

February 29, 2012

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

Dear Ms. Walli,

**Re: Guelph Hydro Electric Systems Inc. 2012 Cost of Service Rate
Application (EB-2011-0123 Draft Rate Order)**

Please find accompanying this letter a copy of Guelph Hydro Electric Systems Inc.'s Draft Rate Order, Draft Tariff of Rates and Charges and supporting calculations.

An electronic copy of this document and an Excel version of the Revenue Requirement Work Form ("Guelph_DRO_App D_updated_Rev_Reqt_Work_Form_20120229) have been filed through the Board's RESS webportal.

In order to calculate the impact of the Settlement Agreement and the Board's Decision and Order, Guelph Hydro has updated and submitted in Excel version the following models:

1. Deferral and Variance Accounts rate riders calculation: "Guelph_DRO_App E_updated Def and Var Acc Riders_20120229"
2. SMDR calculation: "Guelph_DRO_App F_updated Smart Meter model_20120229" and "Guelph_DRO_App F_updated SMDR Cost Allocation_20120229"
3. GEA Plan – Renewable Connections funding rate adders calculation: "Guelph_DRO_App G_updated Renewable Connection Rate Rider_20120229"
4. Updated RTSR model: "Guelph_DRO_updated RTSR_Adjustment_Work_Form+20120229"

6. Updated Cost Allocation model: "Guelph_DRO_App J_updated
CA_Model_20120229"

Two hard copies of the Draft Rate Order have been forwarded to the OEB office by courier.

Yours truly,



Cristina Birceanu

Manager of Regulatory Affairs
Guelph Hydro Electric Systems Inc.

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

AND IN THE MATTER OF an application by Guelph Hydro
Electric Systems Inc. for an order approving just and
reasonable rates and other charges for electricity distribution
to be effective January 1, 2012.

DRAFT RATE ORDER

GUELPH HYDRO ELECTRIC SYSTEMS INC.

Filed: February 29, 2012

BACKGROUND

Guelph Hydro Electric Systems Inc. (“Guelph Hydro” or the “Applicant”) filed a cost of service application (the “Application”) with the Ontario Energy Board (the “Board”) on June 30, 2011. The Application was filed under section 78 of the *Ontario Energy Board Act, 1998* (the “Act”), seeking approval for changes to the rates that Guelph Hydro charges for electricity distribution to be effective January 1, 2012. The Board assigned the Application file number EB-2011-0123.

The Board issued a Decision and Order on February 22, 2012 and addressed and decided on the issues ineligible for settlement and that were subject to the Oral Hearing commenced on December 5, 2011.

The following issues were addressed in the Board’s Decision:

- Smart Meter Cost Recovery
- Smart Meter Disposition of Accounts 1555 and 1556
- Green Energy Act (“GEA”) Plan
- Funding Mechanism
- Enabling Renewable Embedded Generation Connection
- In-Home Display Messaging Project
- Electric Vehicle Pilot
- Smart Grid High School Education
- Smart Grid Demonstration Home
- Additional Technical Staffing Resources

D1. Smart Meter Cost Recovery

The Board approved the recovery of the costs of Guelph Hydro's smart meters, with the exception of the Zigbee chip, and associated back-office systems in the 2012 revenue requirement.

The Board was of the view that the cost of the Zigbee chip is not recoverable as a Smart Meter cost for above minimum functionality, and that it need not make a finding on the prudence of the Zigbee chip investment in this proceeding.

The Board was of the view that it is preferable to consider the costs associated with the Zigbee chip, both the capital investment to date and the expected future costs required to fully put the chips into use in the context of the Board's Smart Grid consultation on the development of a Smart Grid and/or CDM. The Board invited Guelph Hydro to avail itself of either of the existing or developing processes related to these areas such that the value proposition of the installed Zigbee chip technology can be more readily defined.

The Board advised that, if, at a future point in time, Guelph Hydro determines that there is no potential for the Zigbee chip to provide any ratepayer benefit, Guelph has the option of requesting a prudence review to seek the recovery of its Zigbee chip investment on the basis that it acted prudently in making its investment in the Zigbee chip.

The Board directed Guelph Hydro to record the amounts associated with the Zigbee technology in a sub-account of Account 1555, to be called "Sub-account – Zigbee Chip Initiative". The Board's prescribed short term interest rate shall apply.

D2. Smart Meter Disposition of Accounts 1555 and 1556

In its Decision and Order, the Board stated that it will approve a Smart Meter Disposition Rider to dispose of the residual deferred revenue requirement for the historic period leading up to the test year, subject to the adjustment to remove the cost of the Zigbee chip and the associated interest costs. The Board directed Guelph to recalculate the balance in Accounts 1555 and 1556 on this basis.

The Board approved the disposition of the recalculated balance of variance Accounts 1555 and 1556 on a final basis as of December 31, 2011 inclusive of applicable interest to December 31, 2011.

D3. Green Energy Act ("GEA") Plan

Funding Mechanism

The Board will approve Guelph Hydro's GEA plan, subject to a prudence review at the time of Guelph Hydro's next cost of service application, and will approve a GEA Funding Adder.

Enabling Renewable Embedded Generation Connection

The Board found Guelph Hydro's plan with respect to this element to be reasonable and approved the Renewable Generation Connection Upgrades portion of Guelph Hydro's GEA Plan as filed.

In-Home Display Messaging Project

The Board will not approve the In-Home Display Messaging Project, based on the grounds that the vision for the project suggests that the costs associated with the project are more appropriately classified as CDM costs and that some elements of this proposed project are related to smart grid functions behind the meter.

The distributor's role with respect to behind-the-meter services is a question that has not yet been addressed by the Board; this matter is currently being considered in the Renewed Regulatory Framework consultation via the Staff Discussion Paper in regard to the Establishment, Implementation and Promotion of a Smart Grid in Ontario. As such, the Board was of the view that approval would pre-empt the consultation and is therefore premature.

Electric Vehicle Pilot

The Board will not approve Guelph Hydro's proposed Electric Vehicle Pilot.

The Board noted that the demarcation point between the rate-regulated entity and non-regulated service providers and the role of the distributor in non-monopoly activities have not yet been addressed by the Board. The Board was of the view that these issues are currently being considered in the Renewed Regulatory Framework consultation via the Staff Discussion Paper in regard to the Establishment, Implementation and Promotion of a Smart Grid in Ontario. As such, the Board was of the view that approval of this pilot would pre-empt the consultation and is therefore premature.

Smart Grid High School Education

Board will not approve the costs associated with this program on the grounds that the proposed project is outside of the parameters of a smart grid education and training project as defined in the DSP Filing Requirements.

Smart Grid Demonstration Home

The Board will not approve the costs associated with this project because the project does not meet the criteria set out in the DSP Filing Requirements for a smart grid demonstration project. The Board also noted that the showcased technologies are

predominantly behind-the-meter technologies. The Board was of the view that approval of this project would pre-empt the ongoing Renewed Regulatory Framework consultation.

