.0061	2021.34	\$ 12.33	\$ 0.81	7.02%
RTSR - Line and Transformation Connection		\$ 0.0015	2021.31	\$ 3.03	\$ 0.0015	2021.34	\$ 3.03	\$ 0.00	0.00%
Sub-Total B - Delivery (including Sub-Total A)				\$ 52.54			\$ 65.41	\$ 12.87	24.50%
Wholesale Market Service Charge (WMSC)		\$ 0.0052	2021.31	\$ 10.51	\$ 0.0052	2021.34	\$ 10.51	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)		\$ 0.0013	2021.31	\$ 2.63	\$ 0.0013	2021.34	\$ 2.63	\$ 0.00	0.00%
Special Purpose Charge			2021.31	\$ -		2021.34	\$ -	\$ -	
Standard Supply Service Charge		\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		\$ 0.0070	2021.31	\$ 14.15	\$ 0.0070	2021.34	\$ 14.15	\$ 0.00	0.00%
Energy		\$ 0.0730	2021.31	\$ 147.56	\$ 0.0730	2021.34	\$ 147.56	\$ 0.00	0.00%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 227.63			\$ 240.51	\$ 12.88	5.66%
HST		13%		\$ 29.59	13%		\$ 31.27	\$ 1.67	5.66%
Total Bill (including Sub-total B)				\$ 257.22			\$ 271.77	\$ 14.55	5.66%
Ontario Clean Energy Benefit¹				-\$ 25.72			-\$ 27.18	-\$ 1.46	5.68%
Total Bill (including OCEB)				\$ 231.50			\$ 244.59	\$ 13.09	5.65%
Loss Factor (%)				1.07%			1.07%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: **General Service <50 kW**

Consumption: **1000** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 30.0000	1	\$ 30.00	\$ 35.7300	1	\$ 35.73	\$ 5.73	19.10%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0122	1000	\$ 12.20	\$ 0.0176	1000	\$ 17.60	\$ 5.40	44.26%
Low Voltage Rate Adder	per kWh	\$ 0.0011	1000	\$ 1.10	\$ 0.0006	1000	\$ 0.60	-\$ 0.50	-45.45%
Volumetric Rate Adder(s)			1000	\$ -		1000	\$ -	\$ -	
Volumetric Rate Rider(s)			1000	\$ -		1000	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly		1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kWh		1000	\$ -	\$ -	1000	\$ -	\$ -	
Deferral/Variance Account	per kWh	-\$ 0.0029	1000	-\$ 2.90	-\$ 0.0043	1000	-\$ 4.30	-\$ 1.40	48.28%
Disposition Rate Rider									
Late Payment Penalty Costs	per kWh	\$ 0.5300	1	\$ 0.53			\$ -	-\$ 0.53	-100.00%
Rate Rider - Global Adj.Non-RPP	per kWh	\$ 0.0170		\$ -			\$ -	\$ -	
Stranded Meters - Rate Rider	Monthly			\$ -	\$ 1.4000	1	\$ 1.40	\$ 1.40	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 43.43			\$ 53.01	\$ 9.58	22.06%
RTSR - Network	per kWh	\$ 0.0051	1010.65	\$ 5.15	\$ 0.0054	1010.67	\$ 5.46	\$ 0.30	5.88%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0014	1010.65	\$ 1.41	\$ 0.0014	1010.67	\$ 1.41	\$ 0.00	0.00%
Sub-Total B - Delivery (including Sub-Total A)				\$ 50.00			\$ 59.88	\$ 9.88	19.77%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	1010.65	\$ 5.26	\$ 0.0052	1010.67	\$ 5.26	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	1010.65	\$ 1.31	\$ 0.0013	1010.67	\$ 1.31	\$ 0.00	0.00%
Special Purpose Charge			1010.65	\$ -		1010.67	\$ -	\$ -	
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	1010.65	\$ 7.07	\$ 0.0070	1010.67	\$ 7.07	\$ 0.00	0.00%
Energy	per kWh	\$ 0.0730	1010.65	\$ 73.78	\$ 0.0730	1010.67	\$ 73.78	\$ 0.00	0.00%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 137.67			\$ 147.56	\$ 9.88	7.18%
HST		13%		\$ 17.90	13%		\$ 19.18	\$ 1.29	7.18%
Total Bill (including Sub-total B)				\$ 155.57			\$ 166.74	\$ 11.17	7.18%
Ontario Clean Energy Benefit¹				-\$ 15.56			-\$ 16.67	-\$ 1.11	7.13%
Total Bill (including OCEB)				\$ 140.01			\$ 150.07	\$ 10.06	7.19%
Loss Factor (%)			1.07%			1.07%			

