Halton Hills
HYDRO

Board Secretary
Ontario Energy Board
2300 Yonge St
27th Floor
Toronto, ON M4P 1E4

February 4, 2012

Dear Ms. Walli,

Re: Halton Hills Hydro Inc. Undertaking Responses in proceeding EB-2011-0271

Halton Hills Hydro Inc. ("HHHI") hereby submits its responses to Technical Conference Undertakings to the Ontario Energy Board ("the Board").

Please find attached to this cover letter:

- 2 paper copies of the Technical Conference Undertaking Responses in proceeding EB-2011-0271;
- 1 electronic copy of the Technical Conference Undertaking Responses and requested models in proceeding EB-2011-0271.

A copy of the Technical Conference Undertaking Responses and electronic models have also been filed through the Web Portal and electronic copies forwarded to all intervenors in EB-2011-0271.

In the event of any additional information, questions or concerns, please contact David Smelsky, Chief Financial Officer, at dsmelsky@haltonhillshydro.com or (519) 853-3700 extension 225, or Tracy Rehberg-Rawlingson, Regulatory Affairs Officer, at tracyr@haltonhillshydro.com or (519) 853-3700 extension 257.

Sincerely,

(Original signed)

David J. Smelsky, CMA
Chief Financial Officer
Halton Hills Hydro Inc.

Cc: Arthur Skidmore, President & CEO, HHHI
Richard King, Counsel to HHHI
Intervenors in proceeding EB-2011-0271

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UNDERTAKING NO. JT1.1: To provide response to VECC Technical Conference Question 4(c).

RESPONSE:

c) VECC #38 a) indicates that HHI did not track smart meter costs by customer class. However, VECC #43 sets out meter costs by customer class that are different (on a per customer basis) for Residential and GS<50 customers. Please calculate the capital cost of smart meters by customer class based on the results reported in VECC #43 (corrected as necessary for the responses to the previous question) and, then, update Sheet I7.1 accordingly.

Please see Table JT-1 for the revised Smart Meter Capital Worksheet. Please see Table JT-2 for the revised Revenue to Cost Summary Worksheet.

Table JT-1 : Revised Meter Capital Worksheet (Sheet I7.1)

		Residential			GS<50kW			GS 50-999 kW			GS 1000-4999			Street Light			Sentinel			Unmetered Scattered Load			TOTAL		
		1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Metering Costs (1)	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs (1)	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs (1)	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs (1)	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs (1)	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs (1)	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs (1)	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs (1)	Weighted Average Costs (2)
	Allocation Percentage Weighted Factor			80.67%			9%			9%			1%			0%			0%			0%			100%
	Cost Relative to Residential Average Cost			1.00			1.50			12.39			27.35			-			-			-			1.15
	Total	19085	3303231.8	173.08	1376	357168.32	259.57	176	377500	2144.88636	12	56800	4733.33333	0	0	-	0	0	-	0	0	-	20649	4094700.1	198.3001656
Meter Types	Cost per Meter (Installed)																								
Single Phase 200 Amp - Urban	50		0			0			0			0			0			0			0		0	0	
Single Phase 200 Amp - Rural	150		0			0			0			0			0			0			0		0	0	
Central Meter	250		0			0			0			0			0			0			0		0	0	
Network Meter (Costs to be updated)	225		0			0			0			0			0			0			0		0	0	
Three-phase - No demand	210		0			0			0			0			0			0			0		0	0	
Smart Meters	300		0			0			0			0			0			0			0		0	0	
Demand without IT (usually three-phase)	500		0			0			0			0			0			0			0		0	0	
Demand with IT	2,100		0			0		175	367500		8	16800			0			0			0		183	384300	
Demand with IT and Interval Capability - Secondary	2,300		0			0			0			0			0			0			0		0	0	
Demand with IT and Interval Capability - Primary	10,000		0			0		1	10000		4	40000			0			0			0		5	50000	
Demand with IT and Interval Capability - Special (WMP)	40,000		0			0			0			0			0			0			0		0	0	
Smart Meters	173	19,085	3303231.8			0			0			0			0			0			0		19,085	3303231.8	
Smart Meters	260		0		1376	357168.32			0			0			0			0			0		1,376	357168.32	
LDC Specific 3			0			0			0			0			0			0			0		0	0	

Table JT-2 : Revised Revenue to Cost Summary Worksheet

			1	2	3	4	7	8	9
Rate Base Assets		Total	Residential	GS<50kW	GS 50-999 kW	GS 1000-4999	Street Light	Sentinel	Unmetered Scattered Load
crev	Distribution Revenue at Existing Rates	$9,157,936	$5,548,365	$1,052,818	$1,208,783	$933,477	$367,002	$13,787	$33,704
mi	Miscellaneous Revenue (mi)	$1,253,201	$846,297	$194,558	$120,141	$46,432	$40,162	$3,682	$1,929
		Miscellaneous Revenue Input equals Output							
	Total Revenue at Existing Rates	$10,411,137	$6,394,662	$1,247,376	$1,328,924	$979,909	$407,164	$17,469	$35,633
	Factor required to recover deficiency (1 + D)	1.0611							
	Distribution Revenue at Status Quo Rates	$9,717,028	$5,887,093	$1,117,093	$1,282,579	$990,466	$389,407	$14,628	$35,762
	Miscellaneous Revenue (mi)	$1,253,201	$846,297	$194,558	$120,141	$46,432	$40,162	$3,682	$1,929
	Total Revenue at Status Quo Rates	$10,970,230	$6,733,390	$1,311,651	$1,402,720	$1,036,898	$429,569	$18,311	$37,690
	Expenses								
di	Distribution Costs (di)	$1,723,275	$936,307	$192,268	$327,716	$179,621	$80,002	$3,781	$3,580
cu	Customer Related Costs (cu)	$1,756,501	$1,467,483	$196,971	$74,881	$6,353	$580	$9,193	$1,039
ad	General and Administration (ad)	$2,794,246	$1,905,531	$310,900	$335,726	$157,866	$70,288	$10,042	$3,894
dep	Depreciation and Amortization (dep)	$1,611,829	$968,408	$166,781	$263,937	$142,665	$64,134	$2,993	$2,911
INPUT	PILs (INPUT)	$39,356	$23,045	$4,137	$6,652	$3,565	$1,792	$83	$81
INT	Interest	$1,307,972	$765,895	$137,498	$221,079	$118,472	$59,559	$2,765	$2,704
	Total Expenses	$9,233,179	$6,066,670	$1,008,555	$1,229,992	$608,541	$276,354	$28,858	$14,209
	Direct Allocation	$0	$0	$0	$0	$0	$0	$0	$0
NI	Allocated Net Income (NI)	$1,737,051	$1,017,146	$182,604	$293,604	$157,336	$79,097	$3,672	$3,592
	Revenue Requirement (includes NI)	$10,970,230	$7,083,816	$1,191,159	$1,523,596	$765,877	$355,451	$32,530	$17,801
		Revenue Requirement Input equals Output							
	Rate Base Calculation								
	Net Assets								
dp	Distribution Plant - Gross	$57,878,509	$33,555,363	$6,092,040	$9,738,267	$5,338,306	$2,893,571	$132,248	$128,712
gp	General Plant - Gross	$8,174,087	$4,811,419	$856,192	$1,364,141	$719,947	$387,188	$17,817	$17,384
accum dep	Accumulated Depreciation	($21,728,413)	($12,255,620)	($2,308,124)	($3,720,090)	($2,171,584)	($1,168,571)	($53,001)	($51,422)
co	Capital Contribution	($7,115,892)	($4,315,367)	($729,670)	($1,098,899)	($523,125)	($413,024)	($18,224)	($17,584)
	Total Net Plant	$37,208,291	$21,795,795	$3,910,438	$6,283,419	$3,363,544	$1,699,163	$78,841	$77,091
	Directly Allocated Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0
COP	Cost of Power (COP)	$47,519,742	$20,164,493	$5,207,326	$11,287,944	$10,472,256	$269,510	$36,888	$81,326
	OM&A Expenses	$6,274,021	$4,309,321	$700,139	$738,323	$343,840	$150,869	$23,016	$8,513
	Directly Allocated Expenses	$0	$0	$0	$0	$0	$0	$0	$0
	Subtotal	*$53,793,764*	*$24,473,814*	*$5,907,466*	*$12,026,267*	*$10,816,096*	*$420,379*	*$59,903*	*$89,839*
	Working Capital	$8,069,065	$3,671,072	$886,120	$1,803,940	$1,622,414	$63,057	$8,985	$13,476
	Total Rate Base	$45,277,355	$25,466,867	$4,796,558	$8,087,359	$4,985,958	$1,762,220	$87,826	$90,567
		Rate Base Input equals Output							
	Equity Component of Rate Base	$18,110,942	$10,186,747	$1,918,623	$3,234,944	$1,994,383	$704,888	$35,130	$36,227
	Net Income on Allocated Assets	$1,737,051	$666,720	$303,096	$172,729	$428,357	$153,216	($10,547)	$23,481
	Net Income on Direct Allocation Assets	$0	$0	$0	$0	$0	$0	$0	$0
	Net Income	$1,737,051	$666,720	$303,096	$172,729	$428,357	$153,216	($10,547)	$23,481
	RATIOS ANALYSIS								
	REVENUE TO EXPENSES STATUS QUO%	100.00%	95.05%	110.12%	92.07%	135.39%	120.85%	56.29%	211.73%
	EXISTING REVENUE MINUS ALLOCATED COSTS	($559,093)	($689,154)	$56,217	($194,672)	$214,032	$51,713	($15,061)	$17,832
		Deficiency Input equals Output							
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	$0	($350,426)	$120,492	($120,876)	$271,021	$74,119	($14,219)	$19,889
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.59%	6.54%	15.80%	5.34%	21.48%	21.74%	-30.02%	64.82%

UNDERTAKING NO. JT1.2: To provide response to Board Staff Technical Conference Question 7.