Additional Technical Staffing Resources

The Board approved the costs associated with Smart Grid Technician #2, on the basis that this additional resource is intended to primarily support the needs of Renewable Generator Connection Requests. The Board will not approve the costs associated with Smart Grid Technician #1.

D4. Accounting Order

The Board directed Guelph Hydro to request an accounting order to formally establish a variance account at the time potential variances occur and are material. The variance account would track any difference between (a) the amount included in 2012 Test Year OM&A reflecting Guelph Hydro's policy on capitalization of overheads under IFRS and (b) the amounts that may be eligible for inclusion in OM&A under standardize approach that may be adopted by the Board at a later date, for disposition at a later date.

Guelph Hydro submits that it is premature to request such accounting order in this draft rate order. Guelph Hydro will request an accounting order at the time variances occur and are material.

The following Appendices are provided to support the draft Rate Order:

Appendix A	Tariff of Rates and Charges
Appendix B	Summary of Monthly Bill Impacts
Appendix C	Summary of the Significant Items Adjusted as a Result of the Settlement Agreement and the Board's Decision
Appendix D	Revenue Requirement Work Form
Appendix E	Updated Deferral and Variance Account Rate Riders
Appendix F	Smart Meter Disposition Rate Riders by Customer Class
Appendix G	Approved Green Energy Act Plan – Renewable Connection Funding Rate Adders
Appendix H	Updated RTSR model
Appendix I	Foregone Revenue and Foregone Revenue Rate Rider Calculation
Appendix J	Updated Cost Allocation model

IMPLEMENTATION

Foregone Revenue Recovery and implementation of the Rate Riders and Adders

Guelph Hydro applied for rates effective January 1, 2012. The Settlement Agreement approved by the Board on December 5, 2011 stated that rates would be effective January 1, 2012, but in the event that rates cannot be implemented for the month of January, Guelph Hydro requested that the Board approve a rate rider to recover foregone revenue.

While Guelph Hydro's new rates will be effective January 1, 2012, the Board determined that the implementation date will be April 1, 2012.

The Board directed Guelph Hydro to true up for the difference between the Board's final rates and interim rates for the months of January, February and March 2012 and derive the associated rate riders, using a 9 month term, to be applied over the April 1 to December 31, 2012 period.

Guelph Hydro has submitted as part of its draft Rate Order ("DRO") detailed calculations in a Microsoft Excel format (please see Appendix I and Guelph_DRO__Foregone Rev_Rate Riders_xls file submitted in Excel format).

The Board also directed that the rate riders for the disposition of Group 1 and Group 2 account balances, Account 1521, and LRAM rate riders reflect an April 1, 2012 implementation date (please see Appendix A – Tariff of Rates and Charges).

- In order to reflect the approved recovery/disposition period, Guelph Hydro is proposing the sunset date March 31 of the corresponding year for all new 2012 rate riders and adders listed in the tariff of Rates and Charges. In addition, by moving the sunset date 3 months forward (i.e. from December 31 to March 31), it will simplify the process of setting up the new rate riders and adders in the billing system, and avoid the inclusion of the rate riders and adders not mentioned by the Board's Decision (i.e. Smart Meter Disposition, Stranded Meter Cost Recovery, Post Retirement Actuarial Gain, PILs Recovery, GEA Plan Renewable Connection Funding) in the foregone revenue recovery rate rider calculation.

Retail Transmission Service Rates (RTSR)

The Board directed Guelph Hydro to include in its draft Rate Order, an updated RTSR filing module which includes the UTRs effective January 1, 2012 (please see Appendix H – Updated RTSR model, also submitted in Excel format).

A summary of the proposed 2012 RTSR follow:

Customer Class		Existing 2011 Rates	RTSR calculated with OEB Model	Adjustments calculated based on 2012 RTSR_Adjustm ent_workform OEB Model	2012 Proposed Rates
Residential		A	B	C=B/A-1	
Retail Transmission Rate - Network Service Rate	\$/kWh	\$0.0062	\$0.0071	14.80%	\$0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	\$0.0052	\$0.0055	6.09%	\$0.0055
General Service Less Than 50 kW					
Retail Transmission Rate - Network Service Rate	\$/kWh	\$0.0057	\$0.0065	14.80%	\$0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	\$0.0046	\$0.0049	6.09%	\$0.0049
General Service 50 to 999 kW					
Retail Transmission Rate - Network Service Rate	\$/kW	\$2.3557	\$2.7044	14.80%	\$2.7044
Retail Transmission Rate - Network Service Rate - Interval metered	\$/kW	\$2.4435	\$2.8052	14.80%	\$2.8052
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	\$1.9218	\$2.0387	6.09%	\$2.0387
Retail Transmission Rate - Line and Transformation Connection Service Rate- Interval Metered	\$/kW	\$1.9938	\$2.1151	6.09%	\$2.1151
General service 1,000 to 4,999 kW					
Retail Transmission Rate - Network Service Rate - Interval metered	\$/kW	\$2.4435	\$2.8052	14.80%	\$2.8052
Retail Transmission Rate - Line and Transformation Connection Service Rate- Interval Metered	\$/kW	\$1.9938	\$2.1151	6.09%	\$2.1151
Large Use					
Retail Transmission Rate - Network Service Rate	\$/kW	\$2.9508	\$3.3876	14.80%	\$3.3876
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	\$2.4076	\$2.5541	6.09%	\$2.5541
Unmetered Scattered Load					
Retail Transmission Rate - Network Service Rate	\$/kWh	\$0.0057	\$0.0065	14.80%	\$0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	\$0.0046	\$0.0049	6.09%	\$0.0049
Sentinel Lighting					
Retail Transmission Rate - Network Service Rate	\$/kW	\$1.8036	\$2.0706	14.80%	\$2.0706
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	\$1.4715	\$1.5610	6.09%	\$1.5610
Street Lighting					
Retail Transmission Rate - Network Service Rate	\$/kW	\$2.1701	\$2.4914	14.80%	\$2.4914
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	\$1.7705	\$1.8782	6.09%	\$1.8782

The Impact of the Decision on Guelph Hydro's revenue requirement

As a result of the Decision on Smart Meter Cost recovery (D1), Guelph Hydro has reduced the 2011 closing balance of 1860 Meters account by \$600,654 (Zigbee capital expense) and \$58,778 corresponding accumulated depreciation. The 2012 closing balance of 1860 Meters has been reduced by \$40,043 (corresponding 2012 depreciation of Zigbee capital).