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: **General Service <50 kW**Consumption: **2000** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 30.0000	1	\$ 30.00	\$ 35.7300	1	\$ 35.73	\$ 5.73	19.10%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0122	2000	\$ 24.40	\$ 0.0176	2000	\$ 35.20	\$ 10.80	44.26%
Low Voltage Rate Adder	per kWh	\$ 0.0011	2000	\$ 2.20	\$ 0.0006	2000	\$ 1.20	-\$ 1.00	-45.45%
Volumetric Rate Adder(s)			2000	\$ -		2000	\$ -	\$ -	
Volumetric Rate Rider(s)			2000	\$ -		2000	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly		1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kWh		2000	\$ -	\$ -	2000	\$ -	\$ -	
Deferral/Variance Account	per kWh	-\$ 0.0029	2000	-\$ 5.80	-\$ 0.0043	2000	-\$ 8.60	-\$ 2.80	48.28%
Disposition Rate Rider									
Late Payment Penalty Costs	per kWh	\$ 0.5300	1	\$ 0.53			\$ -	-\$ 0.53	-100.00%
Rate Rider - Global Adj.Non-RPP	per kWh	\$ 0.0170		\$ -			\$ -	\$ -	
Stranded Meters - Rate Rider	Monthly			\$ -	\$ 1.4000	1	\$ 1.40	\$ 1.40	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 53.83			\$ 66.91	\$ 13.08	24.30%
RTSR - Network	per kWh	\$ 0.0051	2021.31	\$ 10.31	\$ 0.0054	2021.34	\$ 10.92	\$ 0.61	5.88%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0014	2021.31	\$ 2.83	\$ 0.0014	2021.34	\$ 2.83	\$ 0.00	0.00%
Sub-Total B - Delivery (including Sub-Total A)				\$ 66.97			\$ 80.66	\$ 13.69	20.44%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	2021.31	\$ 10.51	\$ 0.0052	2021.34	\$ 10.51	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	2021.31	\$ 2.63	\$ 0.0013	2021.34	\$ 2.63	\$ 0.00	0.00%
Special Purpose Charge			2021.31	\$ -		2021.34	\$ -	\$ -	
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	2021.31	\$ 14.15	\$ 0.0070	2021.34	\$ 14.15	\$ 0.00	0.00%
Energy	per kWh	\$ 0.0730	2021.31	\$ 147.56	\$ 0.0730	2021.34	\$ 147.56	\$ 0.00	0.00%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 242.06			\$ 255.75	\$ 13.69	5.66%
HST		13%		\$ 31.47	13%		\$ 33.25	\$ 1.78	5.66%
Total Bill (including Sub-total B)				\$ 273.53			\$ 289.00	\$ 15.47	5.66%
Ontario Clean Energy Benefit¹				-\$ 27.35			-\$ 28.90	-\$ 1.55	5.67%
Total Bill (including OCEB)				\$ 246.18			\$ 260.10	\$ 13.92	5.65%
Loss Factor (%)			1.07%				1.07%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: **General Service <50 kW**Consumption: **2720** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 30.0000	1	\$ 30.00	\$ 35.7300	1	\$ 35.73	\$ 5.73	19.10%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0122	2720	\$ 33.18	\$ 0.0176	2720	\$ 47.87	\$ 14.69	44.26%
Low Voltage Rate Adder	per kWh	\$ 0.0011	2720	\$ 2.99	\$ 0.0006	2720	\$ 1.63	-\$ 1.36	-45.45%
Volumetric Rate Adder(s)			2720	\$ -		2720	\$ -	\$ -	
Volumetric Rate Rider(s)			2720	\$ -		2720	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly		1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kWh		2720	\$ -	\$ -	2720	\$ -	\$ -	
Deferral/Variance Account	per kWh	-\$ 0.0029	2720	-\$ 7.89	-\$ 0.0043	2720	-\$ 11.70	-\$ 3.81	48.28%
Disposition Rate Rider									
Late Payment Penalty Costs	per kWh	\$ 0.5300	1	\$ 0.53			\$ -	-\$ 0.53	-100.00%
Rate Rider - Global Adj.Non-RPP	per kWh	\$ 0.0170		\$ -			\$ -	\$ -	
Stranded Meters - Rate Rider	Monthly			\$ -	\$ 1.4000	1	\$ 1.40	\$ 1.40	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 61.32			\$ 76.92	\$ 15.60	25.44%
RTSR - Network	per kWh	\$ 0.0051	2748.98	\$ 14.02	\$ 0.0054	2749.03	\$ 14.84	\$ 0.82	5.88%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0014	2748.98	\$ 3.85	\$ 0.0014	2749.03	\$ 3.85	\$ 0.00	0.00%
Sub-Total B - Delivery (including Sub-Total A)				\$ 79.19			\$ 95.61	\$ 16.43	20.74%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	2748.98	\$ 14.29	\$ 0.0052	2749.03	\$ 14.29	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	2748.98	\$ 3.57	\$ 0.0013	2749.03	\$ 3.57	\$ 0.00	0.00%
Special Purpose Charge			2748.98	\$ -		2749.03	\$ -	\$ -	
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	2748.98	\$ 19.24	\$ 0.0070	2749.03	\$ 19.24	\$ 0.00	0.00%
Energy	per kWh	\$ 0.0730	2748.98	\$ 200.68	\$ 0.0730	2749.03	\$ 200.68	\$ 0.00	0.00%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 317.22			\$ 333.65	\$ 16.43	5.18%
HST		13%		\$ 41.24	13%		\$ 43.37	\$ 2.14	5.18%
Total Bill (including Sub-total B)				\$ 358.46			\$ 377.03	\$ 18.57	5.18%
Ontario Clean Energy Benefit¹				-\$ 35.85			-\$ 37.70	-\$ 1.85	5.16%
Total Bill (including OCEB)				\$ 322.61			\$ 339.33	\$ 16.72	5.18%
Loss Factor (%)			1.07%				1.07%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: **General Service <50 kW**Consumption: **5000** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 30.0000	1	\$ 30.00	\$ 35.7300	1	\$ 35.73	\$ 5.73	19.10%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0122	5000	\$ 61.00	\$ 0.0176	5000	\$ 88.00	\$ 27.00	44.26%
Low Voltage Rate Adder	per kWh	\$ 0.0011	5000	\$ 5.50	\$ 0.0006	5000	\$ 3.00	-\$ 2.50	-45.45%
Volumetric Rate Adder(s)			5000	\$ -		5000	\$ -	\$ -	
Volumetric Rate Rider(s)			5000	\$ -		5000	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly		1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kWh		5000	\$ -	\$ -	5000	\$ -	\$ -	
Deferral/Variance Account	per kWh	-\$ 0.0029	5000	-\$ 14.50	-\$ 0.0043	5000	-\$ 21.50	-\$ 7.00	48.28%
Disposition Rate Rider									
Late Payment Penalty Costs	per kWh	\$ 0.5300	1	\$ 0.53			\$ -	-\$ 0.53	-100.00%
Rate Rider - Global Adj.Non-RPP	per kWh	\$ 0.0170		\$ -			\$ -	\$ -	
Stranded Meters - Rate Rider	Monthly			\$ -	\$ 1.4000	1	\$ 1.40	\$ 1.40	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 85.03			\$ 108.61	\$ 23.58	27.73%
RTSR - Network	per kWh	\$ 0.0051	5053.27	\$ 25.77	\$ 0.0054	5053.36	\$ 27.29	\$ 1.52	5.88%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0014	5053.27	\$ 7.07	\$ 0.0014	5053.36	\$ 7.07	\$ 0.00	0.00%
Sub-Total B - Delivery (including Sub-Total A)				\$ 117.88			\$ 142.97	\$ 25.10	21.29%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	5053.27	\$ 26.28	\$ 0.0052	5053.36	\$ 26.28	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	5053.27	\$ 6.57	\$ 0.0013	5053.36	\$ 6.57	\$ 0.00	0.00%
Special Purpose Charge			5053.27	\$ -		5053.36	\$ -	\$ -	
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	5053.27	\$ 35.37	\$ 0.0070	5053.36	\$ 35.37	\$ 0.00	0.00%
Energy	per kWh	\$ 0.0730	5053.27	\$ 368.89	\$ 0.0730	5053.36	\$ 368.89	\$ 0.01	0.00%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 555.23			\$ 580.34	\$ 25.10	4.52%
HST		13%		\$ 72.18	13%		\$ 75.44	\$ 3.26	4.52%
Total Bill (including Sub-total B)				\$ 627.41			\$ 655.78	\$ 28.37	4.52%
Ontario Clean Energy Benefit¹				-\$ 62.74			-\$ 65.58	-\$ 2.84	4.53%
Total Bill (including OCEB)				\$ 564.67			\$ 590.20	\$ 25.53	4.52%
Loss Factor (%)			1.07%				1.07%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: General Service <50 kW

Consumption: 10000 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 30.0000	1	\$ 30.00	\$ 35.7300	1	\$ 35.73	\$ 5.73	19.10%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0122	10000	\$ 122.00	\$ 0.0176	10000	\$ 176.00	\$ 54.00	44.26%
Low Voltage Rate Adder	per kWh	\$ 0.0011	10000	\$ 11.00	\$ 0.0006	10000	\$ 6.00	-\$ 5.00	-45.45%
Volumetric Rate Adder(s)			10000	\$ -		10000	\$ -	\$ -	
Volumetric Rate Rider(s)			10000	\$ -		10000	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly		1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kWh		10000	\$ -	\$ -	10000	\$ -	\$ -	
Deferral/Variance Account	per kWh	-\$ 0.0029	10000	-\$ 29.00	-\$ 0.0043	10000	-\$ 43.00	-\$ 14.00	48.28%
Disposition Rate Rider									
Late Payment Penalty Costs	per kWh	\$ 0.5300	1	\$ 0.53			\$ -	-\$ 0.53	-100.00%
Rate Rider - Global Adj.Non-RPP	per kWh	\$ 0.0170		\$ -			\$ -	\$ -	
Stranded Meters - Rate Rider	Monthly			\$ -	\$ 1.4000	1	\$ 1.40	\$ 1.40	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 137.03			\$ 178.11	\$ 41.08	29.98%
RTSR - Network	per kWh	\$ 0.0051	10106.5	\$ 51.54	\$ 0.0054	10106.7	\$ 54.58	\$ 3.03	5.88%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0014	10106.5	\$ 14.15	\$ 0.0014	10106.7	\$ 14.15	\$ 0.00	0.00%
Sub-Total B - Delivery (including Sub-Total A)				\$ 202.72			\$ 246.84	\$ 44.11	21.76%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	10106.5	\$ 52.55	\$ 0.0052	10106.7	\$ 52.55	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	10106.5	\$ 13.14	\$ 0.0013	10106.7	\$ 13.14	\$ 0.00	0.00%
Special Purpose Charge			10106.5	\$ -		10106.7	\$ -	\$ -	
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	10106.5	\$ 70.75	\$ 0.0070	10106.7	\$ 70.75	\$ 0.00	0.00%
Energy	per kWh	\$ 0.0730	10106.5	\$ 737.78	\$ 0.0730	10106.7	\$ 737.79	\$ 0.01	0.00%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 1,077.19			\$ 1,121.32	\$ 44.13	4.10%
HST		13%		\$ 140.03	13%		\$ 145.77	\$ 5.74	4.10%
Total Bill (including Sub-total B)				\$ 1,217.22			\$ 1,267.09	\$ 49.87	4.10%
Ontario Clean Energy Benefit¹				-\$ 121.72			-\$ 126.71	-\$ 4.99	4.10%
Total Bill (including OCEB)				\$ 1,095.50			\$ 1,140.38	\$ 44.88	4.10%
Loss Factor (%)			1.07%				1.07%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: General Service <50 kW