RESPONSE:

Transition to MIFRS

7. Ref: Board Staff Interrogatories #48

In Table OEB-1-22: PP&E Deferral Account Calculations, HHHI is showing the calculations for the PP&E deferral account to be included in 2012 revenue requirement.

a) Please confirm that the balance for PP&E Deferral Account is a credit balance of $1,384,586, which is the cumulative difference between closing net PPE of the CGAAP and MIFRS as shown by HHHI in its calculations for the PP&E deferral account.

b) Please confirm that HHHI is proposing a period of 4 years as the amortization period for the credit balance of $1,384,586 in the PP&E deferral account.

c) Pease confirm that HHHI is proposing to include the PP&E deferral account credit balance of $441,821 in its 2012 revenue requirement per Appendix A of the *Staff Discussion Paper – Transition to IFRS* (http://www.ontarioenergyboard.ca/OEB/_Documents/EB-2008-0408/Discussion_paper_Transition_to_IFRS_20110331.pdf).

d) Please confirm that the 4 year amortization period for the credit balance of $1,384,586 will result in a refund of $441,821 to the customers in 2012 including the return on the rate base.

e) Is there a need to update the 2012 revenue requirement by taking into consideration of the PP&E deferral account credit balance of $441,821.

f) Please confirm that HHHI is proposing to include the credit amount $441,821 for PP&E deferral account in the rates for the 3 more years per Table OEB-1-22: PP&E Deferral Account Calculations.

a) Confirmed.

b) HHHI is not proposing a period of 4 years as the amortization period for the credit balance of $1,384,586.

c) HHHI is proposing to include the PP&E deferral account credit balance of $161,457 based on a 20 year amortization, in its 2012 revenue requirement. The rationale for increasing the amortization period is based on mitigating the ultimate impact on cash flow to the utility.

d) If a 4 year amortization period were used, the credit balance of $1,384,586 would result in a refund of $441,821 to the customers in 2012 including the return on rate base.

e) There is a need to update the 2012 revenue requirement by taking into consideration the PP&E deferral account credit balance of $161,457.

f) HHHI is proposing to include the credit amount $161,457 for PP&E deferral account in the rates for 3 more years as per Table JT-3.

Table JT-3 : Revised PP&E Deferral Account Calculation

PP&E Deferral Accounts on Transition to MIFRS						
	2010	2011	2012	2013	2014	2015
CGAAP						
Opening Net PP&E	28,170,052	27,281,803				
Additions	1,860,433	4,767,523				
Depreciations	(2,748,682)	(2,796,463)				
Closing Net PP&E	**27,281,803**	**29,252,863**	**-**	**-**	**-**	**-**
MIFRS						
Opening Net PP&E	28,170,052	27,281,803				
Additions	1,860,433	4,494,747				
Depreciations	(2,748,682)	(1,139,102)				
Closing Net PP&E	**27,281,803**	**30,637,448**	**-**	**-**	**-**	**-**
Difference in Closing Net PP&E	-	(1,384,586)				
****Adjustment to 2012 Rate Base**						
PP&E Deferral Account Under MIFRS						
Opening Balance		**-**	**(1,384,586)**	**(1,315,356)**	**(1,246,127)**	**(1,176,898)**
Amount added in the Year		(1,384,586)	-			
		(1,384,586)	(1,384,586)	(1,315,356)	(1,246,127)	(1,176,898)
Amortize Amount in Deferral Account over **20 Years**		-	69,229	69,229	69,229	69,229
Closing Balance	**-**	**(1,384,586)**	**(1,315,356)**	**(1,246,127)**	**(1,176,898)**	**(1,107,669)**
Effect on Revenue Requirement of Including Deferral Account Amortization in 2012						
Amortization of deferral Account			(69,229)			
Return on Rate Base -6.66%			(92,227)			
Amount of increase (decrease) in 2012 Revenue Requirement			**(161,457)**			

UNDERTAKING NO. JT1.3: To provide response to Energy Probe Technical Conference Question 1.

RESPONSE:

Energy Probe TCQ #1

Ref: Energy Probe IR #49 &
Exhibit 2, Tab 2, Schedule 1 &
Energy Probe IR #50

a) Please provide updated fixed asset continuity schedules for 2011 and 2012, in both CGAAP and IFRS (Tables 2-10a, 2-10b, 2-11a and 2-12a as shown in Exhibit 2, Tab 2, Schedule 1) that reflect the actual capital expenditures in 2011 (Table EP 2-2 shown in EP IR #49), along with the current capital expenditure forecast for 2012 based on the carryover to 2012 shown in Table EP 2-2 and any other changes Halton Hills is proposing for 2011 and 2012 (such as including the land in rate base as noted in Energy Probe IR #50).

b) Please provide similar schedules as requested in (a) above, but excluding the land for the transformer station and distribution substation.

  a) Please see Tables JT-4 and JT-5 for the 2011 preliminary actual capital expenditure Fixed Asset Continuity Schedules in CGAAP and IFRS format respectively. Please see Tables JT-6 and JT-7 for the 2012 preliminary actual capital expenditure Fixed Asset Continuity Schedules in CGAAP and IFRS format respectively.

  b) Please see Tables JT-8 and JT-9 for the 2011 preliminary actual capital expenditure Fixed Asset Continuity Schedules in CGAAP and IFRS format (excluding land purchases) respectively. Please see Tables JT-10 and JT-11 for the 2012 preliminary actual capital expenditure Fixed Asset Continuity Schedules in CGAAP and IFRS format (excluding land purchases) respectively.

Table JT-4 : 2011 Preliminary Actual Fixed Asset Continuity Schedules in CGAAP

Appendix 2-B
Fixed Asset Continuity Schedule - CGAAP (including land)

Year [1] **2011**

				Cost				Accumulated Depreciation				
CCA Class	**OEB**	**Description**	**Depreciation Rate**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Net Book Value**
N/A	1805	Land		$ 359,609	$ 180,000	$ -	$ 539,609	$ -	$ -	$ -	$ -	$ 539,609
47	1808	Buildings		$ 3,080,205	$ -	$ -	$ 3,080,205	-$ 598,689	-$ 123,208	$ -	-$ 721,897	$ 2,358,309
13	1810	Leasehold Improvements		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1820	Distribution Station Equipment <50 kV		$ 4,223,477	$ 109,697	$ -	$ 4,333,174	-$ 1,053,166	-$ 171,133	$ -	-$ 1,224,299	$ 3,108,875
47	1825	Storage Battery Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures		$ 15,977,374	$ 512,794	$ -	$ 16,490,168	-$ 12,306,771	-$ 649,351	$ -	-$ 12,956,122	$ 3,534,046
47	1835	Overhead Conductors & Devices		$ 5,607,599	$ 584,688	$ -	$ 6,192,287	-$ 357,649	-$ 235,998	$ -	-$ 593,646	$ 5,598,641
47	1840	Underground Conduit		$ 970,085	$ 420,789	$ -	$ 1,390,874	-$ 78,395	-$ 47,219	$ -	-$ 125,614	$ 1,265,259
47	1845	Underground Conductors & Devices		$ 4,675,723	$ 304,465	$ -	$ 4,980,188	-$ 226,091	-$ 193,118	$ -	-$ 419,209	$ 4,560,979
47	1850	Line Transformers		$ 6,961,088	$ 213,753	$ -	$ 7,174,841	-$ 327,424	-$ 282,719	$ -	-$ 610,143	$ 6,564,698
47	1855	Services (Overhead & Underground)		$ 2,556,444	$ -	$ -	$ 2,556,444	-$ 418,500	-$ 102,258	$ -	-$ 520,758	$ 2,035,686
47	1860	Meters		$ 1,048,410	$ -	$ -	$ 1,048,410	-$ 19,920	-$ 41,936	$ -	-$ 61,856	$ 986,554
47	1860	Meters (Smart Meters)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1905	Land		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEC	1906	Land Rights		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1908	Buildings & Fixtures		$ -	$ 124,075	$ -	$ 124,075	$ -	-$ 2,482	$ -	-$ 2,482	$ 121,594
13	1910	Leasehold Improvements		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)		$ -		$ -	$ -	$ -		$ -	$ -	$ -
8	1915	Office Furniture & Equipment (5 years)		$ 351,062	$ 48,044	$ -	$ 399,106	-$ 256,806	-$ 75,017	$ -	-$ 331,823	$ 67,284
10	1920	Computer Equipment - Hardware		$ 1,033,364	$ 22,079	$ -	$ 1,055,443	-$ 967,411	-$ 208,881	$ -	-$ 1,176,292	-$ 120,849
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -		$ -	$ -	$ -		$ -	$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 19/07)		$ -		$ -	$ -	$ -		$ -	$ -	$ -
12	1925	Computer Software		$ 1,062,621	$ 94,436	$ -	$ 1,157,057	-$ 1,032,946	-$ 369,946	$ -	-$ 1,402,892	-$ 245,835
10	1930	Transportation Equipment		$ 2,291,028	$ 228,000	$ -	$ 2,519,028	-$ 1,321,349	-$ 300,629	$ -	-$ 1,621,977	$ 897,051
8	1935	Stores Equipment		$ 53,152	$ 24,659	$ -	$ 77,811	-$ 52,043	-$ 6,548	$ -	-$ 58,591	$ 19,220
8	1940	Tools, Shop & Garage Equipment		$ 558,091	$ -	$ -	$ 558,091	-$ 354,902	-$ 55,809	$ -	-$ 410,711	$ 147,381
8	1945	Measurement & Testing Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1950	Power Operated Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment		$ -	$ 34,816	$ -	$ 34,816	$ -	$ -	$ -	$ -	$ 34,816
8	1955	Communication Equipment (Smart Meters)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
47	1975	Load Management Controls Utility Premises		$ 563,902	$ -	$ -	$ 563,902	-$ 298,141	-$ 56,390	$ -	-$ 354,531	$ 209,371
47	1980	System Supervisor Equipment		$ 833,241	$ 57,086	$ -	$ 890,327	-$ 363,824	-$ 57,452	$ -	-$ 421,277	$ 469,050
47	1985	Miscellaneous Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants		-$ 5,912,892	-$ 123,597	$ -	-$ 6,036,489	$ 1,022,032	$ 238,988	$ -	$ 1,261,020	-$ 4,775,470
	etc.			$ -		$ -	$ -	$ -		$ -	$ -	$ -
				$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
		Total		**$ 46,293,583**	**$ 2,835,783**	**$ -**	**$ 49,129,366**	**-$ 19,011,994**	**-$ 2,741,106**	**$ -**	**-$ 21,753,100**	**$ 27,376,266**
				-$ 0								