TABLE 1

Impact on Smart Meter Investment

SMART METER CAPITAL (TOTAL)	2009	2010	2011	2012	Total
Smart Meter Investment (Zigbee costs removed)	\$ 1,318,851	\$ 5,838,293	\$ 1,572,278	\$ -	\$ 8,729,422
Smart Meter Investment (Zigbee costs included)	1,324,878	6,407,575	1,597,623	-	9,330,076
	\$ (6,027)	\$ (569,282)	\$ (25,345)	\$ -	\$ (600,654)
SMART METER ACCUMULATED DEPRECIATION					
Smart Meter Investment (Zigbee costs removed)	\$ 29,746	\$ 251,273	\$ 671,444	\$ 1,128,228	\$ 1,128,228
Smart Meter Investment (Zigbee costs included)	29,947	270,851	730,222	1,227,049	\$ 1,227,049
	\$ (201)	\$ (19,578)	\$ (58,778)	\$ (98,821)	\$ (98,821)

In addition to the Board's Decision and Order, and in accordance with the Settlement Agreement on issue 11.1- Is the proposed revenue requirement determined using modified IFRS appropriate -, Guelph Hydro adjusted/lowered the 2012 revenue requirement by \$1,526K [difference in closing net PP&E (CGAAP versus MIFRS)], and by \$485K (amortization and return on rate base) as presented in Attachment 1 - Appendix 1 of the Settlement Agreement and showed below.

It its Settlement Agreement, Guelph Hydro has proposed a four year amortization period of the PP&E Deferral account amounting to \$485,000 per year.

PP&E DEFERRAL ACCOUNT - Appendix A

PP & E Values under CGAAP

	Actual		Fcst
	2009	2010	2011
Opening NBV, Jan 1	86,624	90,620	90,452
Add: Current year additions, net of disposals	15,156	7,877	24,178
Less: Contributions & Grants	(4,336)	(3,440)	(2,679)
Current year depreciation	(8,121)	(8,724)	(9,823)
Add: Current year amortization of Contributions & Grants	1,297	1,414	1,521
Acc'd depreciation adjustment re disposals	0	434	0
Acc'd depreciation adjustment re stranded meters	0	2,271	0
Closing NBV, Dec 31	90,620	90,452	103,649

PP & E Values under MIFRS

	Actual		Fcst
	2009	2010	2011
Opening NBV, Jan 1	86,624	90,620	90,602
Add: Current year additions, net of disposals	15,156	5,185	21,981
Less: Contributions and Grants	(4,336)	(3,440)	(2,679)
Current year depreciation	(8,121)	(5,316)	(5,644)
Add: Current year amortization of Contributions & Grants	1,297	848	915
Acc'd depreciation adjustment re disposals	0	434	0
Acc'd depreciation adjustment re stranded meters	0	2,271	0
Closing NBV, Dec 31	90,620	90,602	105,175

Difference in Closing net PP&E (CGAAP v. MIFRS)	0	150	1,526
Accumulated Difference not considering the removal of Contributions & Grant activity	0	150	1,526

		1	
Deferral Account - Rebasing in 2012 under MIFRS			
Opening Balance	0 A		150
Amount added in the year	0	150	1,376
	0	150	1,526
Amount of amortization, included in depreciation expense			
Closing balance	0	150	1,526

	2012	2013	2014	2015
Amortization of Deferral Amount	382	382	382	382
Return on Rate base at WACC - 2012 6.80%	104	104	104	104
Amount included on Rev Requirement on Rebasing	485	485	485	485

The 2011 and 2012 Fixed Assets continuity schedules follow:

TABLE 2

Fixed Asset Continuity Schedule (Distribution & Operations)
As at December 31, 2011

Fixed Asset Continuity Schedule
As of December 31, 2011

CCA Class	OEB	Description	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
N/A	1805	Land	2,641,987			2,641,987	0			0	2,641,987
CEC	1806	Land Rights	0			0	0			0	0
1	1808	Buildings and Fixtures	18,260,502	1,735,000		19,995,502	2,705,497	426,613		3,132,110	16,863,391
N/A	1810	Leasehold Improvements	0			0	0			0	0
	1815	Transformer Station Equipment - Normally Primary	758,177	9,225,000		9,983,177	25,273	332,773		358,045	9,625,132
47	1820	Distribution Station Equipment - Normally Primary	1,708,887			1,708,887	129,970	73,394		203,364	1,505,523
	1825	Storage Battery Equipment	0			0	0			0	0
47	1830	Poles, Towers and Fixtures	22,276,501	1,322,234		23,598,735	8,001,755	512,411		8,514,166	15,084,569
47	1835	Overhead Conductors and Devices	17,880,210	1,224,591		19,104,801	6,709,061	411,330		7,120,391	11,984,409
47	1840	Underground Conduit	37,660,552	2,625,270		40,285,822	13,309,293	901,036		14,210,329	26,075,494
47	1845	Underground Conductors and Devices	35,823,198	2,595,379		38,418,577	12,199,463	861,506		13,060,969	25,357,609
47	1850	Line Transformers	18,187,753	1,033,848		19,221,601	7,194,113	402,358		7,596,471	11,625,130
47	1855	Services	7,183,493	269,265		7,452,758	2,593,145	171,443		2,764,588	4,688,170
47	1860	Meters	6,634,663	609,000		14,124,454	1,537,947	474,125		3,064,904	11,059,551
	1865	Other Installations on Customer's Premises	0			0	0			0	0
N/A	1905	Land	0			0	0			0	0
CEC	1906	Land Rights	0			0	0			0	0
1	1908	Buildings and Fixtures	0			0	0			0	0
	1910	Leasehold Improvements	0			0	0			0	0
	1915	Office Furniture and Equipment	1,221,843			1,221,843	750,797	45,425		796,222	425,621
45	1920	Computer Equipment - Hardware	2,502,577	420,000		3,549,349	1,737,566	362,335		2,099,901	1,449,448
	1925	Computer Software	0			1,114,457	0			0	1,114,457
10	1930	Transportation Equipment	2,881,072	450,000		3,331,072	1,349,158	338,917		1,688,075	1,642,996
	1935	Stores Equipment	96,338			96,338	96,338			96,338	0
8	1940	Tools, Shop and Garage Equipment	992,103	60,000		1,103,006	608,968	72,980		681,948	421,058
	1945	Measurement and Testing Equipment	14,872			14,872	14,872			14,872	0
	1950	Power Operated Equipment	0			0	0			0	0
	1955	Communication Equipment	0			0	0			0	0
50	1960	Miscellaneous Equipment	2,332,949	50,000		2,439,448	2,249,423	79,094		2,328,517	110,931
	1970	Load Management Controls - Customer Premises	314,982			314,982	314,982			314,982	(0)
	1975	Load Management Controls - Utility Premises	0			0	0			0	0
50	1980	System Supervisory Equipment	526,929	361,093		888,022	175,777	177,604		353,381	534,641
	1985	Sentinel Lighting Rentals	6,158			6,158	0			0	6,158
	1990	Other Tangible Property	0			0	0			0	0
47	1995	Contributions and Grants	(35,235,111)	(2,679,000)		(37,914,111)	(7,444,651)	(914,706)		(8,359,357)	(29,554,754)
		PP&E Account	0			0	0			0	0
	2070	Other Utility Plant	771			771	424	51		476	295
Total before Work in Process / Re-allocation of amortization			144,671,404	19,301,680	0	172,702,506	54,259,170	4,728,689	0	60,040,691	112,661,814
95	2055	Work in Process	40,117			40,117	0				40,117
		Re-allocation of amortization						(332,817)			
Total after Work in Process			144,711,521	19,301,680	0	172,742,623	54,259,170	4,395,872	0	60,040,691	112,701,931