Consumption: 15000 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 30.0000	1	\$ 30.00	\$ 35.7300	1	\$ 35.73	\$ 5.73	19.10%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0122	15000	\$ 183.00	\$ 0.0176	15000	\$ 264.00	\$ 81.00	44.26%
Low Voltage Rate Adder	per kWh	\$ 0.0011	15000	\$ 16.50	\$ 0.0006	15000	\$ 9.00	-\$ 7.50	-45.45%
Volumetric Rate Adder(s)			15000	\$ -		15000	\$ -	\$ -	
Volumetric Rate Rider(s)			15000	\$ -		15000	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly		1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kWh		15000	\$ -	\$ -	15000	\$ -	\$ -	
Deferral/Variance Account	per kWh	-\$ 0.0029	15000	-\$ 43.50	-\$ 0.0043	15000	-\$ 64.50	-\$ 21.00	48.28%
Disposition Rate Rider									
Late Payment Penalty Costs	per kWh	\$ 0.5300	1	\$ 0.53			\$ -	-\$ 0.53	-100.00%
Rate Rider - Global Adj.Non-RPP	per kWh	\$ 0.0170		\$ -			\$ -	\$ -	
Stranded Meters - Rate Rider	Monthly			\$ -	\$ 1.4000	1	\$ 1.40	\$ 1.40	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 189.03			\$ 247.61	\$ 58.58	30.99%
RTSR - Network	per kWh	\$ 0.0051	15159.8	\$ 77.32	\$ 0.0054	15160.1	\$ 81.86	\$ 4.55	5.88%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0014	15159.8	\$ 21.22	\$ 0.0014	15160.1	\$ 21.22	\$ 0.00	0.00%
Sub-Total B - Delivery (including Sub-Total A)				\$ 287.57			\$ 350.70	\$ 63.13	21.95%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	15159.8	\$ 78.83	\$ 0.0052	15160.1	\$ 78.83	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	15159.8	\$ 19.71	\$ 0.0013	15160.1	\$ 19.71	\$ 0.00	0.00%
Special Purpose Charge			15159.8	\$ -		15160.1	\$ -	\$ -	
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	15159.8	\$ 106.12	\$ 0.0070	15160.1	\$ 106.12	\$ 0.00	0.00%
Energy	per kWh	\$ 0.0730	15159.8	\$ 1,106.67	\$ 0.0730	15160.1	\$ 1,106.68	\$ 0.02	0.00%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 1,599.14			\$ 1,662.29	\$ 63.15	3.95%
HST		13%		\$ 207.89	13%		\$ 216.10	\$ 8.21	3.95%
Total Bill (including Sub-total B)				\$ 1,807.03			\$ 1,878.39	\$ 71.36	3.95%
Ontario Clean Energy Benefit¹				-\$ 180.70			-\$ 187.84	-\$ 7.14	3.95%
Total Bill (including OCEB)				\$ 1,626.33			\$ 1,690.55	\$ 64.22	3.95%
Loss Factor (%)			1.07%				1.07%		

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class:

General Service >50kW

Consumption **60** kW 30,000 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 188.7200	1	\$ 188.72	\$ 188.7200	1	\$ 188.72	\$ -	0.00%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 2.6064	60	\$ 156.38	\$ 3.8220	60	\$ 229.32	\$ 72.94	46.64%
Low Voltage Rate Adder	per kW	\$ 0.4424	60	\$ 26.54	\$ 0.2256	60	\$ 13.54	\$ 13.01	-49.01%
Volumetric Rate Adder(s)			60	\$ -		60	\$ -	\$ -	
Volumetric Rate Rider(s)			60	\$ -		60	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly		1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kW		60	\$ -	\$ 0.0369	60	\$ 2.21	\$ 2.21	
Deferral/Variance Account	per kW	-\$ 1.1418	60	-\$ 68.51	-\$ 1.7146	60	-\$ 102.88	-\$ 34.37	50.17%
Disposition Rate Rider									
Late Payment Penalty Costs	Monthly	\$ 3.4000	1	\$ 3.40			\$ -	-\$ 3.40	-100.00%
Rate Rider - Global Adj.Non-RPP	per kW	\$ 6.6959	60	\$ 401.75	\$ 0.4590	60	\$ 27.54	-\$ 374.21	-93.15%
Stranded Meters - Rate Rider	Monthly			\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 710.79			\$ 360.43	-\$ 350.36	-49.29%
RTSR - Network	per kW	\$ 2.0860	60.6392	\$ 126.49	\$ 2.2191	60.6403	\$ 134.57	\$ 8.07	6.38%
RTSR - Line and Transformation Connection	per kW	\$ 0.5269	60.6392	\$ 31.95	\$ 0.5366	60.6403	\$ 32.54	\$ 0.59	1.84%
Sub-Total B - Delivery (including Sub-Total A)				\$ 869.24			\$ 527.54	-\$ 341.70	-39.31%
Wholesale Market Service Charge (WMS)	per kWh	\$ 0.0052	30319.6	\$ 157.66	\$ 0.0052	30320.1	\$ 157.66	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	30319.6	\$ 39.42	\$ 0.0013	30320.1	\$ 39.42	\$ 0.00	0.00%
Special Purpose Charge			30319.6	\$ -		60.6403	\$ -	\$ -	
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	30319.6	\$ 212.24	\$ 0.0070	30320.1	\$ 212.24	\$ 0.00	0.00%
Energy			30319.6	\$ -		30320.1	\$ -	\$ -	
Energy	per kWh	\$ 0.0730	30,319.6	\$ 2,213.33	\$ 0.0730	30,320.1	\$ 2,213.37	\$ 0.04	0.00%
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$3,492.14			\$3,150.48	-\$ 341.65	-9.78%
HST		13%		\$ 453.98	13%		\$ 409.56	-\$ 44.41	-9.78%
Total Bill (including Sub-total B)				\$3,946.11			\$3,560.04	-\$ 386.07	-9.78%
Ontario Clean Energy Benefit								\$ -	
Total Bill (including OCEB)				\$3,946.11			\$3,560.04	-\$ 386.07	-9.78%
Loss Factor (%)			1.07%			1.07%			

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

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GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: General Service >50kW

Consumption: 100 kW 50,000 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 188.7200	1	\$ 188.72	\$ 188.7200	1	\$ 188.72	\$ -	0.00%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ 3.42	\$ 0.92	36.80%
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 2.6064	100	\$ 260.64	\$ 3.8220	100	\$ 382.20	\$ 121.56	46.64%
Low Voltage Rate Adder	per kW	\$ 0.4424	100	\$ 44.24	\$ 0.2256	100	\$ 22.56	\$ 21.68	-49.01%
Volumetric Rate Adder(s)			100	\$ -		100	\$ -	\$ -	
Volumetric Rate Rider(s)			100	\$ -		100	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly		1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kW		100	\$ -	\$ 0.0369	100	\$ 3.69	\$ 3.69	
Deferral/Variance Account	per kW	-\$ 1.1418	100	-\$ 114.18	-\$ 1.7146	100	-\$ 171.46	-\$ 57.28	50.17%
Disposition Rate Rider									
Late Payment Penalty Costs	Monthly	\$ 3.4000	1	\$ 3.40			\$ -	-\$ 3.40	-100.00%
Rate Rider - Global Adj.Non-RPP	per kW	\$ 6.6959	100	\$ 669.59	\$ 0.4590	100	\$ 45.90	-\$ 623.69	-93.15%
Stranded Meters - Rate Rider				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 1,054.91			\$ 477.01	-\$ 577.90	-54.78%
RTSR - Network	per kW	\$ 2.0860	101.065	\$ 210.82	\$ 2.2191	101.067	\$ 224.28	\$ 13.46	6.38%
RTSR - Line and Transformation Connection	per kW	\$ 0.5269	101.065	\$ 53.25	\$ 0.5366	101.067	\$ 54.23	\$ 0.98	1.84%
Sub-Total B - Delivery (including Sub-Total A)				\$ 1,318.98			\$ 755.52	-\$ 563.46	-42.72%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	50532.7	\$ 262.77	\$ 0.0052	50533.6	\$ 262.77	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	50532.7	\$ 65.69	\$ 0.0013	50533.6	\$ 65.69	\$ 0.00	0.00%
Special Purpose Charge			50532.7	\$ -		101.067	\$ -	\$ -	
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	50532.7	\$ 353.73	\$ 0.0070	50533.6	\$ 353.73	\$ 0.01	0.00%
Energy			50532.7	\$ -		50533.6	\$ -	\$ -	
Energy	per kWh	\$ 0.0730	50,532.7	\$ 3,688.89	\$ 0.0730	50,533.6	\$ 3,688.95	\$ 0.06	0.00%
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 5,690.31			\$ 5,126.92	-\$ 563.39	-9.90%
HST		13%		\$ 739.74	13%		\$ 666.50	-\$ 73.24	-9.90%
Total Bill (including Sub-total B)				\$ 6,430.05			\$ 5,793.42	-\$ 636.63	-9.90%
Ontario Clean Energy Benefit¹								\$ -	
Total Bill (including OCEB)				\$ 6,430.05			\$ 5,793.42	-\$ 636.63	-9.90%
Loss Factor (%)			1.07%			1.07%			