10		Transportation
8		Stores Equipment

Less: Fully Allocated Depreciation	
Transportation	-$ 300,629
Stores Equipment	
Net Depreciation	-$ 2,440,477

Table JT-5 : 2011 Preliminary Actual Fixed Asset Continuity Schedules in MIFRS

Appendix 2-B
Fixed Asset Continuity Schedule - MIRFS (including land)

Year [1] 2011

				Cost				Accumulated Depreciation				
CCA Class	OEB	Description	Depreciation Rate	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
N/A	1805	Land		$ 359,609	$ 180,000	$ -	$ 539,609	$ -	$ -	$ -	$ -	$ 539,609
47	1808	Buildings		$ 3,080,205	$ -	$ -	$ 3,080,205	-$ 598,689	-$ 79,825	$ -	-$ 678,514	$ 2,401,691
13	1810	Leasehold Improvements		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1820	Distribution Station Equipment <50 kV		$ 4,223,477	$ 42,438	$ -	$ 4,265,915	-$ 1,053,166	-$ 148,699	$ -	-$ 1,201,865	$ 3,064,050
47	1825	Storage Battery Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures		$ 15,977,374	$ 467,325	$ -	$ 16,444,699	-$ 12,306,557	-$ 257,428	$ -	-$ 12,563,985	$ 3,880,714
47	1835	Overhead Conductors & Devices		$ 5,607,599	$ 540,451	$ -	$ 6,148,050	-$ 357,649	-$ 88,504	$ -	-$ 446,153	$ 5,701,897
47	1840	Underground Conduit		$ 970,085	$ 412,292	$ -	$ 1,382,377	-$ 78,395	-$ 20,042	$ -	-$ 98,438	$ 1,283,939
47	1845	Underground Conductors & Devices		$ 4,675,723	$ 297,574	$ -	$ 4,973,296	-$ 226,091	-$ 81,617	$ -	-$ 307,708	$ 4,665,588
47	1850	Line Transformers		$ 6,961,088	$ 205,299	$ -	$ 7,166,388	-$ 327,424	-$ 121,276	$ -	-$ 448,700	$ 6,717,687
47	1855	Services (Overhead & Underground)		$ 2,556,444	$ -	$ -	$ 2,556,444	-$ 418,500	-$ 60,783	$ -	-$ 479,283	$ 2,077,161
47	1860	Meters		$ 1,048,410	$ -	$ -	$ 1,048,410	-$ 19,920	-$ 28,270	$ -	-$ 48,190	$ 1,000,220
47	1860	Meters (Smart Meters)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1905	Land		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEC	1906	Land Rights		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1908	Buildings & Fixtures		$ -	$ 124,075	$ -	$ 124,075	$ -	$ -	$ -	$ -	$ 124,075
13	1910	Leasehold Improvements		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)		$ -		$ -	$ -	$ -		$ -	$ -	$ -
8	1915	Office Furniture & Equipment (5 years)		$ 351,062	$ 48,044	$ -	$ 399,106	-$ 256,806	-$ 3,205	$ -	-$ 260,011	$ 139,095
10	1920	Computer Equipment - Hardware		$ 1,033,364	$ 22,079	$ -	$ 1,055,443	-$ 967,411	-$ 19,460	$ -	-$ 986,872	$ 68,571
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -		$ -	$ -	$ -		$ -	$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 19/07)		$ -		$ -	$ -	$ -		$ -	$ -	$ -
12	1925	Computer Software		$ 1,062,621	$ 84,175	$ -	$ 1,146,795	-$ 1,032,946	-$ 81,649	$ -	-$ 1,114,595	$ 32,200
10	1930	Transportation Equipment		$ 2,291,028	$ 228,000	$ -	$ 2,519,028	-$ 1,321,349	-$ 160,092	$ -	-$ 1,481,441	$ 1,037,587
8	1935	Stores Equipment		$ 53,152	$ 24,659	$ -	$ 77,811	-$ 52,043	-$ 2,679	$ -	-$ 49,365	$ 28,447
8	1940	Tools, Shop & Garage Equipment		$ 558,091	$ -	$ -	$ 558,091	-$ 354,902	-$ 17,085	$ -	-$ 371,986	$ 186,105
8	1945	Measurement & Testing Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1950	Power Operated Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment		$ -	$ 33,023	$ -	$ 33,023	$ -	$ -	$ -	$ -	$ 33,023
8	1955	Communication Equipment (Smart Meters)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
47	1975	Load Management Controls Utility Premises		$ 563,902	$ -	$ -	$ 563,902	-$ 298,141	-$ 11,969	$ -	-$ 310,110	$ 253,792
47	1980	System Supervisor Equipment		$ 833,241	$ 56,400	$ -	$ 889,642	-$ 363,824	-$ 38,797	$ -	-$ 402,621	$ 487,021
47	1985	Miscellaneous Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants		-$ 5,912,892	-$ 110,598	$ -	-$ 6,023,491	$ 1,022,032	$ 118,289	$ -	$ 1,140,321	-$ 4,883,169
	etc.			$ -		$ -	$ -	$ -		$ -	$ -	$ -
				$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
		Total		**$ 46,293,583**	**$ 2,655,235**	**$ -**	**$ 48,948,818**	**-$ 19,011,780**	**-$ 1,097,734**	**$ -**	**-$ 20,109,514**	**$ 28,839,304**
				-$ 0								

10		Transportation
8		Stores Equipment

Less: Fully Allocated Depreciation	
Transportation	-$ 160,092
Stores Equipment	
Net Depreciation	-$ 937,642

Table JT-6 : 2012 Revised Fixed Asset Continuity Schedules in CGAAP

Appendix 2-B
Fixed Asset Continuity Schedule - CGAAP (including land)