TABLE 3

Fixed Asset Continuity Schedule (Distribution & Operations)
As at December 31, 2012

Fixed Asset Continuity Schedule
As of December 31, 2012
Cost

Accumulated Depreciation

CCA Class	OEB	Description	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
N/A	1805	Land	2,641,987			2,641,987	0			0	2,641,987
CEC	1806	Land Rights	0			0	0			0	0
1	1808	Buildings and Fixtures	19,995,502	83,000		20,078,502	3,132,110	427,443		3,559,553	16,518,948
N/A	1810	Leasehold Improvements	0			0	0			0	0
	1815	Transformer Station Equipment - Normally Primary above 50 kV	9,983,177			9,983,177	358,045	249,579		607,624	9,375,553
47	1820	Distribution Station Equipment - Normally Primary below 50 kV	1,708,887			1,708,887	203,364	59,153		262,517	1,446,370
	1825	Storage Battery Equipment	0			0	0			0	0
47	1830	Poles, Towers and Fixtures	23,598,735	1,458,598		25,057,333	8,514,166	410,914		8,925,080	16,132,253
47	1835	Overhead Conductors and Devices	19,104,801	1,364,027		20,468,828	7,120,391	262,609		7,383,000	13,085,827
47	1840	Underground Conduit	40,285,822	2,439,416		42,725,238	14,210,329	935,306		15,145,635	27,579,604
47	1845	Underground Conductors and Devices	38,418,577	2,373,457		40,792,034	13,060,969	890,549		13,951,518	26,840,517
47	1850	Line Transformers	19,221,601	1,076,643		20,298,244	7,596,471	415,816		8,012,287	12,285,957
47	1855	Services	7,452,758	278,723		7,731,481	2,764,588	177,255		2,941,843	4,789,638
47	1860	Meters	14,124,454	625,000		14,749,454	3,064,904	710,592		3,775,496	10,973,959
	1865	Other Installations on Customer's Premises	0			0	0			0	0
CEC	1906	Land Rights	0			0	0			0	0
1	1908	Buildings and Fixtures	0			0	0			0	0
	1910	Leasehold Improvements	0			0	0			0	0
	1915	Office Furniture and Equipment	1,221,843			1,221,843	796,222	45,425		841,647	380,196
45	1920	Computer Equipment - Hardware	3,549,349	500,000		4,049,349	2,099,901	615,049		2,714,950	1,334,399
	1925	Computer Software	1,114,457	0		1,114,457	0	99,154		99,154	1,015,303
10	1930	Transportation Equipment	3,331,072	485,000		3,816,072	1,688,075	346,433		2,034,508	1,781,563
	1935	Stores Equipment	96,338			96,338	96,338			96,338	0
8	1940	Tools, Shop and Garage Equipment	1,103,006	65,000		1,168,006	681,948	76,799		758,747	409,259
	1945	Measurement and Testing Equipment	14,872			14,872	14,872			14,872	0
	1950	Power Operated Equipment	0			0	0			0	0
	1955	Communication Equipment	0	0		0	0	0		0	0
50	1960	Miscellaneous Equipment	2,439,448	159,436		2,598,884	2,328,517	23,216		2,351,733	247,151
	1970	Load Management Controls - Customer Premises	314,982			314,982	314,982			314,982	(0)
	1975	Load Management Controls - Utility Premises	0			0	0			0	0
50	1980	System Supervisory Equipment	888,022	200,000		1,088,022	353,381	208,348		561,729	526,293
	1985	Sentinel Lighting Rentals	6,158			6,158	0			0	6,158
	1990	Other Tangible Property	0			0	0			0	0
47	1995	Contributions and Grants	(37,914,111)	(2,425,000)		(40,339,111)	(8,359,357)	(945,019)		(9,304,376)	(31,034,735)
		PP&E Account	0	(1,526,000)		(1,526,000)	0	(381,500)		(381,500)	(1,144,500)
	2070	Other Utility Plant	771			771	476	51		527	244
		Total before Work in Process	172,702,506	7,157,300	0	179,859,806	60,040,691	4,627,172	0	64,667,863	115,191,942
95	2055	Work in Process	40,117			40,117					40,117
		Re-allocation of amortization					0	(423,232)			
		Total after Work in Process	172,742,623	7,157,300	0	179,899,923	60,040,691	4,203,940	0	64,667,863	115,232,059

The 2012 Rate Base has been adjusted accordingly to \$139,104,469.

TABLE 4

RATE BASE CALCULATION FOR 2012	
Fixed Assets Opening Balance 2012	\$112,661,814
Fixed Assets Closing Balance 2012	\$115,191,942
Average Fixed Asset Balance for 2012	\$113,926,878
Working Capital Allowance	\$25,177,591
Rate Base	\$139,104,469
Regulated Rate of Return	6.80%
Regulated Return on Capital	\$9,457,768
Deemed Interest Expense	\$4,216,312
Deemed Return on Equity	\$5,241,456

The resulted Revenue Requirement deficiency follows:

TABLE 5

Revenue Deficiency Determination

Description	2011 Bridge Actual	2012 Test Existing Rates	2012 Test - Required Revenue
Revenue			
Revenue Deficiency			\$959,325
Distribution Revenue	24,540,523	24,763,956	24,763,956
Other Operating Revenue (Net)	1,967,027	2,207,000	2,207,000
Smart Meter Deferral Account Adjustment			
Total Revenue	26,507,551	26,970,956	27,930,281
Costs and Expenses			
Administrative & General, Billing & Collecting	9,121,825	8,472,856	8,472,856
Operation & Maintenance	5,395,422	5,853,144	5,853,144
Depreciation & Amortization	4,429,956	4,238,024	4,238,024
Property Taxes	0	0	0
Capital Taxes	0	0	0
Deemed Interest	3,931,651	4,216,312	4,216,312
Total Costs and Expenses	22,878,854	22,780,336	22,780,336
Less OCT Included Above			
Total Costs and Expenses Net of OCT	22,878,854	22,780,336	22,780,336
Utility Income Before Income Taxes	3,628,697	4,190,620	5,149,945
Income Taxes:			
Corporate Income Taxes	222,763	-343,335	-91,512
Total Income Taxes	222,763	-343,335	-91,512
Utility Net Income	3,405,934	4,533,954	5,241,456
Capital Tax Expense Calculation:			
Total Rate Base	125,746,825	139,104,469	139,104,469
Exemption	15,000,000	15,000,000	15,000,000
Deemed Taxable Capital	110,746,825	124,104,469	124,104,469
Ontario Capital Tax	0	0	0
Income Tax Expense Calculation:			
Accounting Income	3,628,697	4,190,620	5,149,945
Tax Adjustments to Accounting Income	-2,840,157	-5,008,085	-5,008,085
Taxable Income	788,540	-817,465	141,860
Income Tax Expense	222,763	-214,585	37,238
	28.25%	26.25%	26.25%
Tax Credits		128,750	128,750
Income Tax After Tax Credits		-343,335	-91,512
Actual Return on Rate Base:			
Rate Base	125,746,825	139,104,469	139,104,469
Interest Expense	3,931,651	4,216,312	4,216,312
Net Income	3,405,934	4,533,954	5,241,456
Total Actual Return on Rate Base	7,337,585	8,750,266	9,457,768
Actual Return on Rate Base	5.84%	6.29%	6.80%
Required Return on Rate Base:			
Rate Base	125,746,825	139,104,469	139,104,469
Return Rates:			
Return on Debt (Weighted)	5.99%	5.05%	5.05%
Return on Equity	8.57%	9.42%	9.42%
Deemed Interest Expense	4,515,575	4,216,312	4,216,312
Return On Equity	4,310,601	5,241,456	5,241,456
Total Return	8,826,176	9,457,768	9,457,768
Expected Return on Rate Base	7.02%	6.80%	6.80%
Revenue Deficiency After Tax	1,488,591	707,502	0
Revenue Deficiency Before Tax	2,074,692	959,325	0