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class:

General Service >50kW

		Consumption		116.25	kW	45,589	kWh	Average Consumption			
	Charge Unit	Current Board-Approved			Proposed			Impact			
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	Monthly	\$ 188.7200	1	\$ 188.72	\$ 188.7200	1	\$ 188.72	\$ -	0.00%		
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ 3.42	\$ 0.92	36.80%		
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -			
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -			
Distribution Volumetric Rate	per kW	\$ 2.6064	116.25	\$ 302.99	\$ 3.8220	116.25	\$ 444.31	\$ 141.31	46.64%		
Low Voltage Rate Adder	per kW	\$ 0.4424	116.25	\$ 51.43	\$ 0.2256	116.25	\$ 26.23	-\$ 25.20	-49.01%		
Volumetric Rate Adder(s)			116.25	\$ -		116.25	\$ -	\$ -			
Volumetric Rate Rider(s)			116.25	\$ -		116.25	\$ -	\$ -			
Smart Meter Disposition Rider	Monthly		1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98			
LRAM & SSM Rate Rider	per kW		116.25	\$ -	\$ 0.0369	116.25	\$ 4.29	\$ 4.29			
Deferral/Variance Account	per kW	-\$ 1.1418	116.25	-\$ 132.73	-\$ 1.7146	116.25	-\$ 199.32	-\$ 66.59	50.17%		
Disposition Rate Rider											
Late Payment Penalty Costs	Monthly	\$ 3.4000	1	\$ 3.40			\$ -	-\$ 3.40	-100.00%		
Rate Rider - Global Adj.Non-RPP	per kW	\$ 6.6959	100	\$ 669.59	\$ 0.4590	116.25	\$ 53.36	-\$ 616.23	-92.03%		
Stranded Meters - Rate Rider				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Sub-Total A - Distribution				\$1,085.90			\$ 522.98	-\$ 562.92	-51.84%		
RTSR - Network	per kW	\$ 2.0860	117.489	\$ 245.08	\$ 2.2191	117.491	\$ 260.72	\$ 15.64	6.38%		
RTSR - Line and Transformation Connection	per kW	\$ 0.5269	117.489	\$ 61.90	\$ 0.5366	117.491	\$ 63.05	\$ 1.14	1.84%		
Sub-Total B - Delivery (including Sub-Total A)				\$1,392.88			\$ 846.75	-\$ 546.14	-39.21%		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	46074.7	\$ 239.59	\$ 0.0052	46075.5	\$ 239.59	\$ 0.00	0.00%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	46074.7	\$ 59.90	\$ 0.0013	46075.5	\$ 59.90	\$ 0.00	0.00%		
Special Purpose Charge			46074.7	\$ -		117.491	\$ -	\$ -			
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%		
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	46074.7	\$ 322.52	\$ 0.0070	46075.5	\$ 322.53	\$ 0.01	0.00%		
Energy			46074.7	\$ -		46075.5	\$ -	\$ -			
Energy	per kWh	\$ 0.0730	46,074.7	\$ 3,363.45	\$ 0.0730	46,075.5	\$ 3,363.51	\$ 0.06	0.00%		
				\$ -			\$ -	\$ -			
Total Bill (before Taxes)				\$5,378.60			\$4,832.53	-\$ 546.07	-10.15%		
HST		13%		\$ 699.22	13%		\$ 628.23	-\$ 70.99	-10.15%		
Total Bill (including Sub-total B)				\$6,077.81			\$5,460.76	-\$ 617.05	-10.15%		
Ontario Clean Energy Benefit 1								\$ -			
Total Bill (including OCEB)				\$6,077.81			\$5,460.76	-\$ 617.05	-10.15%		
Loss Factor (%)		1.07%			1.07%						

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: General Service >50kW

Consumption: 150 kW 75,000 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 188.7200	1	\$ 188.72	\$ 188.7200	1	\$ 188.72	\$ -	0.00%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 2.6064	150	\$ 390.96	\$ 3.8220	150	\$ 573.30	\$ 182.34	46.64%
Low Voltage Rate Adder	per kW	\$ 0.4424	150	\$ 66.36	\$ 0.2256	150	\$ 33.84	\$ 32.52	-49.01%
Volumetric Rate Adder(s)			150	\$ -		150	\$ -	\$ -	
Volumetric Rate Rider(s)			150	\$ -		150	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly		1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kW		150	\$ -	\$ 0.0369	150	\$ 5.54	\$ 5.54	
Deferral/Variance Account	per kW	-\$ 1.1418	150	-\$ 171.27	-\$ 1.7146	150	-\$ 257.19	-\$ 85.92	50.17%
Disposition Rate Rider									
Late Payment Penalty Costs	Monthly	\$ 3.4000	1	\$ 3.40			\$ -	-\$ 3.40	-100.00%
Rate Rider - Global Adj.Non-RPP	per kW	\$ 6.6959	150	\$ 1,004.39	\$ 0.4590	150	\$ 68.85	-\$ 935.54	-93.15%
Stranded Meters - Rate Rider				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 1,485.06			\$ 615.04	-\$ 870.02	-58.59%
RTSR - Network	per kW	\$ 2.0860	151.598	\$ 316.23	\$ 2.2191	151.601	\$ 336.42	\$ 20.18	6.38%
RTSR - Line and Transformation Connection	per kW	\$ 0.5269	151.598	\$ 79.88	\$ 0.5366	151.601	\$ 81.35	\$ 1.47	1.84%
Sub-Total B - Delivery (including Sub-Total A)				\$ 1,881.17			\$ 1,032.80	-\$ 848.36	-45.10%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	75799.1	\$ 394.16	\$ 0.0052	75800.3	\$ 394.16	\$ 0.01	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	75799.1	\$ 98.54	\$ 0.0013	75800.3	\$ 98.54	\$ 0.00	0.00%
Special Purpose Charge			75799.1	\$ -		151.601	\$ -	\$ -	
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	75799.1	\$ 530.59	\$ 0.0070	75800.3	\$ 530.60	\$ 0.01	0.00%
Energy			75799.1	\$ -		75800.3	\$ -	\$ -	
Energy	per kWh	\$ 0.0730	75,799.1	\$ 5,533.33	\$ 0.0730	75,800.3	\$ 5,533.42	\$ 0.09	0.00%
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 8,438.03			\$ 7,589.78	-\$ 848.25	-10.05%
HST		13%		\$ 1,096.94	13%		\$ 986.67	-\$ 110.27	-10.05%
Total Bill (including Sub-total B)				\$ 9,534.98			\$ 8,576.45	-\$ 958.53	-10.05%
Ontario Clean Energy Benefit¹								\$ -	
Total Bill (including OCEB)				\$ 9,534.98			\$ 8,576.45	-\$ 958.53	-10.05%
Loss Factor (%)			1.07%			1.07%			