Year [1] **2012**

CCA Class	OEB	Description	Depreciation Rate	Cost: Opening Balance	Cost: Additions	Cost: Disposals	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals	Accumulated Depreciation: Closing Balance	Net Book Value
N/A	1805	Land		$ 539,609	$ 1,000,000		$ 1,539,609	$ -	$ -		$ -	$ 1,539,609
47	1808	Buildings		$ 3,080,205			$ 3,080,205	-$ 721,897	-$ 123,208		-$ 845,105	$ 2,235,100
13	1810	Leasehold Improvements		$ -			$ -	$ -	$ -		$ -	$ -
47	1815	Transformer Station Equipment >50 kV		$ -			$ -	$ -	$ -		$ -	$ -
47	1820	Distribution Station Equipment <50 kV		$ 4,333,174	$ 103,513		$ 4,436,687	-$ 1,224,299	-$ 175,397		-$ 1,399,696	$ 3,036,990
47	1825	Storage Battery Equipment		$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1830	Poles, Towers & Fixtures		$ 16,490,168	$ 4,535,274		$ 21,025,442	-$ 12,956,122	-$ 757,318		-$ 13,713,440	$ 7,312,003
47	1835	Overhead Conductors & Devices		$ 6,192,287	$ 3,274,791		$ 9,467,078	-$ 593,646	-$ 313,187		-$ 906,834	$ 8,560,244
47	1840	Underground Conduit		$ 1,390,874	$ 531,342		$ 1,922,216	-$ 125,614	-$ 66,262		-$ 191,876	$ 1,730,340
47	1845	Underground Conductors & Devices		$ 4,980,188	$ 506,931		$ 5,487,119	-$ 419,209	-$ 209,346		-$ 628,555	$ 4,858,564
47	1850	Line Transformers		$ 7,174,841	$ 528,576		$ 7,703,416	-$ 610,143	-$ 297,565		-$ 907,708	$ 6,795,709
47	1855	Services (Overhead & Underground)		$ 2,556,444	$ -		$ 2,556,444	-$ 520,758	-$ 102,258		-$ 623,016	$ 1,933,429
47	1860	Meters		$ 1,048,410	$ -		$ 1,048,410	-$ 61,856	-$ 41,936		-$ 103,792	$ 944,617
47	1860	Meters (Smart Meters)		$ 3,583,794	$ -		$ 3,583,794	-$ 470,436	-$ 238,920		-$ 709,356	$ 2,874,438
N/A	1905	Land		$ -	$ -		$ -	$ -	$ -		$ -	$ -
CEC	1906	Land Rights		$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1908	Buildings & Fixtures		$ 124,075	$ 10,000		$ 134,075	-$ 2,482	-$ 5,163		-$ 7,645	$ 126,431
13	1910	Leasehold Improvements		$ -	$ -		$ -	$ -	$ -		$ -	$ -
8	1915	Office Furniture & Equipment (10 years)		$ -			$ -	$ -			$ -	$ -
8	1915	Office Furniture & Equipment (5 years)		$ 399,106	$ 300		$ 399,406	-$ 331,823	-$ 79,851		-$ 411,674	-$ 12,268
10	1920	Computer Equipment - Hardware		$ 1,199,041	$ 213,224		$ 1,412,265	-$ 1,319,890	-$ 261,131		-$ 1,581,021	-$ 168,756
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -			$ -	$ -			$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 19/07)		$ -			$ -	$ -			$ -	$ -
12	1925	Computer Software		$ 1,209,541	$ 363,000		$ 1,572,541	-$ 1,455,376	-$ 278,208		-$ 1,733,584	-$ 161,043
10	1930	Transportation Equipment		$ 2,519,028	$ 230,000		$ 2,749,028	-$ 1,621,977	-$ 329,254		-$ 1,951,231	$ 797,797
8	1935	Stores Equipment		$ 77,811	$ -		$ 77,811	-$ 58,591	-$ 7,781		-$ 66,372	$ 11,439
8	1940	Tools, Shop & Garage Equipment		$ 558,091	$ 43,170		$ 601,261	-$ 410,711	-$ 57,968		-$ 468,678	$ 132,583
8	1945	Measurement & Testing Equipment		$ -	$ -		$ -	$ -	$ -		$ -	$ -
8	1950	Power Operated Equipment		$ -	$ -		$ -	$ -	$ -		$ -	$ -
8	1955	Communications Equipment		$ 34,816	$ -		$ 34,816	$ -	$ -		$ -	$ 34,816
8	1955	Communication Equipment (Smart Meters)		$ -	$ -		$ -	$ -	$ -		$ -	$ -
8	1960	Miscellaneous Equipment		$ -	$ -		$ -	$ -			$ -	$ -
47	1975	Load Management Controls Utility Premises		$ 563,902	$ -		$ 563,902	-$ 354,531	-$ 56,390		-$ 410,921	$ 152,981
47	1980	System Supervisor Equipment		$ 890,327	$ 53,252		$ 943,579	-$ 421,277	-$ 61,130		-$ 482,407	$ 461,172
47	1985	Miscellaneous Fixed Assets		$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1995	Contributions & Grants		-$ 6,036,489	-$ 1,562,256		-$ 7,598,745	$ 1,261,020	$ 272,705		$ 1,533,724	-$ 6,065,021
	etc.			$ -			$ -	$ -			$ -	$ -
								$ -			$ -	$ -
		Total		**$ 52,909,242**	**$ 9,831,117**	**$ -**	**$ 62,740,359**	**-$ 22,419,618**	**-$ 3,189,569**	**$ -**	**-$ 25,609,187**	**$ 37,131,172**

10		Transportation
8		Stores Equipment

Less: Fully Allocated Depreciation

Transportation	-$ 329,254
Stores Equipment	
Net Depreciation	-$ 2,860,315

Table JT-7 : 2012 Revised Fixed Asset Continuity Schedules in MIFRS

Appendix 2-B
Fixed Asset Continuity Schedule - MIFRS (including land)

Year [1] **2012**

CCA Class	OEB	Description	Depreciation Rate	Cost: Opening Balance	Cost: Additions	Cost: Disposals	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals	Accumulated Depreciation: Closing Balance	Net Book Value
N/A	1805	Land		$ 539,609	$ 1,000,000		$ 1,539,609	$ -	$ -		$ -	$ 1,539,609
47	1808	Buildings		$ 3,080,205			$ 3,080,205	-$ 678,514	-$ 81,541		-$ 760,055	$ 2,320,151
13	1810	Leasehold Improvements		$ -			$ -	$ -	$ -		$ -	$ -
47	1815	Transformer Station Equipment >50 kV		$ -			$ -	$ -	$ -		$ -	$ -
47	1820	Distribution Station Equipment <50 kV		$ 4,265,915	$ 115,077		$ 4,380,992	-$ 1,201,865	-$ 151,978		-$ 1,353,843	$ 3,027,149
47	1825	Storage Battery Equipment		$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1830	Poles, Towers & Fixtures		$ 16,444,699	$ 4,395,167		$ 20,839,866	-$ 12,563,985	-$ 324,825		-$ 12,888,810	$ 7,951,056
47	1835	Overhead Conductors & Devices		$ 6,148,050	$ 3,124,465		$ 9,272,515	-$ 446,153	-$ 117,131		-$ 563,283	$ 8,709,231
47	1840	Underground Conduit		$ 1,382,377	$ 503,048		$ 1,885,425	-$ 98,438	-$ 28,351		-$ 126,788	$ 1,758,636
47	1845	Underground Conductors & Devices		$ 4,973,296	$ 479,172		$ 5,452,468	-$ 307,708	-$ 88,851		-$ 396,560	$ 5,055,909
47	1850	Line Transformers		$ 7,166,388	$ 514,137		$ 7,680,525	-$ 448,700	-$ 127,980		-$ 576,680	$ 7,103,845
47	1855	Services (Overhead & Underground)		$ 2,556,444	$ -		$ 2,556,444	-$ 479,283	-$ 60,785		-$ 540,068	$ 2,016,376
47	1860	Meters		$ 1,048,410	$ -		$ 1,048,410	-$ 48,190	-$ 28,270		-$ 76,461	$ 971,949
47	1860	Meters (Smart Meters)		$ 3,583,794	$ -		$ 3,583,794	-$ 470,436	-$ 238,920		-$ 709,356	$ 2,874,438
N/A	1905	Land		$ -	$ -		$ -	$ -	$ -		$ -	$ -
CEC	1906	Land Rights		$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1908	Buildings & Fixtures		$ 124,075	$ 10,000		$ 134,075	$ -	$ -		$ -	$ 134,075
13	1910	Leasehold Improvements		$ -	$ -		$ -	$ -	$ -		$ -	$ -
8	1915	Office Furniture & Equipment (10 years)		$ -			$ -	$ -			$ -	$ -
8	1915	Office Furniture & Equipment (5 years)		$ 399,106	$ 300		$ 399,406	-$ 260,011	-$ 18,888		-$ 278,899	$ 120,508
10	1920	Computer Equipment - Hardware		$ 1,199,041	$ 180,000		$ 1,379,041	-$ 1,130,470	-$ 119,744		-$ 1,250,214	$ 128,828
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -			$ -	$ -			$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 19/07)		$ -			$ -	$ -			$ -	$ -
12	1925	Computer Software		$ 1,199,279	$ 363,000		$ 1,562,279	-$ 1,167,079	-$ 155,699		-$ 1,322,778	$ 239,501
10	1930	Transportation Equipment		$ 2,519,028	$ 230,000		$ 2,749,028	-$ 1,481,441	-$ 210,198		-$ 1,691,638	$ 1,057,390
8	1935	Stores Equipment		$ 77,811	$ -		$ 77,811	-$ 49,365	-$ 2,680		-$ 52,045	$ 25,766
8	1940	Tools, Shop & Garage Equipment		$ 558,091	$ 43,170		$ 601,261	-$ 371,986	-$ 52,063		-$ 424,049	$ 177,212
8	1945	Measurement & Testing Equipment		$ -	$ -		$ -	$ -	$ -		$ -	$ -
8	1950	Power Operated Equipment		$ -	$ -		$ -	$ -	$ -		$ -	$ -
8	1955	Communications Equipment		$ 33,023	$ -		$ 33,023	$ -	$ -		$ -	$ 33,023
8	1955	Communication Equipment (Smart Meters)		$ -	$ -		$ -	$ -	$ -		$ -	$ -
8	1960	Miscellaneous Equipment		$ -	$ -		$ -	$ -			$ -	$ -
47	1975	Load Management Controls Utility Premises		$ 563,902	$ -		$ 563,902	-$ 310,110	-$ 12,187		-$ 322,296	$ 241,606
47	1980	System Supervisor Equipment		$ 889,642	$ 52,613		$ 942,255	-$ 402,621	-$ 45,516		-$ 448,137	$ 494,118
47	1985	Miscellaneous Fixed Assets		$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1995	Contributions & Grants		-$ 6,023,491	-$ 1,433,093		-$ 7,456,584	$ 1,140,321	$ 90,659		$ 1,230,981	-$ 6,225,604
	etc.			$ -			$ -	$ -			$ -	$ -
								$ -			$ -	$ -
		Total		**$ 52,728,694**	**$ 9,577,056**	**$ -**	**$ 62,305,751**	**-$ 20,776,032**	**-$ 1,774,948**	**$ -**	**-$ 22,550,979**	**$ 39,754,771**

10		Transportation
8		Stores Equipment

Less: Fully Allocated Depreciation	
Transportation	-$ 210,198
Stores Equipment	
Net Depreciation	-$ 1,564,750

Table JT-8 : 2011 Preliminary Actual Fixed Asset Continuity Schedules in CGAAP (excluding land purchases)