In accordance with the Board's Decision (D1), the adjusted 2012 Revenue Requirement is \$27,930,281. The adjusted Base Revenue Requirement is \$25,723,281.

TABLE 6

Service Revenue Requirement

OM&A Expenses	14,326,000
Amortization Expenses	4,238,024
Total Distribution Expenses	18,564,024
Regulated Return On Capital	9,457,768
PILs	-91,512
Service Revenue Requirement	27,930,281

TABLE 7

Service Revenue Requirement	\$27,930,281
Less: Revenue Offsets	\$2,207,000
Total Base Revenue Requirement	\$25,723,281
Addback LV Charges	\$36,400
Addback Transformer Allowances	\$220,988
Gross Revenues For Rates	\$25,980,669

The Determination of Final Rates:

Forecast Class Billing Determinants for 2012 Test Year Based on Existing Class Revenue Proportions Revenue At Existing Rates

Class	Annual kWh	Annual kW For Dx	Annualized Customers	Annualized Connections	Fixed Distribution Revenue	Variable Distribution Revenue	Dist. Rev. Including Transformer	Transformer Allowance	Dist. Rev. Excluding Transformer	Dist Rev At Existing Rates %
Residential	378,871,008		574,177		7,699,719	6,213,485	13,913,204		13,913,204	56.18%
GS < 50 kW	148,787,703		45,454		557,263	2,321,088	2,878,351		2,878,351	11.62%
GS 50 to 999 kW	399,661,950	1,041,992	6,831		1,575,779	2,882,671	4,458,449	220,988	4,237,461	17.11%
GS > 1000 kW	465,120,498	1,015,196	523		324,459	2,011,408	2,335,866	0	2,335,866	9.43%
Large Use	271,481,475	490,512	48		43,566	1,067,550	1,111,116	0	1,111,116	4.49%
Sentinel Lights	88,740	251		309	2,019	1,810	3,829		3,829	0.02%
Street Lighting	9,777,748	27,447		163,305	37,560	152,508	190,068		190,068	0.77%
USL	2,229,301			6,994	38,329	55,733	94,061		94,061	0.38%
	1,676,018,424	2,575,397	627,033	170,609	10,278,693	14,706,251	24,984,944	220,988	24,763,956	100%

Forecast Class Billing Determinants for 2012 Test Year Based on Existing Class Revenue Proportions Revenue At Proposed Rates

Class	Annual kWh	Annual kW For Dx	Annualized Customers	Annualized Connections	Fixed Distribution Revenue	Variable Distribution Revenue	Dist. Rev. Including Transformer	Transformer Allowance	Dist. Rev. Excluding Transformer	Dist Rev At Existing Rates %
Residential	378,871,008	0	574,177	0	7,997,983	6,454,176	14,452,159		14,452,159	56.18%
GS < 50 kW	148,787,703	0	45,454	0	681,806	1,883,386	2,565,193		2,565,193	9.97%
GS 50 to 999 kW	399,661,950	1,041,992	6,831	0	1,116,937	2,597,563	3,714,500	220,988	3,493,511	13.58%
GS > 1000 kW	465,120,498	1,015,196	523	0	324,459	3,321,381	3,645,840		3,645,840	14.17%
Sentinel Lights	88,740	251	0	309	2,097	1,880	3,977		3,977	0.02%
Street Lighting	9,777,748	27,447	0	163,305	61,406	249,330	310,736		310,736	1.21%
USL	2,229,301	0	0	6,994	39,814	57,892	97,705		97,705	0.38%
	1,676,018,424	2,575,397	627,033	170,609	10,268,067	15,676,202	25,944,269	220,988	25,723,281	100.00%

Apportionment of Revenue to Rate Classes – Summary

Rate Classification	Distribution Revenue @ Existing Rate %	2012 Serv Rev Requirement Excl Transformer Allowance	2012 EDR Miscellaneous Rev Allocation - Cost Allocation	Miscellaneous Revenue %	Miscellaneous Revenue	2012 Revenue Requirement by Rate Class	Revenue to Cost Ratios Per C.A. Study	Rev Requirement by Rate Class @ 100% Rev Cost Ratio	Proposed Revenue to Cost Ratios	Board Target Low	Board Target High	Proposed Rev Requirement by Rate Class @ proposed revenue to cost ratios	Miscellaneous Revenue	2012 Serv Rev Requirement Excl Transformer Allowance and Miscellaneous Revenue	Proposed Proportion of Distribution Revenue @ 2012 proposed rates
Residential	56.18%	\$14,452,184	\$1,449,048	65.66%	\$1,449,048	\$15,901,232	98.33%	\$16,170,518	98.33%	85%	115%	\$15,901,207	\$1,449,048	\$14,452,159	56.18%
GS < 50 kW	11.62%	\$2,989,855	\$198,428	8.99%	\$198,428	\$3,188,283	138.44%	\$2,303,017	120.00%	80%	120%	\$2,763,620	\$198,428	\$2,565,193	9.97%
GS 50 to 999 kW	17.11%	\$4,401,615	\$184,879	8.38%	\$184,879	\$4,586,494	149.63%	\$3,065,325	120.00%	80%	120%	\$3,678,390	\$184,879	\$3,493,511	13.58%
GS > 1000 kW	9.43%	\$2,426,355	\$280,808	12.72%	\$280,808	\$2,707,163	56.73%	\$4,772,125	82.28%	80%	120%	\$3,926,648	\$280,808	\$3,645,840	14.17%
Large Use	4.49%	\$1,154,159	\$46,252	2.10%	\$46,252	\$1,200,411	109.76%	\$1,093,633	109.76%	85%	115%	\$1,200,411	\$46,252	\$1,154,159	4.49%
Sentinel Lights	0.015%	\$3,977	\$375	0.02%	\$375	\$4,352	102.41%	\$4,250	102.41%	80%	120%	\$4,352	\$375	\$3,977	0.02%
Street Lighting	0.77%	\$197,431	\$37,749	1.71%	\$37,749	\$235,180	55.53%	\$423,520	82.28%	70%	120%	\$348,485	\$37,749	\$310,736	1.21%
USL	0.38%	\$97,705	\$9,461	0.43%	\$9,461	\$107,166	109.47%	\$97,892	109.47%	80%	120%	\$107,166	\$9,461	\$97,705	0.38%
TOTAL	100.00%	\$25,723,281	\$2,207,000	100.00%	\$2,207,000	\$27,930,281		\$27,930,280				\$27,930,280	\$2,207,000	\$25,723,281	100.00%