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: General Service >50kW

Consumption: 200 kW 100,000 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 188.7200	1	\$ 188.72	\$ 188.7200	1	\$ 188.72	\$ -	0.00%
Smart Meter Rate Adder	Monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 2.6064	200	\$ 521.28	\$ 3.8220	200	\$ 764.40	\$ 243.12	46.64%
Low Voltage Rate Adder	per kW	\$ 0.4424	200	\$ 88.48	\$ 0.2256	200	\$ 45.12	-\$ 43.36	-49.01%
Volumetric Rate Adder(s)			200	\$ -		200	\$ -	\$ -	
Volumetric Rate Rider(s)			200	\$ -		200	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly		1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
LRAM & SSM Rate Rider	per kW		200	\$ -	\$ 0.0369	200	\$ 7.38	\$ 7.38	
Deferral/Variance Account	per kW	-\$ 1.1418	200	-\$ 228.36	-\$ 1.7146	200	-\$ 342.92	-\$ 114.56	50.17%
Disposition Rate Rider									
Late Payment Penalty Costs	Monthly	\$ 3.4000	1	\$ 3.40			\$ -	-\$ 3.40	-100.00%
Rate Rider - Global Adj.Non-RPP	per kW	\$ 6.6959	200	\$ 1,339.18	\$ 0.4590	200	\$ 91.80	#####	-93.15%
Stranded Meters - Rate Rider				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 1,915.20			\$ 756.48	#####	-60.50%
RTSR - Network	per kW	\$ 2.0860	202.1308	\$ 421.64	\$ 2.2191	202.1342	\$ 448.56	\$ 26.91	6.38%
RTSR - Line and Transformation Connection	per kW	\$ 0.5269	202.1308	\$ 106.50	\$ 0.5366	202.1342	\$ 108.47	\$ 1.96	1.84%
Sub-Total B - Delivery (including Sub-Total A)				\$ 2,443.35			\$ 1,313.50	#####	-46.24%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	101065.4	\$ 525.54	\$ 0.0052	101067.1	\$ 525.55	\$ 0.01	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	101065.4	\$ 131.39	\$ 0.0013	101067.1	\$ 131.39	\$ 0.00	0.00%
Special Purpose Charge			101065.4	\$ -		202.1342	\$ -	\$ -	
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	101065.4	\$ 707.46	\$ 0.0070	101067.1	\$ 707.47	\$ 0.01	0.00%
Energy			101065.4	\$ -		101067.1	\$ -	\$ -	
Energy	per kWh	\$ 0.0730	101,065.4	\$ 7,377.77	\$ 0.0730	101,067.1	\$ 7,377.90	\$ 0.12	0.00%
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$11,185.75			#####	#####	-10.10%
HST		13%		\$ 1,454.15	13%		\$ 1,307.29	-\$ 146.86	-10.10%
Total Bill (including Sub-total B)				\$12,639.90			#####	#####	-10.10%
Ontario Clean Energy Benefit¹								\$ -	
Total Bill (including OCEB)				\$12,639.90			#####	#####	-10.10%
Loss Factor (%)			1.07%			1.07%			

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: **Unmetered Scattered Load**

Consumption **50** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 20.1300	1	\$ 20.13	\$ 20.0100	1	\$ 20.01	-\$ 0.12	-0.60%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0125	50	\$ 0.63	\$ 0.0176	50	\$ 0.88	\$ 0.26	40.80%
Low Voltage Rate Adder	per kWh	\$ 0.0011	50	\$ 0.06	\$ 0.0006	50	\$ 0.03	-\$ 0.03	-45.45%
Volumetric Rate Adder(s)			50	\$ -		50	\$ -	\$ -	
Volumetric Rate Rider(s)			50	\$ -		50	\$ -	\$ -	
Smart Meter Disposition Rider			50	\$ -		50	\$ -	\$ -	
LRAM & SSM Rate Rider			50	\$ -		50	\$ -	\$ -	
Deferral/Variance Account	per kWh	-\$ 0.0029	50	-\$ 0.15	-\$ 0.0044	50	-\$ 0.22	-\$ 0.08	51.72%
Disposition Rate Rider									
Late Payment Penalty Costs	Monthly	\$ 0.0300	1	\$ 0.03			\$ -	-\$ 0.03	-100.00%
Rate Rider - Global Adj.Non-RPP				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 20.70			\$ 20.70	\$ 0.01	0.02%
RTSR - Network	per kWh	\$ 0.0051	50.5327	\$ 0.26	\$ 0.0054	50.5336	\$ 0.27	\$ 0.02	5.88%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0014	50.5327	\$ 0.07	\$ 0.0014	50.5336	\$ 0.07	\$ 0.00	0.00%
Sub-Total B - Delivery (including Sub-Total A)				\$ 21.02			\$ 21.04	\$ 0.02	0.10%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	50.5327	\$ 0.26	\$ 0.0052	50.5336	\$ 0.26	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	50.5327	\$ 0.07	\$ 0.0013	50.5336	\$ 0.07	\$ 0.00	0.00%
Special Purpose Charge			50.5327	\$ -		50.5336	\$ -	\$ -	
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	50.5327	\$ 0.35	\$ 0.0070	50.5336	\$ 0.35	\$ 0.00	0.00%
Energy			50.5327	\$ -		50.5336	\$ -	\$ -	
Energy	per kWh	\$ 0.0730	50.5327	\$ 3.69	\$ 0.0730	50.5336	\$ 3.69	\$ 0.00	0.00%
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 25.64			\$ 25.66	\$ 0.02	0.08%
HST		13%		\$ 3.33	13%		\$ 3.34	\$ 0.00	0.08%
Total Bill (including Sub-total B)				\$ 28.98			\$ 29.00	\$ 0.02	0.07%
Ontario Clean Energy Benefit¹				-\$ 2.90			-\$ 2.90	\$ -	0.00%
Total Bill (including OCEB)				\$ 26.08			\$ 26.10	\$ 0.02	0.08%
Loss Factor (%)				1.07%			1.07%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: **Unmetered Scattered Load**Consumption **101** kWh Average Consumption

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 20.1300	1	\$ 20.13	\$ 20.0100	1	\$ 20.01	-\$ 0.12	-0.60%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0125	101	\$ 1.26	\$ 0.0176	101	\$ 1.78	\$ 0.52	40.80%
Low Voltage Rate Adder	per kWh	\$ 0.0011	101	\$ 0.11	\$ 0.0006	101	\$ 0.06	-\$ 0.05	-45.45%
Volumetric Rate Adder(s)			101	\$ -		101	\$ -	\$ -	
Volumetric Rate Rider(s)			101	\$ -		101	\$ -	\$ -	
Smart Meter Disposition Rider			101	\$ -		101	\$ -	\$ -	
LRAM & SSM Rate Rider			101	\$ -		101	\$ -	\$ -	
Deferral/Variance Account	per kWh	-\$ 0.0029	101	-\$ 0.29	-\$ 0.0044	101	-\$ 0.44	-\$ 0.15	51.72%
Disposition Rate Rider									
Late Payment Penalty Costs	Monthly	\$ 0.0300	1	\$ 0.03			\$ -	-\$ 0.03	-100.00%
Rate Rider - Global Adj.Non-RPP				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 21.24			\$ 21.40	\$ 0.16	0.77%
RTSR - Network	per kWh	\$ 0.0051	102.076	\$ 0.52	\$ 0.0054	102.078	\$ 0.55	\$ 0.03	5.88%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0014	102.076	\$ 0.14	\$ 0.0014	102.078	\$ 0.14	\$ 0.00	0.00%
Sub-Total B - Delivery (including Sub-Total A)				\$ 21.90			\$ 22.10	\$ 0.19	0.88%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	102.076	\$ 0.53	\$ 0.0052	102.078	\$ 0.53	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	102.076	\$ 0.13	\$ 0.0013	102.078	\$ 0.13	\$ 0.00	0.00%
Special Purpose Charge			102.076	\$ -		102.078	\$ -	\$ -	
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	102.076	\$ 0.71	\$ 0.0070	102.078	\$ 0.71	\$ 0.00	0.00%
Energy			102.076	\$ -		102.078	\$ -	\$ -	
Energy	per kWh	\$ 0.0730	102.076	\$ 7.45	\$ 0.0730	102.078	\$ 7.45	\$ 0.00	0.00%
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 30.98			\$ 31.18	\$ 0.19	0.63%
HST		13%		\$ 4.03	13%		\$ 4.05	\$ 0.03	0.63%
Total Bill (including Sub-total B)				\$ 35.01			\$ 35.23	\$ 0.22	0.63%
Ontario Clean Energy Benefit¹				-\$ 3.50			-\$ 3.52	-\$ 0.02	0.57%
Total Bill (including OCEB)				\$ 31.51			\$ 31.71	\$ 0.20	0.63%
Loss Factor (%)			1.07%			1.07%			

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class: **Unmetered Scattered Load**