Appendix 2-B
Fixed Asset Continuity Schedule - CGAAP (excluding land)

Year [1] **2011**

				Cost				Accumulated Depreciation				
CCA Class	OEB	Description	Depreciation Rate	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
N/A	1805	Land		$ 359,609		$ -	$ 359,609	$ -	$ -	$ -	$ -	$ 359,609
47	1808	Buildings		$ 3,080,205	$ -	$ -	$ 3,080,205	-$ 598,689	-$ 123,208	$ -	-$ 721,897	$ 2,358,309
13	1810	Leasehold Improvements		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1820	Distribution Station Equipment <50 kV		$ 4,223,477	$ 109,697	$ -	$ 4,333,174	-$ 1,053,166	-$ 171,133	$ -	-$ 1,224,299	$ 3,108,875
47	1825	Storage Battery Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures		$ 15,977,374	$ 512,794	$ -	$ 16,490,168	-$ 12,306,771	-$ 649,351	$ -	-$ 12,956,122	$ 3,534,046
47	1835	Overhead Conductors & Devices		$ 5,607,599	$ 584,688	$ -	$ 6,192,287	-$ 357,649	-$ 235,998	$ -	-$ 593,646	$ 5,598,641
47	1840	Underground Conduit		$ 970,085	$ 420,789	$ -	$ 1,390,874	-$ 78,395	-$ 47,219	$ -	-$ 125,614	$ 1,265,259
47	1845	Underground Conductors & Devices		$ 4,675,723	$ 304,465	$ -	$ 4,980,188	-$ 226,091	-$ 193,118	$ -	-$ 419,209	$ 4,560,979
47	1850	Line Transformers		$ 6,961,088	$ 213,753	$ -	$ 7,174,841	-$ 327,424	-$ 282,719	$ -	-$ 610,143	$ 6,564,698
47	1855	Services (Overhead & Underground)		$ 2,556,444	$ -	$ -	$ 2,556,444	-$ 418,500	-$ 102,258	$ -	-$ 520,758	$ 2,035,686
47	1860	Meters		$ 1,048,410	$ -	$ -	$ 1,048,410	-$ 19,920	-$ 41,936	$ -	-$ 61,856	$ 986,554
47	1860	Meters (Smart Meters)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1905	Land		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEC	1906	Land Rights		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1908	Buildings & Fixtures		$ -	$ 124,075	$ -	$ 124,075	$ -	-$ 2,482	$ -	-$ 2,482	$ 121,594
13	1910	Leasehold Improvements		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)		$ -		$ -	$ -	$ -		$ -	$ -	$ -
8	1915	Office Furniture & Equipment (5 years)		$ 351,062	$ 48,044	$ -	$ 399,106	-$ 256,806	-$ 75,017	$ -	-$ 331,823	$ 67,284
10	1920	Computer Equipment - Hardware		$ 1,033,364	$ 22,079	$ -	$ 1,055,443	-$ 967,411	-$ 208,881	$ -	-$ 1,176,292	-$ 120,849
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -		$ -	$ -	$ -		$ -	$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 19/07)		$ -		$ -	$ -	$ -		$ -	$ -	$ -
12	1925	Computer Software		$ 1,062,621	$ 94,436	$ -	$ 1,157,057	-$ 1,032,946	-$ 369,946	$ -	-$ 1,402,892	-$ 245,835
10	1930	Transportation Equipment		$ 2,291,028	$ 228,000	$ -	$ 2,519,028	-$ 1,321,349	-$ 300,629	$ -	-$ 1,621,977	$ 897,051
8	1935	Stores Equipment		$ 53,152	$ 24,659	$ -	$ 77,811	-$ 52,043	-$ 6,548	$ -	-$ 58,591	$ 19,220
8	1940	Tools, Shop & Garage Equipment		$ 558,091	$ -	$ -	$ 558,091	-$ 354,902	-$ 55,809	$ -	-$ 410,711	$ 147,381
8	1945	Measurement & Testing Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1950	Power Operated Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment		$ -	$ 34,816	$ -	$ 34,816	$ -	$ -	$ -	$ -	$ 34,816
8	1955	Communication Equipment (Smart Meters)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
47	1975	Load Management Controls Utility Premises		$ 563,902	$ -	$ -	$ 563,902	-$ 298,141	-$ 56,390	$ -	-$ 354,531	$ 209,371
47	1980	System Supervisor Equipment		$ 833,241	$ 57,086	$ -	$ 890,327	-$ 363,824	-$ 57,452	$ -	-$ 421,277	$ 469,050
47	1985	Miscellaneous Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants		-$ 5,912,892	-$ 123,597	$ -	-$ 6,036,489	$ 1,022,032	$ 238,988	$ -	$ 1,261,020	-$ 4,775,470
	etc.			$ -		$ -	$ -	$ -		$ -	$ -	$ -
				$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
		Total		**$ 46,293,583**	**$ 2,655,783**	**$ -**	**$ 48,949,366**	**-$ 19,011,994**	**-$ 2,741,106**	**$ -**	**-$ 21,753,100**	**$ 27,196,266**
				-$ 0								

10		Transportation
8		Stores Equipment

Less: Fully Allocated Depreciation	
Transportation	-$ 300,629
Stores Equipment	
Net Depreciation	-$ 2,440,477

Table JT-9 : 2011 Preliminary Actual Fixed Asset Continuity Schedules in MIFRS (excluding land purchases)

Appendix 2-B
Fixed Asset Continuity Schedule - MIRFS (excluding land)

Year [1] **2011**

CCA Class	OEB	Description	Depreciation Rate	Cost: Opening Balance	Cost: Additions	Cost: Disposals	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals	Accumulated Depreciation: Closing Balance	Net Book Value
N/A	1805	Land		$ 359,609	$ -	$ -	$ 359,609	$ -	$ -	$ -	$ -	$ 359,609
47	1808	Buildings		$ 3,080,205	$ -	$ -	$ 3,080,205	-$ 598,689	-$ 79,825	$ -	-$ 678,514	$ 2,401,691
13	1810	Leasehold Improvements		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1820	Distribution Station Equipment <50 kV		$ 4,223,477	$ 42,438	$ -	$ 4,265,915	-$ 1,053,166	-$ 148,699	$ -	-$ 1,201,865	$ 3,064,050
47	1825	Storage Battery Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures		$ 15,977,374	$ 467,325	$ -	$ 16,444,699	-$ 12,306,557	-$ 257,428	$ -	-$ 12,563,985	$ 3,880,714
47	1835	Overhead Conductors & Devices		$ 5,607,599	$ 540,451	$ -	$ 6,148,050	-$ 357,649	-$ 88,504	$ -	-$ 446,153	$ 5,701,897
47	1840	Underground Conduit		$ 970,085	$ 412,292	$ -	$ 1,382,377	-$ 78,395	-$ 20,042	$ -	-$ 98,438	$ 1,283,939
47	1845	Underground Conductors & Devices		$ 4,675,723	$ 297,574	$ -	$ 4,973,296	-$ 226,091	-$ 81,617	$ -	-$ 307,708	$ 4,665,588
47	1850	Line Transformers		$ 6,961,088	$ 205,299	$ -	$ 7,166,388	-$ 327,424	-$ 121,276	$ -	-$ 448,700	$ 6,717,687
47	1855	Services (Overhead & Underground)		$ 2,556,444	$ -	$ -	$ 2,556,444	-$ 418,500	-$ 60,783	$ -	-$ 479,283	$ 2,077,161
47	1860	Meters		$ 1,048,410	$ -	$ -	$ 1,048,410	-$ 19,920	-$ 28,270	$ -	-$ 48,190	$ 1,000,220
47	1860	Meters (Smart Meters)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1905	Land		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEC	1906	Land Rights		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1908	Buildings & Fixtures		$ -	$ 124,075	$ -	$ 124,075	$ -	$ -	$ -	$ -	$ 124,075
13	1910	Leasehold Improvements		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)		$ -		$ -	$ -	$ -		$ -	$ -	$ -
8	1915	Office Furniture & Equipment (5 years)		$ 351,062	$ 48,044	$ -	$ 399,106	-$ 256,806	-$ 3,205	$ -	-$ 260,011	$ 139,095
10	1920	Computer Equipment - Hardware		$ 1,033,364	$ 22,079	$ -	$ 1,055,443	-$ 967,411	-$ 19,460	$ -	-$ 986,872	$ 68,571
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -		$ -	$ -	$ -		$ -	$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 19/07)		$ -		$ -	$ -	$ -		$ -	$ -	$ -
12	1925	Computer Software		$ 1,062,621	$ 84,175	$ -	$ 1,146,795	-$ 1,032,946	-$ 81,649	$ -	-$ 1,114,595	$ 32,200
10	1930	Transportation Equipment		$ 2,291,028	$ 228,000	$ -	$ 2,519,028	-$ 1,321,349	-$ 160,092	$ -	-$ 1,481,441	$ 1,037,587
8	1935	Stores Equipment		$ 53,152	$ 24,659	$ -	$ 77,811	-$ 52,043	$ 2,679	$ -	-$ 49,365	$ 28,447
8	1940	Tools, Shop & Garage Equipment		$ 558,091	$ -	$ -	$ 558,091	-$ 354,902	-$ 17,085	$ -	-$ 371,986	$ 186,105
8	1945	Measurement & Testing Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1950	Power Operated Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment		$ -	$ 33,023	$ -	$ 33,023	$ -	$ -	$ -	$ -	$ 33,023
8	1955	Communication Equipment (Smart Meters)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
47	1975	Load Management Controls Utility Premises		$ 563,902	$ -	$ -	$ 563,902	-$ 298,141	-$ 11,969	$ -	-$ 310,110	$ 253,792
47	1980	System Supervisor Equipment		$ 833,241	$ 56,400	$ -	$ 889,642	-$ 363,824	-$ 38,797	$ -	-$ 402,621	$ 487,021
47	1985	Miscellaneous Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants		-$ 5,912,892	-$ 110,598	$ -	-$ 6,023,491	$ 1,022,032	$ 118,289	$ -	$ 1,140,321	-$ 4,883,169
	etc.			$ -		$ -	$ -	$ -		$ -	$ -	$ -
				$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
		Total		**$ 46,293,583**	**$ 2,475,235**	**$ -**	**$ 48,768,818**	**-$ 19,011,780**	**-$ 1,097,734**	**$ -**	**-$ 20,109,514**	**$ 28,659,304**
				-$ 0								