Cost Allocation Based Calculations

Rate Classification	Revenue to Cost Ratios Per C.A. Study	Rev Requirement by Rate Class @ 100% Rev Cost Ratio	Proposed Revenue to Cost Ratios	Board Target Low	Board Target High	Proposed Rev Requirement by Rate Class @ proposed revenue to cost ratios	Miscellaneous Revenue	2012 Serv Rev Requirement Excl Transformer Allowance and Miscellaneous Revenue	Proposed Proportion of Distribution Revenue @ 2012 proposed rates
Residential	98.33%	\$16,170,518	98.33%	85%	115%	\$15,901,207	\$1,449,048	\$14,452,159	56.18%
GS < 50 kW	138.44%	\$2,303,017	120.00%	80%	120%	\$2,763,620	\$198,428	\$2,565,193	9.97%
GS 50 to 999 kW	149.63%	\$3,065,325	120.00%	80%	120%	\$3,678,390	\$184,879	\$3,493,511	13.58%
GS > 1000 kW	56.73%	\$4,772,125	82.28%	80%	120%	\$3,926,648	\$280,808	\$3,645,840	14.17%
Large Use	109.76%	\$1,093,633	109.76%	85%	115%	\$1,200,411	\$46,252	\$1,154,159	4.49%
Sentinel Lights	102.41%	\$4,250	102.41%	80%	120%	\$4,352	\$375	\$3,977	0.02%
Street Lighting	55.53%	\$423,520	82.28%	70%	120%	\$348,485	\$37,749	\$310,736	1.21%
USL	109.47%	\$97,892	109.47%	80%	120%	\$107,166	\$9,461	\$97,705	0.38%
TOTAL		\$27,930,280				\$27,930,280	\$2,207,000	\$25,723,281	100.00%

FIXED/VARIABLE PROPORTION:

The following table summarizes the fixed and variable proportion calculation (keeping the proposed revenue to cost ratios and Fixed Monthly Charge as per the Settlement Agreement). It also presents Guelph Hydro's proposed revenue to cost ratios for its customer classes. The details of the proposed revenue to cost allocation ratios are provided in Appendix J – Updated Cost Allocation model.

Fixed Charge Analysis

Customer Class	Current Volumetric Charge Split	Current Fixed Charge Split	Total	Fixed Rate Based on Current Fixed/Variable Revenue Proportions	2011 Rates From OEB Approved Tariff	Minimum System with PLCC Adjustment
Residential	44.66%	55.34%	100.00%	13.93	13.41	15.94
GS < 50 kW	80.64%	19.36%	100.00%	15.00	12.26	21.53
GS 50 to 999 kW	68.03%	31.97%	100.00%	163.52	230.69	116.60
GS > 1000 kW	86.11%	13.89%	100.00%	620.07	620.07	174.18
Large Use	96.08%	3.92%	100.00%	907.62	907.62	480.16
Sentinel Lights	47.27%	52.73%	100.00%	6.78	6.53	8.56
Street Lighting	80.24%	19.76%	100.00%	0.38	0.23	6.00
USL	59.25%	40.75%	100.00%	5.69	5.48	8.96

Based on the updated Cost Allocation results and the Settlement Agreement, Guelph Hydro's proposed Monthly Fixed Charges follow:

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System with PLCC Adjustment

Fixed Charge per approved 2011 IRM

Resulted from Fixed/Variable split at existing rates

Proposed Monthly 2012 Fixed Charges

1	2	3	4	5	6	7	8
Residential	General Service Less than 50 kW	General Service 50 to 999 kW	General Service Greater 1,000 to 4,999 kW	Large Use	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
\$4.90	\$10.45	\$66.28	\$99.18	\$286.12	\$0.00	\$0.52	\$1.83
\$7.28	\$15.22	\$100.09	\$155.30	\$446.19	\$0.00	\$0.86	\$3.05
\$15.94	\$21.53	\$116.60	\$174.18	\$480.16	\$6.00	\$8.56	\$8.96
\$13.41	\$12.26	\$230.69	\$620.07	\$907.62	\$0.23	\$6.53	\$5.48
\$13.93	\$10.93	\$163.52	\$967.81	\$942.78	\$0.38	\$6.78	\$5.69
13.93	15.00	163.52	620.07	907.62	0.38	6.78	5.69

The following Table outlines the results of this allocation.

Allocation of Base Revenue Requirement (excluding Transformer Allowance and Low Voltage charges):

Rate Classification	2012 Serv Rev Requirement Excl Transformer Allowance and Miscellaneous Revenue
Residential	\$14,452,159
GS < 50 kW	\$2,565,193
GS 50 to 999 kW	\$3,493,511
GS > 1000 kW	\$3,645,840
Large Use	\$1,154,159
Sentinel Lights	\$3,977
Street Lighting	\$310,736
USL	\$97,705
TOTAL	\$25,723,281

Proposed Fixed Distribution Charge (without Smart Meter Rate Adders)

Customer Class	Total Base Revenue Requirement	Fixed Revenue Proportion	2012 Fixed Revenue	2012 Test Year Customers/connections	2012 Annualized Customers/connections	Proposed Fixed Distribution Charge
Residential	\$14,452,159	55.34%	\$7,997,983	47,848	574,177	\$13.93
GS < 50 kW	\$2,565,193	26.58%	\$681,806	3,788	45,454	\$15.00
GS 50 to 999 kW	\$3,493,511	31.97%	\$1,116,937	569	6,831	\$163.52
GS > 1000 kW	\$3,645,840	8.90%	\$324,459	44	523	\$620.07
Large Use	\$1,154,159	3.77%	\$43,566	4	48	\$907.62
Sentinel Lights	\$3,977	52.73%	\$2,097	26	309	\$6.78
Street Lighting	\$310,736	19.76%	\$61,406	13,609	163,305	\$0.38
USL	\$97,705	40.75%	\$39,814	583	6,994	\$5.69
TOTAL	\$25,723,281		\$10,268,067	66,470		