Consumption **150** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 20.1300	1	\$ 20.13	\$ 20.0100	1	\$ 20.01	-\$ 0.12	-0.60%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0125	150	\$ 1.88	\$ 0.0176	150	\$ 2.64	\$ 0.77	40.80%
Low Voltage Rate Adder	per kWh	\$ 0.0011	150	\$ 0.17	\$ 0.0006	150	\$ 0.09	-\$ 0.08	-45.45%
Volumetric Rate Adder(s)			150	\$ -		150	\$ -	\$ -	
Volumetric Rate Rider(s)			150	\$ -		150	\$ -	\$ -	
Smart Meter Disposition Rider			150	\$ -		150	\$ -	\$ -	
LRAM & SSM Rate Rider			150	\$ -		150	\$ -	\$ -	
Deferral/Variance Account	per kWh	-\$ 0.0029	150	-\$ 0.44	-\$ 0.0044	150	-\$ 0.66	-\$ 0.23	51.72%
Disposition Rate Rider									
Late Payment Penalty Costs	Monthly	\$ 0.0300	1	\$ 0.03			\$ -	-\$ 0.03	-100.00%
Rate Rider - Global Adj.Non-RPP				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 21.77			\$ 22.08	\$ 0.32	1.45%
RTSR - Network	per kWh	\$ 0.0051	151.598	\$ 0.77	\$ 0.0054	151.601	\$ 0.82	\$ 0.05	5.88%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0014	151.598	\$ 0.21	\$ 0.0014	151.601	\$ 0.21	\$ 0.00	0.00%
Sub-Total B - Delivery (including Sub-Total A)				\$ 22.75			\$ 23.11	\$ 0.36	1.58%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	151.598	\$ 0.79	\$ 0.0052	151.601	\$ 0.79	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	151.598	\$ 0.20	\$ 0.0013	151.601	\$ 0.20	\$ 0.00	0.00%
Special Purpose Charge			151.598	\$ -		151.601	\$ -	\$ -	
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	151.598	\$ 1.06	\$ 0.0070	151.601	\$ 1.06	\$ 0.00	0.00%
Energy			151.598	\$ -		151.601	\$ -	\$ -	
Energy	per kWh	\$ 0.0730	151.598	\$ 11.07	\$ 0.0730	151.601	\$ 11.07	\$ 0.00	0.00%
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 36.11			\$ 36.47	\$ 0.36	1.00%
HST		13%		\$ 4.69	13%		\$ 4.74	\$ 0.05	1.00%
Total Bill (including Sub-total B)				\$ 40.81			\$ 41.22	\$ 0.41	1.00%
Ontario Clean Energy Benefit¹				-\$ 4.08			-\$ 4.12	-\$ 0.04	0.98%
Total Bill (including OCEB)				\$ 36.73			\$ 37.10	\$ 0.37	1.01%
Loss Factor (%)			1.07%			1.07%			

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class:

Sentinel Lighting

Consumption

0.15 kW

60 kWh

Charge Unit	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.4100	1	\$ 4.41	\$ 7.8000	1	\$ 7.80	\$ 3.39	76.87%
Smart Meter Rate Adder		1	\$ -		1	\$ -	\$ -	
Service Charge Rate Adder(s)		1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)		1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	\$ 6.6270	0.15	\$ 0.99	\$ 11.6879	0.15	\$ 1.75	\$ 0.76	76.37%
Low Voltage Rate Adder	\$ 0.3492	0.15	\$ 0.05	\$ 0.2261	0.15	\$ 0.03	-\$ 0.02	-35.25%
Volumetric Rate Adder(s)		0.15	\$ -		0.15	\$ -	\$ -	
Volumetric Rate Rider(s)		0.15	\$ -		0.15	\$ -	\$ -	
Smart Meter Disposition Rider		0.15	\$ -		0.15	\$ -	\$ -	
LRAM & SSM Rate Rider		0.15	\$ -		0.15	\$ -	\$ -	
Deferral/Variance Account	per kW	0.15	-\$ 0.18	-\$ 1.7121	0.15	-\$ 0.26	-\$ 0.07	40.04%
Disposition Rate Rider								
Late Payment Penalty Costs	Monthly		\$ -			\$ -	\$ -	
Rate Rider - Global Adj.Non-RPP			\$ -			\$ -	\$ -	
			\$ -			\$ -	\$ -	
			\$ -			\$ -	\$ -	
Sub-Total A - Distribution			\$ 5.27			\$ 9.33	\$ 4.06	76.94%
RTSR - Network	per kW	0.1516	\$ 0.24	\$ 1.6822	0.1516	\$ 0.26	\$ 0.02	6.38%
RTSR - Line and Transformation Connection	per kW	0.1516	\$ 0.06	\$ 0.4236	0.1516	\$ 0.06	\$ 0.00	1.85%
Sub-Total B - Delivery (including Sub-Total A)			\$ 5.58			\$ 9.65	\$ 4.07	73.06%
Wholesale Market Service Charge (WMSC)	per kWh	60.6392	\$ 0.32	\$ 0.0052	60.6403	\$ 0.32	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	60.6392	\$ 0.08	\$ 0.0013	60.6403	\$ 0.08	\$ 0.00	0.00%
Special Purpose Charge		0.1516	\$ -		0.1516	\$ -	\$ -	
Standard Supply Service Charge	Monthly	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	60.6392	\$ 0.42	\$ 0.0070	60.6403	\$ 0.42	\$ 0.00	0.00%
Energy		60.6392	\$ -		60.6403	\$ -	\$ -	
Energy	per kWh	60.6392	\$ 4.43	\$ 0.0730	60.6403	\$ 4.43	\$ 0.00	0.00%
			\$ -			\$ -	\$ -	
Total Bill (before Taxes)			\$ 11.07			\$ 15.14	\$ 4.07	36.80%
HST		13%	\$ 1.44	13%		\$ 1.97	\$ 0.53	36.80%
Total Bill (including Sub-total B)			\$ 12.51			\$ 17.11	\$ 4.60	36.77%
Ontario Clean Energy Benefit ¹			-\$ 1.25			-\$ 1.71	-\$ 0.46	36.80%
Total Bill (including OCEB)			\$ 11.26			\$ 15.40	\$ 4.14	36.77%
Loss Factor (%)			1.07%			1.07%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class:

Sentinel Lighting

Consumption

0.23 kW

94 kWh

Average Consumption

Charge Unit	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.4100	1	\$ 4.41	\$ 7.8000	1	\$ 7.80	\$ 3.39	76.87%
Smart Meter Rate Adder		1	\$ -		1	\$ -	\$ -	
Service Charge Rate Adder(s)		1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)		1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	\$ 6.6270	0.23	\$ 1.52	\$ 11.6879	0.23	\$ 2.69	\$ 1.16	76.37%
Low Voltage Rate Adder	\$ 0.3492	0.23	\$ 0.08	\$ 0.2261	0.23	\$ 0.05	-\$ 0.03	-35.25%
Volumetric Rate Adder(s)		0.23	\$ -		0.23	\$ -	\$ -	
Volumetric Rate Rider(s)		0.23	\$ -		0.23	\$ -	\$ -	
Smart Meter Disposition Rider		0.23	\$ -		0.23	\$ -	\$ -	
LRAM & SSM Rate Rider		0.23	\$ -		0.23	\$ -	\$ -	
Deferral/Variance Account	per kW	0.23	-\$ 0.28	-\$ 1.7121	0.23	-\$ 0.39	-\$ 0.11	40.04%
Disposition Rate Rider								
Late Payment Penalty Costs	Monthly		\$ -			\$ -	\$ -	
Rate Rider - Global Adj.Non-RPP			\$ -			\$ -	\$ -	
			\$ -			\$ -	\$ -	
			\$ -			\$ -	\$ -	
Sub-Total A - Distribution			\$ 5.73			\$ 10.15	\$ 4.41	76.97%
RTSR - Network	per kW	0.23245	\$ 0.37	\$ 1.6822	0.23245	\$ 0.39	\$ 0.02	6.38%
RTSR - Line and Transformation Connection	per kW	0.23245	\$ 0.10	\$ 0.4236	0.23245	\$ 0.10	\$ 0.00	1.85%
Sub-Total B - Delivery (including Sub-Total A)			\$ 6.20			\$ 10.64	\$ 4.44	71.61%
Wholesale Market Service Charge (WMSC)	per kWh	95.0015	\$ 0.49	\$ 0.0052	95.0031	\$ 0.49	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	95.0015	\$ 0.12	\$ 0.0013	95.0031	\$ 0.12	\$ 0.00	0.00%
Special Purpose Charge		0.23245	\$ -		0.23245	\$ -	\$ -	
Standard Supply Service Charge	Monthly	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	95.0015	\$ 0.67	\$ 0.0070	95.0031	\$ 0.67	\$ 0.00	0.00%
Energy		95.0015	\$ -		95.0031	\$ -	\$ -	
Energy	per kWh	95.0015	\$ 6.94	\$ 0.0730	95.0031	\$ 6.94	\$ 0.00	0.00%
			\$ -			\$ -	\$ -	
Total Bill (before Taxes)			\$ 14.67			\$ 19.10	\$ 4.44	30.27%
HST	13%		\$ 1.91	13%		\$ 2.48	\$ 0.58	30.27%
Total Bill (including Sub-total B)			\$ 16.57			\$ 21.59	\$ 5.02	30.30%
Ontario Clean Energy Benefit ¹			-\$ 1.66			-\$ 2.16	-\$ 0.50	30.12%
Total Bill (including OCEB)			\$ 14.91			\$ 19.43	\$ 4.52	30.32%
Loss Factor (%)			1.07%			1.07%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class:

Sentinel Lighting

Consumption

0.5 kW

75 kWh

Charge Unit	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.4100	1	\$ 4.41	\$ 7.8000	1	\$ 7.80	\$ 3.39	76.87%
Smart Meter Rate Adder		1	\$ -		1	\$ -	\$ -	
Service Charge Rate Adder(s)		1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)		1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	\$ 6.6270	0.5	\$ 3.31	\$ 11.6879	0.5	\$ 5.84	\$ 2.53	76.37%
Low Voltage Rate Adder	\$ 0.3492	0.5	\$ 0.17	\$ 0.2261	0.5	\$ 0.11	-\$ 0.06	-35.25%
Volumetric Rate Adder(s)		0.5	\$ -		0.5	\$ -	\$ -	
Volumetric Rate Rider(s)		0.5	\$ -		0.5	\$ -	\$ -	
Smart Meter Disposition Rider		0.5	\$ -		0.5	\$ -	\$ -	
LRAM & SSM Rate Rider		0.5	\$ -		0.5	\$ -	\$ -	
Deferral/Variance Account	per kW	0.5	-\$ 0.61	-\$ 1.7121	0.5	-\$ 0.86	-\$ 0.24	40.04%
Disposition Rate Rider								
Late Payment Penalty Costs	Monthly		\$ -			\$ -	\$ -	
Rate Rider - Global Adj.Non-RPP			\$ -			\$ -	\$ -	
			\$ -			\$ -	\$ -	
			\$ -			\$ -	\$ -	
Sub-Total A - Distribution			\$ 7.29			\$ 12.90	\$ 5.61	77.05%
RTSR - Network	per kW	0.50533	\$ 0.80	\$ 1.6822	0.50534	\$ 0.85	\$ 0.05	6.38%
RTSR - Line and Transformation Connection	per kW	0.50533	\$ 0.21	\$ 0.4236	0.50534	\$ 0.21	\$ 0.00	1.85%
Sub-Total B - Delivery (including Sub-Total A)			\$ 8.30			\$ 13.97	\$ 5.67	68.33%
Wholesale Market Service Charge (WMSC)	per kWh	75.7991	\$ 0.39	\$ 0.0052	75.8003	\$ 0.39	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	75.7991	\$ 0.10	\$ 0.0013	75.8003	\$ 0.10	\$ 0.00	0.00%
Special Purpose Charge		0.50533	\$ -		0.50534	\$ -	\$ -	
Standard Supply Service Charge	Monthly	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	75.7991	\$ 0.53	\$ 0.0070	75.8003	\$ 0.53	\$ 0.00	0.00%
Energy		75.7991	\$ -		75.8003	\$ -	\$ -	
Energy	per kWh	75.7991	\$ 5.53	\$ 0.0730	75.8003	\$ 5.53	\$ 0.00	0.00%
			\$ -			\$ -	\$ -	
Total Bill (before Taxes)			\$ 15.10			\$ 20.77	\$ 5.67	37.54%
HST	13%		\$ 1.96	13%		\$ 2.70	\$ 0.74	37.54%
Total Bill (including Sub-total B)			\$ 17.07			\$ 23.47	\$ 6.40	37.49%
Ontario Clean Energy Benefit ¹			-\$ 1.71			-\$ 2.35	-\$ 0.64	37.43%
Total Bill (including OCEB)			\$ 15.36			\$ 21.12	\$ 5.76	37.50%
Loss Factor (%)			1.07%			1.07%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class:

Sentinel Lighting

Consumption

1

kW

100 kWh

Charge Unit	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.4100	1	\$ 4.41	\$ 7.8000	1	\$ 7.80	\$ 3.39	76.87%
Smart Meter Rate Adder		1	\$ -		1	\$ -	\$ -	
Service Charge Rate Adder(s)		1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)		1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	\$ 6.6270	1	\$ 6.63	\$ 11.6879	1	\$ 11.69	\$ 5.06	76.37%
Low Voltage Rate Adder	\$ 0.3492	1	\$ 0.35	\$ 0.2261	1	\$ 0.23	-\$ 0.12	-35.25%
Volumetric Rate Adder(s)		1	\$ -		1	\$ -	\$ -	
Volumetric Rate Rider(s)		1	\$ -		1	\$ -	\$ -	
Smart Meter Disposition Rider		1	\$ -		1	\$ -	\$ -	
LRAM & SSM Rate Rider		1	\$ -		1	\$ -	\$ -	
Deferral/Variance Account	per kW	1	-\$ 1.2226	-\$ 1.7121	1	-\$ 1.71	-\$ 0.49	40.04%
Disposition Rate Rider								
Late Payment Penalty Costs	Monthly	1	\$ 0.0300			\$ -	-\$ 0.03	-100.00%
Rate Rider - Global Adj.Non-RPP			\$ -			\$ -	\$ -	
			\$ -			\$ -	\$ -	
			\$ -			\$ -	\$ -	
Sub-Total A - Distribution			\$ 10.19			\$ 18.00	\$ 7.81	76.60%
RTSR - Network	per kW	1.01065	\$ 1.60	\$ 1.6822	1.01067	\$ 1.70	\$ 0.10	6.38%
RTSR - Line and Transformation Connection	per kW	1.01065	\$ 0.42	\$ 0.4236	1.01067	\$ 0.43	\$ 0.01	1.85%
Sub-Total B - Delivery (including Sub-Total A)			\$ 12.21			\$ 20.13	\$ 7.92	64.84%
Wholesale Market Service Charge (WMSC)	per kWh	101.065	\$ 0.53	\$ 0.0052	101.067	\$ 0.53	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	101.065	\$ 0.13	\$ 0.0013	101.067	\$ 0.13	\$ 0.00	0.00%
Special Purpose Charge		101.065	\$ -		101.067	\$ -	\$ -	
Standard Supply Service Charge	Monthly	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	101.065	\$ 0.71	\$ 0.0070	101.067	\$ 0.71	\$ 0.00	0.00%
Energy		101.065	\$ -		101.067	\$ -	\$ -	
Energy	per kWh	101.065	\$ 7.38	\$ 0.0730	101.067	\$ 7.38	\$ 0.00	0.00%
			\$ -			\$ -	\$ -	
Total Bill (before Taxes)			\$ 21.20			\$ 29.12	\$ 7.92	37.34%
HST	13%		\$ 2.76	13%		\$ 3.79	\$ 1.03	37.34%
Total Bill (including Sub-total B)			\$ 23.96			\$ 32.91	\$ 8.95	37.35%
Ontario Clean Energy Benefit¹			-\$ 2.40			-\$ 3.29	-\$ 0.89	37.08%
Total Bill (including OCEB)			\$ 21.56			\$ 29.62	\$ 8.06	37.38%
Loss Factor (%)			1.07%			1.07%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class:

Sentinel Lighting

Consumption

1.5 kW

125 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 4.4100	1	\$ 4.41	\$ 7.8000	1	\$ 7.80	\$ 3.39	76.87%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 6.6270	1.5	\$ 9.94	\$ 11.6879	1.5	\$ 17.53	\$ 7.59	76.37%
Low Voltage Rate Adder	per kW	\$ 0.3492	1.5	\$ 0.52	\$ 0.2261	1.5	\$ 0.34	-\$ 0.18	-35.25%
Volumetric Rate Adder(s)			1.5	\$ -		1.5	\$ -	\$ -	
Volumetric Rate Rider(s)			1.5	\$ -		1.5	\$ -	\$ -	
Smart Meter Disposition Rider			1.5	\$ -		1.5	\$ -	\$ -	
LRAM & SSM Rate Rider			1.5	\$ -		1.5	\$ -	\$ -	
Deferral/Variance Account	per kW	-\$ 1.2226	1.5	-\$ 1.83	-\$ 1.7121	1.5	-\$ 2.57	-\$ 0.73	40.04%
Disposition Rate Rider									
Late Payment Penalty Costs	Monthly	\$ 0.0300	1	\$ 0.03			\$ -	-\$ 0.03	-100.00%
Rate Rider - Global Adj.Non-RPP				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 13.07			\$ 23.10	\$ 10.03	76.76%
RTSR - Network	per kW	\$ 1.5813	1.51598	\$ 2.40	\$ 1.6822	1.51601	\$ 2.55	\$ 0.15	6.38%
RTSR - Line and Transformation Connection	per kW	\$ 0.4159	1.51598	\$ 0.63	\$ 0.4236	1.51601	\$ 0.64	\$ 0.01	1.85%
Sub-Total B - Delivery (including Sub-Total A)				\$ 16.10			\$ 26.30	\$ 10.20	63.34%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	126.332	\$ 0.66	\$ 0.0052	126.334	\$ 0.66	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	126.332	\$ 0.16	\$ 0.0013	126.334	\$ 0.16	\$ 0.00	0.00%
Special Purpose Charge			126.332	\$ -		126.334	\$ -	\$ -	
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	126.332	\$ 0.88	\$ 0.0070	126.334	\$ 0.88	\$ 0.00	0.00%
Energy			126.332	\$ -		126.334	\$ -	\$ -	
Energy	per kWh	\$ 0.0730	126.332	\$ 9.22	\$ 0.0730	126.334	\$ 9.22	\$ 0.00	0.00%
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 27.28			\$ 37.47	\$ 10.20	37.39%
HST		13%		\$ 3.55	13%		\$ 4.87	\$ 1.33	37.39%
Total Bill (including Sub-total B)				\$ 30.82			\$ 42.34	\$ 11.52	37.38%
Ontario Clean Energy Benefit ¹				-\$ 3.08			-\$ 4.23	-\$ 1.15	37.34%
Total Bill (including OCEB)				\$ 27.74			\$ 38.11	\$ 10.37	37.38%
Loss Factor (%)				1.07%			1.07%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class:

Street Lighting

Consumption

0.19 kW

72 kWh

Average Consumption per Connection

Charge Unit	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 3.1000	1	\$ 3.10	\$ 5.5000	1	\$ 5.50	\$ 2.40 77.42%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -
Distribution Volumetric Rate	per kW	\$ 14.4120	0.19	\$ 2.74	\$ 11.6979	0.19	\$ 2.22	-\$ 0.52 -18.83%
Low Voltage Rate Adder	per kW	\$ 0.3420	0.19	\$ 0.06	\$ 0.2173	0.19	\$ 0.04	-\$ 0.02 -36.46%
Volumetric Rate Adder(s)			0.19	\$ -		0.19	\$ -	\$ -
Volumetric Rate Rider(s)			0.19	\$ -		0.19	\$ -	\$ -
Smart Meter Disposition Rider			0.19	\$ -		0.19	\$ -	\$ -
LRAM & SSM Rate Rider			0.19	\$ -		0.19	\$ -	\$ -
Deferral/Variance Account	per kW	-\$ 1.1018	0.19	-\$ 0.21	-\$ 1.6526	0.19	-\$ 0.31	-\$ 0.10 49.99%
Disposition Rate Rider								
Late Payment Penalty Costs	Monthly	\$ 0.0300	1	\$ 0.03			\$ -	-\$ 0.03 -100.00%
Rate Rider - Global Adj.Non-RPP							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
Sub-Total A - Distribution			\$ 5.72			\$ 7.45	\$ 1.73	30.15%
RTSR - Network	per kW	\$ 1.5733	0.19202	\$ 0.30	\$ 1.6737	0.19203	\$ 0.32	\$ 0.02 6.38%
RTSR - Line and Transformation Connection	per kW	\$ 0.4074	0.19202	\$ 0.08	\$ 0.4149	0.19203	\$ 0.08	\$ 0.00 1.84%
Sub-Total B - Delivery (including Sub-Total A)			\$ 6.10			\$ 7.85	\$ 1.75	28.61%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	72.7671	\$ 0.38	\$ 0.0052	72.7683	\$ 0.38	\$ 0.00 0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	72.7671	\$ 0.09	\$ 0.0013	72.7683	\$ 0.09	\$ 0.00 0.00%
Special Purpose Charge			72.7671	\$ -		72.7683	\$ -	\$ -
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ - 0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	72.7671	\$ 0.51	\$ 0.0070	72.7683	\$ 0.51	\$ 0.00 0.00%
Energy	per kWh	\$ 0.0730	72.7671	\$ 5.31	\$ 0.0730	72.7683	\$ 5.31	\$ 0.00 0.00%
Energy				\$ -			\$ -	\$ -
				\$ -			\$ -	\$ -
Total Bill (before Taxes)			\$ 12.65			\$ 14.40	\$ 1.75	13.81%
HST		13%	\$ 1.64		13%	\$ 1.87	\$ 0.23	13.81%
Total Bill (including Sub-total B)			\$ 14.29			\$ 16.27	\$ 1.98	13.86%
Ontario Clean Energy Benefit ¹			-\$ 1.43			-\$ 1.63	-\$ 0.20	13.99%
Total Bill (including OCEB)			\$ 12.86			\$ 14.64	\$ 1.78	13.84%
Loss Factor (%)			1.07%			1.07%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V Bill Impacts

Customer Class:

Street Lighting

Consumption 65 kW

24,552 kWh

Monthly Average Consumption

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 3.1000	341	\$ 1,057.10	\$ 5.5000	341	\$ 1,875.50	\$ 818.40	77.42%
Smart Meter Rate Adder			341	\$ -		341	\$ -	\$ -	
Service Charge Rate Adder(s)			341	\$ -		341	\$ -	\$ -	
Service Charge Rate Rider(s)			341	\$ -		341	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 14.4120	65	\$ 936.78	\$ 11.6979	65	\$ 760.36	\$ 176.42	-18.83%
Low Voltage Rate Adder	per kW	\$ 0.3420	65	\$ 22.23	\$ 0.2173	65	\$ 14.12	\$ 8.11	-36.46%
Volumetric Rate Adder(s)			65	\$ -		65	\$ -	\$ -	
Volumetric Rate Rider(s)			65	\$ -		65	\$ -	\$ -	
Smart Meter Disposition Rider			65	\$ -		65	\$ -	\$ -	
LRAM & SSM Rate Rider			65	\$ -		65	\$ -	\$ -	
Deferral/Variance Account	per kW	-\$ 1.1018	65	-\$ 71.62	-\$ 1.6526	65	-\$ 107.42	-\$ 35.80	49.99%
Disposition Rate Rider									
Late Payment Penalty Costs	Monthly	\$ 0.0300	341	\$ 10.23			\$ -	-\$ 10.23	-100.00%
Rate Rider - Global Adj.Non-RPP				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 1,954.72			\$ 2,542.57	\$ 587.85	30.07%
RTSR - Network	per kW	\$ 1.5733	65.6925	\$ 103.35	\$ 1.6737	65.6936	\$ 109.95	\$ 6.60	6.38%
RTSR - Line and Transformation Connection	per kW	\$ 0.4074	65.6925	\$ 26.76	\$ 0.4149	65.6936	\$ 27.26	\$ 0.49	1.84%
Sub-Total B - Delivery (including Sub-Total A)				\$ 2,084.84			\$ 2,679.78	\$ 594.94	28.54%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	24813.6	\$ 129.03	\$ 0.0052	24814	\$ 129.03	\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	24813.6	\$ 32.26	\$ 0.0013	24814	\$ 32.26	\$ 0.00	0.00%
Special Purpose Charge			24813.6	\$ -		24814	\$ -	\$ -	
Standard Supply Service Charge	Monthly	\$ 0.2500	341	\$ 85.25	\$ 0.2500	341	\$ 85.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	24813.6	\$ 173.70	\$ 0.0070	24814	\$ 173.70	\$ 0.00	0.00%
Energy	per kWh	\$ 0.0730	24813.6	\$ 1,811.39	\$ 0.0730	24814	\$ 1,811.42	\$ 0.03	0.00%
Energy				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 4,316.46			\$ 4,911.44	\$ 594.97	13.78%
HST		13%		\$ 561.14	13%		\$ 638.49	\$ 77.35	13.78%
Total Bill (including Sub-total B)				\$ 4,877.60			\$ 5,549.92	\$ 672.32	13.78%
Ontario Clean Energy Benefit				-\$ 487.76			-\$ 554.99	-\$ 67.23	13.78%
Total Bill (including OCEB)				\$ 4,389.84			\$ 4,994.93	\$ 605.09	13.78%
Loss Factor (%)			1.07%				1.07%		

* Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

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GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-W Cost of Service Rate Application Schematic

The Cost of Service Rate Application Schematic is a flowchart appended to Chapter 2 of the Filing Requirements as a guide for the components of an application and how demand and costs interrelate to derive the revenue requirement and then how the revenue requirement is allocated between classes and through fixed/variable splits to derive rates that will be compensatory for the annual revenue requirement, based on the the forecasted demand. There is no form to be filled out; therefore, this Schedule is not required to be filed.