10		Transportation
8		Stores Equipment

Less: Fully Allocated Depreciation	
Transportation	-$ 160,092
Stores Equipment	
Net Depreciation	-$ 937,642

Table JT-10 : 2012 Revised Fixed Asset Continuity Schedules in CGAAP (excluding land purchases)

Appendix 2-B
Fixed Asset Continuity Schedule - CGAAP (excluding land)

Year [1] **2012**

CCA Class	OEB	Description	Depreciation Rate	Cost: Opening Balance	Cost: Additions	Cost: Disposals	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals	Accumulated Depreciation: Closing Balance	Net Book Value
N/A	1805	Land		$ 539,609			$ 539,609	$ -	$ -		$ -	$ 539,609
47	1808	Buildings		$ 3,080,205			$ 3,080,205	-$ 721,897	-$ 123,208		-$ 845,105	$ 2,235,100
13	1810	Leasehold Improvements		$ -			$ -	$ -	$ -		$ -	$ -
47	1815	Transformer Station Equipment >50 kV		$ -			$ -	$ -	$ -		$ -	$ -
47	1820	Distribution Station Equipment <50 kV		$ 4,333,174	$ 103,513		$ 4,436,687	-$ 1,224,299	-$ 175,397		-$ 1,399,696	$ 3,036,990
47	1825	Storage Battery Equipment		$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1830	Poles, Towers & Fixtures		$ 16,490,168	$ 4,535,274		$ 21,025,442	-$ 12,956,122	-$ 757,318		-$ 13,713,440	$ 7,312,003
47	1835	Overhead Conductors & Devices		$ 6,192,287	$ 3,274,791		$ 9,467,078	-$ 593,646	-$ 313,187		-$ 906,834	$ 8,560,244
47	1840	Underground Conduit		$ 1,390,874	$ 531,342		$ 1,922,216	-$ 125,614	-$ 66,262		-$ 191,876	$ 1,730,340
47	1845	Underground Conductors & Devices		$ 4,980,188	$ 506,931		$ 5,487,119	-$ 419,209	-$ 209,346		-$ 628,555	$ 4,858,564
47	1850	Line Transformers		$ 7,174,841	$ 528,576		$ 7,703,416	-$ 610,143	-$ 297,565		-$ 907,708	$ 6,795,709
47	1855	Services (Overhead & Underground)		$ 2,556,444	$ -		$ 2,556,444	-$ 520,758	-$ 102,258		-$ 623,016	$ 1,933,429
47	1860	Meters		$ 1,048,410	$ -		$ 1,048,410	-$ 61,856	-$ 41,936		-$ 103,792	$ 944,617
47	1860	Meters (Smart Meters)		$ 3,583,794	$ -		$ 3,583,794	-$ 470,436	-$ 238,920		-$ 709,356	$ 2,874,438
N/A	1905	Land		$ -	$ -		$ -	$ -	$ -		$ -	$ -
CEC	1906	Land Rights		$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1908	Buildings & Fixtures		$ 124,075	$ 10,000		$ 134,075	-$ 2,482	-$ 5,163		-$ 7,645	$ 126,431
13	1910	Leasehold Improvements		$ -	$ -		$ -	$ -	$ -		$ -	$ -
8	1915	Office Furniture & Equipment (10 years)		$ -			$ -	$ -			$ -	$ -
8	1915	Office Furniture & Equipment (5 years)		$ 399,106	$ 300		$ 399,406	-$ 331,823	-$ 79,851		-$ 411,674	-$ 12,268
10	1920	Computer Equipment - Hardware		$ 1,199,041	$ 213,224		$ 1,412,265	-$ 1,319,890	-$ 261,131		-$ 1,581,021	-$ 168,756
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -			$ -	$ -			$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 19/07)		$ -			$ -	$ -			$ -	$ -
12	1925	Computer Software		$ 1,209,541	$ 363,000		$ 1,572,541	-$ 1,455,376	-$ 278,208		-$ 1,733,584	-$ 161,043
10	1930	Transportation Equipment		$ 2,519,028	$ 230,000		$ 2,749,028	-$ 1,621,977	-$ 329,254		-$ 1,951,231	$ 797,797
8	1935	Stores Equipment		$ 77,811	$ -		$ 77,811	-$ 58,591	-$ 7,781		-$ 66,372	$ 11,439
8	1940	Tools, Shop & Garage Equipment		$ 558,091	$ 43,170		$ 601,261	-$ 410,711	-$ 57,968		-$ 468,678	$ 132,583
8	1945	Measurement & Testing Equipment		$ -	$ -		$ -	$ -	$ -		$ -	$ -
8	1950	Power Operated Equipment		$ -	$ -		$ -	$ -	$ -		$ -	$ -
8	1955	Communications Equipment		$ 34,816	$ -		$ 34,816	$ -	$ -		$ -	$ 34,816
8	1955	Communication Equipment (Smart Meters)		$ -	$ -		$ -	$ -	$ -		$ -	$ -
8	1960	Miscellaneous Equipment		$ -	$ -		$ -	$ -			$ -	$ -
47	1975	Load Management Controls Utility Premises		$ 563,902	$ -		$ 563,902	-$ 354,531	-$ 56,390		-$ 410,921	$ 152,981
47	1980	System Supervisor Equipment		$ 890,327	$ 53,252		$ 943,579	-$ 421,277	-$ 61,130		-$ 482,407	$ 461,172
47	1985	Miscellaneous Fixed Assets		$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1995	Contributions & Grants		-$ 6,036,489	-$ 1,562,256		-$ 7,598,745	$ 1,261,020	$ 272,705		$ 1,533,724	-$ 6,065,021
	etc.			$ -			$ -	$ -			$ -	$ -
								$ -			$ -	$ -
		Total		**$ 52,909,242**	**$ 8,831,117**	**$ -**	**$ 61,740,359**	**-$ 22,419,618**	**-$ 3,189,569**	**$ -**	**-$ 25,609,187**	**$ 36,131,172**

10		Transportation
8		Stores Equipment

Less: Fully Allocated Depreciation	
Transportation	-$ 329,254
Stores Equipment	
Net Depreciation	-$ 2,860,315

Table JT-11 : 2012 Revised Fixed Asset Continuity Schedules in MIFRS (excluding land purchases)

Appendix 2-B
Fixed Asset Continuity Schedule - MIFRS (excluding land)