Variable Distribution Charge Calculation excluding Transformer Allowance

Customer Class	Total Base Revenue Requirement	Variable Revenue Proportion	2012 Variable Revenue	2012 Test Year Volumetric Billing Determinant	Metric	Proposed Volumetric Distribution Charge without Transformer Allowance
Residential	\$14,452,159	44.66%	\$6,454,176	378,871,008	kWh	\$0.0170
GS < 50 kW	\$2,565,193	73.42%	\$1,883,386	148,787,703	kWh	\$0.0127
GS 50 to 999 kW	\$3,493,511	68.03%	\$2,376,575	1,041,992	kW	\$2.2808
GS > 1000 kW	\$3,645,840	91.10%	\$3,321,381	1,015,196	kW	\$3.2717
Large Use	\$1,154,159	96.23%	\$1,110,594	490,512	kW	\$2.2642
Sentinel Lights	\$3,977	47.27%	\$1,880	251	kW	\$7.4990
Street Lighting	\$310,736	80.24%	\$249,330	27,447	kW	\$9.0842
USL	\$97,705	59.25%	\$57,892	2,229,301	kWh	\$0.0260
TOTAL	\$25,723,281		\$15,455,214			

Appendix 2-O

Cost Allocation

a) Allocated Cost

Worksheet O-1, row 35

Customer Class	Cost Allocated in Previous Study	%	Cost Allocated in 2012 Test Year Study (Column 7A)	2012 Cost Allocation Percentage Revenue [%]
	A	B	C	D
Residential	\$13,884,204	92.99%	\$16,170,519	57.90%
GS < 50 kW	\$2,375,491	118.43%	\$2,303,018	8.25%
GS 50 kW to 999 kW	\$3,367,181	126.16%	\$3,065,325	10.97%
GS 1000 to 4999 kW	\$2,032,195	96.75%	\$4,772,125	17.09%
Large User	\$1,243,748	85.11%	\$1,093,633	3.92%
Street Lights	\$244,547	70.00%	\$423,520	1.52%
Sentinel Lights	\$6,881	70.45%	\$4,250	0.02%
USL	\$119,853	80.62%	\$97,891	0.35%
Total	\$23,274,100		\$27,930,281	100.00%
	2008 Service Revenue Requirement		2012 Service Revenue Requirement	

b) Calculated Class Revenues

Customer Class	Column 7B L.F. X current approved rates	Column 7C L.F. X existing rates X(1+d)	Column 7D L.F. X proposed rates	Column 7E Miscellaneous Revenue
Residential	\$13,913,204	\$14,452,184	\$14,452,159	1,449,048
GS < 50 kW	\$2,878,351	\$2,989,855	\$2,565,193	198,428
GS 50 kW to 999 kW	\$4,237,461	\$4,401,615	\$3,493,511	184,879
GS 1000 to 4999 kW	\$2,335,866	\$2,426,355	\$3,645,840	280,808
Large User	\$1,111,116	\$1,154,159	\$1,154,159	46,252
Street Lights	\$190,068	\$197,431	\$310,736	37,749
Sentinel Lights	\$3,829	\$3,977	\$3,977	375
USL	\$94,061	\$97,705	\$97,705	9,461
Total	\$24,763,956	\$25,723,281	\$25,723,281	\$2,207,000
	Revenue @ Current Approved Rates	Base Revenue Requirement	Base Revenue Requirement	Revenue Offset

1+d	1.04
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The summary of monthly bill impacts is presented in Appendix B, and the summary of the significant items adjusted as a result of the Settlement Agreement and the Board's Decision is presented in Appendix C.

Smart Meter Disposition of Accounts 1555 and 1556

In accordance with the Board's Decision (D2), Guelph Hydro has calculated the SMDR to reflect the removal of the cost of the Zigbee chip and the associated interest costs (please see Appendix F – Smart Meter Disposition Rate Riders by Customer Class and the Excel file "Guelph_updated_Smart Meter model_20120229.xls").

The resulted amount to be disposed based on one year disposition period is of - \$207,964.88.

Green Energy Act (GEA) Plan and the funding adders calculation

In accordance with the Board's Decision (D3), Guelph Hydro has updated its GEA Plan – Renewable Connection rate adder calculation by updating the cost associated with Smart Grid Technician #2 (please see Appendix G – Approved Green Energy Act Plan – Renewable Connection Funding Rate Adders, and the Excel file Guelph_DRO_updated_GEA_Renewable Connection Rate Adder_20120229.xls). The 2012 OM&A costs have been prorated for the remaining 9 months April to December 2012 (i.e. $\$87,000 \times 9/12 = \$65,250$).

As no project associated with smart grid was approved, Guelph Hydro has not calculated GEA - smart grid funding rate adders.

Deferral and Variance Account Rate Riders

Guelph Hydro has updated the Deferral and Variance Account balances disposition to reflect the updated 2012 load forecast included in the Settlement Agreement, the 1592 PILs account balance as updated on November 14, 2011 (Appendix 2-T), and the 2011 balance of the account 1521- Special Purpose Charge.

1521 – Special Purpose Charge account disposition application:

In accordance with section 9 of the SPC Regulation and the Board's letter dated April 9, 2010, the 1521 SPC recovery was to be spread over a one-year period, starting from the date of which the distributor begins billing to recover its assessment. Guelph Hydro began billing the recovery of SPC on May 1, 2010. The sunset of the recovery was May 1, 2011. Because its billing cycle is bimonthly, Guelph Hydro continued to collect the recovery belonging to the period prior May 1, 2011 until August 2011. In its 2012 COS application, Guelph Hydro asked for the disposition of the account 1521 and presented the 2010 audited balance of \$243,745 including the interest of \$5,200.

In accordance with the Board's letter dated April 23, 2010, the distributors are required to apply to the Board no later than April 15, 2012 for an order authorizing they to clear any debit or credit balance in sub-account 2010 SPC variance.

Guelph Hydro has updated the 1521 account balance as of December 2011 and it is seeking approval for disposition of a credit of \$35,203 [(\$37,397) principal, and \$2,194 interest calculated until December 31, 2011].

The continuity schedule of 1521 – SPC account is presented in the Deferral and Variance Account Riders model (submitted in Excel format only).

The updated Deferral and Variance Account Rate Riders are presented in Appendix E.