Year [1] **2012**

CCA Class	OEB	Description	Depreciation Rate	Cost: Opening Balance	Cost: Additions	Cost: Disposals	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals	Accumulated Depreciation: Closing Balance	Net Book Value
N/A	1805	Land		$ 539,609	$ -		$ 539,609	$ -	$ -		$ -	$ 539,609
47	1808	Buildings		$ 3,080,205			$ 3,080,205	-$ 678,514	-$ 81,541		-$ 760,055	$ 2,320,151
13	1810	Leasehold Improvements		$ -			$ -	$ -	$ -		$ -	$ -
47	1815	Transformer Station Equipment >50 kV		$ -			$ -	$ -	$ -		$ -	$ -
47	1820	Distribution Station Equipment <50 kV		$ 4,265,915	$ 115,077		$ 4,380,992	-$ 1,201,865	-$ 151,978		-$ 1,353,843	$ 3,027,149
47	1825	Storage Battery Equipment		$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1830	Poles, Towers & Fixtures		$ 16,444,699	$ 4,395,167		$ 20,839,866	-$ 12,563,985	-$ 324,825		-$ 12,888,810	$ 7,951,056
47	1835	Overhead Conductors & Devices		$ 6,148,050	$ 3,124,465		$ 9,272,515	-$ 446,153	-$ 117,131		-$ 563,283	$ 8,709,231
47	1840	Underground Conduit		$ 1,382,377	$ 503,048		$ 1,885,425	-$ 98,438	-$ 28,351		-$ 126,788	$ 1,758,636
47	1845	Underground Conductors & Devices		$ 4,973,296	$ 479,172		$ 5,452,468	-$ 307,708	-$ 88,851		-$ 396,560	$ 5,055,909
47	1850	Line Transformers		$ 7,166,388	$ 514,137		$ 7,680,525	-$ 448,700	-$ 127,980		-$ 576,680	$ 7,103,845
47	1855	Services (Overhead & Underground)		$ 2,556,444	$ -		$ 2,556,444	-$ 479,283	-$ 60,785		-$ 540,068	$ 2,016,376
47	1860	Meters		$ 1,048,410	$ -		$ 1,048,410	-$ 48,190	-$ 28,270		-$ 76,461	$ 971,949
47	1860	Meters (Smart Meters)		$ 3,583,794	$ -		$ 3,583,794	-$ 470,436	-$ 238,920		-$ 709,356	$ 2,874,438
N/A	1905	Land		$ -	$ -		$ -	$ -	$ -		$ -	$ -
CEC	1906	Land Rights		$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1908	Buildings & Fixtures		$ 124,075	$ 10,000		$ 134,075	$ -	$ -		$ -	$ 134,075
13	1910	Leasehold Improvements		$ -	$ -		$ -	$ -	$ -		$ -	$ -
8	1915	Office Furniture & Equipment (10 years)		$ -			$ -	$ -			$ -	$ -
8	1915	Office Furniture & Equipment (5 years)		$ 399,106	$ 300		$ 399,406	-$ 260,011	-$ 18,888		-$ 278,899	$ 120,508
10	1920	Computer Equipment - Hardware		$ 1,199,041	$ 180,000		$ 1,379,041	-$ 1,130,470	-$ 119,744		-$ 1,250,214	$ 128,828
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -			$ -	$ -			$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 19/07)		$ -			$ -	$ -			$ -	$ -
12	1925	Computer Software		$ 1,199,279	$ 363,000		$ 1,562,279	-$ 1,167,079	-$ 155,699		-$ 1,322,778	$ 239,501
10	1930	Transportation Equipment		$ 2,519,028	$ 230,000		$ 2,749,028	-$ 1,481,441	-$ 210,198		-$ 1,691,638	$ 1,057,390
8	1935	Stores Equipment		$ 77,811	$ -		$ 77,811	-$ 49,365	-$ 2,680		-$ 52,045	$ 25,766
8	1940	Tools, Shop & Garage Equipment		$ 558,091	$ 43,170		$ 601,261	-$ 371,986	-$ 52,063		-$ 424,049	$ 177,212
8	1945	Measurement & Testing Equipment		$ -	$ -		$ -	$ -	$ -		$ -	$ -
8	1950	Power Operated Equipment		$ -	$ -		$ -	$ -	$ -		$ -	$ -
8	1955	Communications Equipment		$ 33,023	$ -		$ 33,023	$ -	$ -		$ -	$ 33,023
8	1955	Communication Equipment (Smart Meters)		$ -	$ -		$ -	$ -	$ -		$ -	$ -
8	1960	Miscellaneous Equipment		$ -	$ -		$ -	$ -			$ -	$ -
47	1975	Load Management Controls Utility Premises		$ 563,902	$ -		$ 563,902	-$ 310,110	-$ 12,187		-$ 322,296	$ 241,606
47	1980	System Supervisor Equipment		$ 889,642	$ 52,613		$ 942,255	-$ 402,621	-$ 45,516		-$ 448,137	$ 494,118
47	1985	Miscellaneous Fixed Assets		$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1995	Contributions & Grants		-$ 6,023,491	-$ 1,433,093		-$ 7,456,584	$ 1,140,321	$ 90,659		$ 1,230,981	-$ 6,225,604
	etc.			$ -			$ -	$ -			$ -	$ -
								$ -			$ -	$ -
		Total		**$ 52,728,694**	**$ 8,577,056**	**$ -**	**$ 61,305,751**	**-$ 20,776,032**	**-$ 1,774,948**	**$ -**	**-$ 22,550,979**	**$ 38,754,771**

10		Transportation
8		Stores Equipment

Less: Fully Allocated Depreciation	
Transportation	-$ 210,198
Stores Equipment	
Net Depreciation	-$ 1,564,750

UNDERTAKING NO. JT1.4: To provide response to Energy Probe Technical Conference Question 9.

RESPONSE:

Please see Table JT-12 for Revised Tracking Sheet.

Table JT-12 : Revised Tracking Sheet

Reference	Item	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance	Amortization	PILS	OM&A	Service Revenue Requirement	Base Revenue Requirement	Gross Revenue Deficieny
	Original Submission	$3,084,773	6.91%	$44,644,156	$53,119,656	$7,967,948	$ 1,624,165	$131,542	$6,397,261	$ 11,237,701	$ 10,095,456	$ 929,610
Changes from Round 1 Interrogatories:												
EP #10 a)	Update to include land purchase for 2011 and 2012	$3,130,039	6.91%	$45,324,156	$53,119,656	$7,967,948	$ 1,624,165	$140,662	$6,397,261	$ 11,292,087	$ 10,149,842	$ 983,996
	Change	$ 45,266	0.00%	$ 680,000	$ -	$ -	$ -	$ 9,120	$ -	$ 54,386	$ 54,386	$ 54,386
EP #21 b)	Update base on new cost of power on Oct, 2011 RP	$3,134,771	6.91%	$45,392,643	$53,576,234	$8,036,435	$ 1,624,165	$141,596	$6,397,261	$ 11,297,753	$ 10,155,508	$ 989,662
	Change	$ 4,732	0.00%	$ 68,487	$ 456,578	$ 68,487	$ -	$ 934	$ -	$ 5,666	$ 5,666	$ 5,666
EP #39 a)	Correct 2011 UCC Ending Balance	$3,134,771	6.91%	$45,392,643	$53,576,234	$8,036,435	$ 1,624,165	$162,290	$6,397,261	$ 11,318,447	$ 10,176,202	$ 1,010,356
	Change	$ -	0.00%	$ -	$ -	$ -	$ -	$ 20,694	$ -	$ 20,694	$ 20,694	$ 20,694
EP #42 a)	Update based on 2012 Cost of Capital	$3,021,911	6.66%	$45,392,643	$53,576,234	$8,036,435	$ 1,624,165	$152,120	$6,397,261	$ 11,195,417	$ 10,053,172	$ 887,326
	Change	$ (112,860)	-0.25%	$ -	$ -	$ -	$ -	$ (10,170)	$ -	$ (123,030)	$ (123,030)	$ (123,030)
EP #42 b)	Update to include Ontario tax credits	$3,021,911	6.66%	$45,392,643	$53,576,234	$8,036,435	$ 1,624,165	$128,951	$6,397,261	$ 11,172,248	$ 10,030,003	$ 864,157
	Change	$ -	0.00%	$ -	$ -	$ -	$ -	$ (23,169)	$ -	$ (23,169)	$ (23,169)	$ (23,169)
VECC #23 c)	Update to reflect new Low Voltage charge	$3,023,961	6.66%	$45,422,312	$53,774,025	$8,066,104	$ 1,624,165	$129,356	$6,397,261	$ 11,174,703	$ 10,032,458	$ 866,612
	Change	$ 2,050	0.00%	$ 29,669	$ 197,791	$ 29,669	$ -	$ 405	$ -	$ 2,455	$ 2,455	$ 2,455
Changes from Round 2 Interrogatories:												
SEC #25	Update base on new Uniform Transmission Rates	$3,024,176	6.66%	$45,425,539	$53,795,538	$8,069,331	$ 1,624,165	$129,399	$6,397,261	$ 11,174,961	$ 10,032,716	$ 866,870
	Change	$ 215	0.00%	$ 3,227	$ 21,513	$ 3,227	$ -	$ 43	$ -	$ 258	$ 258	$ 258
EP # 68 b)	Removal of MDMR costs	$3,022,828	6.66%	$45,405,289	$53,660,538	$8,049,081	$ 1,624,165	$129,127	$6,262,261	$ 11,038,341	$ 9,896,096	$ 730,250
	Change	$ (1,348)	0.00%	$ (20,250)	$ (135,000)	$ (20,250)	$ -	$ (272)	$ (135,000)	$ (136,620)	$ (136,620)	$ (136,620)
EP # 71 b)	Move computer harware from CCA class 10 to 50	$3,022,828	$ 0	$45,405,289	$53,660,538	$8,049,081	$ 1,624,165	$119,123	$6,262,261	$ 11,028,337	$ 9,886,092	$ 720,246
	Change		0.00%				$ -	$ (10,004)	$ -	$ (10,004)	$ (10,004)	$ (10,004)
EP # 73	Update Cost of Power due to Change in Rural Rate	$3,021,796	$ 0	$45,389,791	$53,557,220	$8,033,583	$ 1,624,165	$119,123	$6,262,053	$ 11,027,097	$ 9,884,852	$ 719,006
	Change	$ (1,032)	0.00%	$ (15,498)	$ (103,318)	$ (15,498)	$ -	$ -	$ (208)	$ (1,240)	$ (1,240)	$ (1,240)
EP # 71 d)	Change in Pils due to reduction in tax rate	$3,021,796	$ 0	$45,389,791	$53,557,220	$8,033,583	$ 1,624,165	$ 65,373	$6,262,053	$ 10,973,347	$ 9,831,102	$ 665,256
	Change	$ -	0.00%				$ -	$ (53,750)	$ -	$ (53,750)	$ (53,750)	$ (53,750)
VECC 13 g)	Update interest income for USoA 4405	$3,021,796	6.66%	$45,389,791	$53,557,220	$8,033,583	$ 1,624,165	$ 65,373	$6,262,053	$ 10,973,347	$ 9,720,146	$ 554,300
	Change	$ -	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (110,956)	$ (110,956)
Changes from Technical Conference:												
VECC TCQ 1	Update Load Forecast	$3,024,041	6.66%	$45,423,508	$53,782,003	$8,067,300	$ 1,624,165	$ 65,825	$6,262,053	$ 10,976,044	$ 9,722,843	$ 556,997
	Change	$ 2,245	0.00%	$ 33,717	$ 224,783	$ 33,717	$ -	$ 452	$ -	$ 2,697	$ 2,697	$ 2,697
VECC TCQ # 4 a)	Reallocate Smart Meter Capital Costs	$3,014,194	6.66%	$45,275,591	$53,782,003	$8,067,300	$ 1,611,830	$ 59,450	$6,262,053	$ 10,947,487	$ 9,694,286	$ 528,440
	Change	$ (9,847)	0.00%	$ (147,917)	$ -	$ -	$ (12,335)	$ (6,375)	$ -	$ (28,557)	$ (28,557)	$ (28,557)
EP TCQ # 9 b)	Reduction due to change in tax rate	$3,014,194	6.66%	$45,275,591	$53,782,003	$8,067,300	$ 1,611,830	$ 43,196	$6,262,053	$ 10,931,233	$ 9,678,032	$ 512,186
	Change	$ -	0.00%	$ -	$ -	$ -	$ -	$ (16,254)	$ -	$ (16,254)	$ (16,254)	$ (16,254)
EP TCQ # 1 b)	Move Solar Panel from CCA class 43.2 to 49	$3,014,194	6.66%	$45,275,591	$53,782,003	$8,067,300	$ 1,611,830	$ 39,344	$6,262,053	$ 10,927,381	$ 9,674,180	$ 508,334
	Change	$ -	0.00%	$ -	$ -	$ -	$ -	$ (3,852)	$ -	$ (3,852)	$ (3,852)	$ (3,852)
OEB TCQ # 3 a)	Add OM&A for Solar Panels	$3,014,311	6.66%	$45,277,355	$53,793,763	$8,069,064	$ 1,611,830	$ 39,356	$6,273,813	$ 10,939,270	$ 9,686,069	$ 520,223
	Change	$ 117	0.00%	$ 1,764	$ 11,760	$ 1,764	$ -	$ 12	$ 11,760	$ 11,889	$ 11,889	$ 11,889
	Adjustment to reconcile to RRWF	$3,014,023	6.66%	$45,277,355	$53,793,763	$8,069,064	$ 1,611,830	$ 39,356	$6,274,021	$ 10,939,230	$ 9,686,029	$ 525,148
	Change	$ (288)	0.00%	$ -	$ -	$ -	$ -	$ -	$ 208	$ (40)	$ (40)	$ 4,925
	Proposed @ February 4, 2012	**$3,014,023**	**6.66%**	**$45,277,355**	**$53,793,763**	**$8,069,064**	**$ 1,611,830**	**$ 39,356**	**$6,274,021**	**$ 10,939,230**	**$ 9,686,029**	**$ 525,148**
	Total Change	**(70,750)**	**-0.25%**	**633,199**	**674,107**	**101,116**	**(12,335)**	**(92,186)**	**(123,240)**	**(298,471)**	**(409,427)**	**(404,462)**
	OEB RRFW	**$3,014,023**		**$45,277,355**	**$53,793,764**	**$8,069,065**	**$ 1,611,829**	**$ 39,356**	**$6,274,021**	**$ 10,939,230**	**$ 9,686,029**	**$ 525,148**
	Difference	$ (0)	$ (0)	$ -	$ 1	$ 1	$ (1)	$ (0)	$ 0	$ -	$ (0)	$ (0)

UNDERTAKING NO. JT1.5: To show calculations and any corrections used to arrive at PILS reduction for computer hardware, re Energy Probe IR No. 71(b)

RESPONSE:

Please see Table JT-13 for the calculation to arrive at the PILs reduction for computer hardware.

Table JT-13 : Calculation - Pils Reductions for Computer Hardware

Class	Class Description	UCC Bridge Year Opening Balance	Additions	Dispositions	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	CCA
50	Computer Equipment	28,275	180,000	-	208,275	90,000	118,275	55%	65,051
10	Computer Hardware		180,000	-	180,000	90,000	90,000	30%	27,000
	Change								38,051
	Tax @ 26.25%								**9,988**

UNDERTAKING NO. JT1.6: To provide live spreadsheet for Energy Probe Technical Conference Question No. 10.

RESPONSE:

An electronic version of the Weather Normalized Regression Model, including all changes and revisions, has been sent to Board Secretary and Intervenors in EB-2011-0271 by e-mail and uploaded on RESS.

UNDERTAKING NO. JT1.7: To provide forecast of billing quotes for CDM.

RESPONSE:

Please see Table JT-14 for the weather normalized load forecast with CDM impact for 2012.

Table JT-14 : Revised Weather Normalized Load Forecast with CDM Impact for 2012

	2012 Weather Normal with CDM Impact	2012 Weather Normal without CDM Impact	Change
Actual kWh Purchases			
Predicted kWh Purchases	520,822,659	525,318,659	(4,496,000)
% Difference			
Billed kWh	489,969,023	494,198,679	(4,229,656)
By Class			
Residential			
Customers	19,530	19,530	-
kWh	207,913,097	210,310,095	(2,396,997)
GS<50			
Customers	1,694	1,694	-
kWh	53,691,970	54,310,977	(619,006)
GS>50 to 999			
Customers	176	176	-
kWh	116,388,314	117,378,344	(990,030)
kW	325,642	328,412	(2,770)
GS> 1000 to 4999			
Customers	13	13	-
kWh	107,977,878	108,201,501	(223,623)
kW	293,326	293,934	(607)
Sentinels			
Connections	175	175	-
kWh	380,342	380,342	-
kW	810	810	-
Streetlights			
Connections	4,474	4,474	-
kWh	2,778,881	2,778,881	-
kW	7,820	7,820	-
USL			
Connections	175	175	-
kWh	838,540	838,540	-
Total of Above			
Customer/Connections	26,236	26,236	-
kWh	489,969,023	494,198,679	(4,229,656)
kW from applicable classes	627,597	630,975	(3,377)

UNDERTAKING NO. JT1.8: To recheck formulas in table VECC 2-5.

RESPONSE:

HHHI confirms an incorrect formula in the Table below. The corrected amount is highlighted in blue. Please note that the totals are still correct and only the highlighted cells have changed.

	2008			2009			2010			2011
	audited	Residential	GS<50	audited	Residential	GS<50	audited	Residential	GS<50	forecast
Total Number of Smart Meter Installations	-			12,106	12,010	96	8,288	7,075	1,213	67
Amount of Funding Adder/metered customer/month	$ 0.28			$ 1.00			$ 1.00			$ 1.50
Recovery amount through Smart Meter Funding Adder	$ (28,164)	$ (25,911)	$ (2,253)	$ (188,873)	$ (173,763)	$ (15,110)	$ (249,355)	$ (229,407)	$ (19,948)	$ (331,167)
Capital Costs										
Procurement & Installation of the components of the AMI system	$ 15,892	$ 14,693	$ 1,199	$ 1,746,463	$ 1,580,978	$ 165,484	$ 1,898,125	$ 1,707,645	$ 190,480	
Customer Information System		$ -	$ -	$ 16,272	$ 15,044	$ 1,228	$ 6,171	$ 5,705	$ 466	
Incremental Operating & Maintenance Activities		$ -	$ -		$ -	$ -		$ -	$ -	
Changes to Ancillary systems	$ 82,406	$ 76,186	$ 6,219	$ 1,600	$ 1,479	$ 121	$ 1,944	$ 1,797	$ 147	
Total Capital Costs per year	$ 98,298	$ 90,879	$ 7,419	$ 1,764,335	$ 1,597,502	$ 166,833	$ 1,906,241	$ 1,715,148	$ 191,093	$ 11,000
Total Accumulated Capital Costs	$ 98,298			$ 1,862,633			$ 3,768,873			$ 3,779,873
Capital Cost per Smart Meter Installed										**$ 184.74**
OM&A Costs										
Procurement & Installation of the components of the AMI system										
Customer Information System										
Incremental Operating & Maintenance Activities	$ 73,622	$ 68,065	$ 5,556	$ 438,682	$ 405,574	$ 33,109	$ 286,700	$ 265,061	$ 21,638	
Changes to Ancillary systems										
Total Capital Costs per year	$ 73,622	$ 68,065	$ 5,556	$ 438,682	$ 405,574	$ 33,109	$ 286,700	$ 265,061	$ 21,638	
Total Accumulated Capital Costs	$ 73,622			$ 512,304			$ 799,004			$ 799,004
Capital Cost per Smart Meter Installed										**$ 39.05**

UNDERTAKING NO. JT1.9: To file final version of the smart meter model with Board Staff changes and revisions that are responded to in question Board Staff Technical Conference Question No. 1.

RESPONSE:

An electronic version of the Smart Meter Model, including all changes and revisions, has been sent to Board Secretary and Intervenors in EB-2011-0271 by e-mail and uploaded on RESS.

UNDERTAKING NO. JT1.10: To provide full year 2011 OM&A CGAAP for School Energy Coalition.

RESPONSE:

Please see Table JT-15 for the 2011 preliminary full year OM&A in CGAAP format.

Table JT-15 : 2011 Preliminary year end OM&A in CGAAP Format

2011 OM&A - CGAAP	
Distribution Expenses - Operation	536,089
Distribution Expenses - Maintenance	360,051
Billing and Collecting	1,197,615
Community Relations	-
Administrative and General Expenses	2,456,346
Taxes Other than Income Taxes	102,500
Less: Capital Taxes within 6105	
Total	**4,652,601**
Less: Taxes Other than Income Taxes	102,500
Add: Charitable Donations	30,000
Total Per Table EP 1 -32 (EP# 35)	**4,580,101**