Appendix A

Tariff of Rates and Charges

Guelph Hydro Electric Systems Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date April 1, 2012

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

EB-2011-0123

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	13.93
Foregone Distribution Revenue Rate Rider - Service Charge - effective until December 31, 2012	\$	0.17
Smart Meter Funding Adder - effective until April 30, 2012	\$	1.17
Smart Meter Disposition Rate Rider - effective until March 31, 2013	\$	(0.29)
Stranded Meter Cost Recovery Rate Rider - effective until March 31, 2016	\$	0.73
Post Retirement actuarial Gain Disposition Rate Rider - effective until March 31, 2025	\$	(0.18)
PILs Recovery Rate Rider - effective until March 31, 2016	\$	0.45
GEA Plan - Renewable Connection- Funding Rate Adder - effective until March 31, 2013	\$	0.10
Rate Rider for Recovery of Late Payment Litigation Costs - effective until April 30, 2012	\$	0.22
Distribution Volumetric Rate	\$/kWh	0.0170
Foregone Distribution Revenue Rate Rider - Volumetric Charge - effective until December 31, 2012	\$/kWh	0.0002
Rate Rider for Global Adjustment Sub-Account Disposition (2010) - effective until April 30, 2012	\$/kWh	0.0006
Rate Rider for Deferral/Variance Account (2010) - effective until April 30, 2012	\$/kWh	(0.0015)
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until March 31, 2013	\$/kWh	(0.0001)
Rate Rider for Deferral/Variance Account (2012) - effective until March 31, 2013	\$/kWh	(0.0027)
Rate Rider for Tax Change - effective until April 30, 2012	\$/kWh	(0.0005)
LRAM/SSM Recovery- effective until March 31, 2016	\$/kWh	0.0003
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0055

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge - effective until April 30, 2012	\$/kWh	0.0013
Rural Rate Protection Charge - effective on and after May 1, 2012	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Guelph Hydro Electric Systems Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date April 1, 2012

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

EB-2011-0123

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification includes non residential accounts taking electricity at 750 volts or less where monthly average peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	15.00
Foregone Distribution Revenue Rate Rider - Service Charge - effective until December 31, 2012	\$	0.91
Smart Meter Funding Adder - effective until April 30, 2012	\$	1.17
Smart Meter Disposition Rate Rider - effective until March 31, 2013	\$	(0.96)
Stranded Meter Cost Recovery Rate Rider - effective until March 31, 2016	\$	0.73
Post Retirement actuarial Gain Disposition Rate Rider - effective until March 31, 2025	\$	(0.50)
PILs Recovery Rate Rider - effective until March 31, 2016	\$	1.26
GEA Plan - Renewable Connection- Funding Rate Adder - effective until March 31, 2013	\$	0.10
Rate Rider for Recovery of Late Payment Litigation Costs - effective until April 30, 2012	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0127
Foregone Distribution Revenue Rate Rider - Volumetric Charge - effective until December 31, 2012	\$/kWh	(0.0010)
Rate Rider for Global Adjustment Sub-Account Disposition (2010) - effective until April 30, 2012	\$/kWh	0.0006
Rate Rider for Deferral/Variance Account (2010)- effective until April 30, 2012	\$/kWh	(0.0015)
Rate Rider for Global Adjustment Sub-Account Disposition- effective until March 31, 2013	\$/kWh	(0.0001)
Rate Rider for Deferral/Variance Account- effective until March 31, 2013	\$/kWh	(0.0018)
Rate Rider for Tax Change - effective until April 30, 2012	\$/kWh	(0.0003)
LRAM/SSM Recovery- effective until March 31, 2016	\$/kWh	0.0001
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0049

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge - effective until April 30, 2012	\$/kWh	0.0013
Rural Rate Protection Charge - effective on and after May 1, 2012	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Guelph Hydro Electric Systems Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date April 1, 2012

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

EB-2011-0123

GENERAL SERVICE 50 to 999 kW SERVICE CLASSIFICATION

This classification includes non residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,000 kW. Note that for the application of the Retail Transmission Rate – Network Service Rate and the Retail Transmission Rate – Line and Transformation Connection Service Rate the following sub-classifications apply:

General Service 50 to 999 kW non-interval metered

General Service 50 to 999 kW interval metered

Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	163.52
Foregone Distribution Revenue Rate Rider - Service Charge - effective until December 31, 2012	\$	(22.39)
Smart Meter Funding Adder - effective until April 30, 2012	\$	1.17
Smart Meter Disposition Rate Rider - effective until March 31, 2013	\$	(2.17)
Stranded Meter Cost Recovery Rate Rider - effective until March 31, 2016	\$	0.73
Post Retirement actuarial Gain Disposition Rate Rider - effective until March 31, 2025	\$	(3.80)
PILs Recovery Rate Rider - effective until March 31, 2016	\$	9.58
GEA Plan - Renewable Connection- Funding Rate Adder - effective until March 31, 2013	\$	0.10
Rate Rider for Recovery of Late Payment Litigation Costs - effective until April 30, 2012	\$	4.21
Distribution Volumetric Rate	\$/kW	2.4929
Foregone Distribution Revenue Rate Rider - Volumetric Charge - effective until December 31, 2012	\$/kW	(0.0986)
Low Voltage Service Rate	\$/kW	0.0151
Rate Rider for Global Adjustment Sub-Account Disposition (2010) - effective until April 30, 2012	\$/kW	0.2280
Rate Rider for Deferral/Variance Account (2010)- effective until April 30, 2012	\$/kW	(0.5756)
Rate Rider for Global Adjustment Sub-Account Disposition- effective until March 31, 2013	\$/kW	(0.3681)
Rate Rider for Deferral/Variance Account- effective until March 31, 2013	\$/kW	(0.5768)
Rate Rider for Tax Change - effective until April 30, 2012	\$/kW	(0.0595)
LRAM/SSM Recovery- effective until March 31, 2016	\$/kW	0.0065
Retail Transmission Rate – Network Service Rate	\$/kW	2.7044
Retail Transmission Rate – Network Service Rate - Interval Metered	\$/kW	2.8052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.0387
Retail Transmission Rate – Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.1151

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge - effective until April 30, 2012	\$/kWh	0.0013
Rural Rate Protection Charge - effective on and after May 1, 2012	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Guelph Hydro Electric Systems Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012
Implementation Date April 1, 2012

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approved schedules of Rates, Charges and Loss Factors**

EB-2011-0123

GENERAL SERVICE 1,000 to 4,999 kW SERVICE CLASSIFICATION

This classification includes non residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	620.07
Smart Meter Funding Adder - effective until April 30, 2012	\$	1.17
Smart Meter Disposition Rate Rider - effective until March 31, 2013	\$	(2.57)
Stranded Meter Cost Recovery Rate Rider - effective until March 31, 2016	\$	0.73
Post Retirement actuarial Gain Disposition Rate Rider - effective until March 31, 2025	\$	(46.33)
PILs Recovery Rate Rider - effective until March 31, 2016	\$	116.92
GEA Plan - Renewable Connection- Funding Rate Adder - effective until March 31, 2013	\$	0.10
Rate Rider for Recovery of Late Payment Litigation Costs - effective until April 30, 2012	\$	53.31
Distribution Volumetric Rate	\$/kW	3.2717
Foregone Distribution Revenue Rate Rider - Volumetric Charge - effective until December 31, 2012	\$/kW	0.4301
Rate Rider for Global Adjustment Sub-Account Disposition (2010) - effective until April 30, 2012	\$/kW	0.2681
Rate Rider for Deferral/Variance Account (2010)- effective until April 30, 2012	\$/kW	(0.6738)
Rate Rider for Global Adjustment Sub-Account Disposition- effective until March 31, 2013	\$/kW	(0.4397)
Rate Rider for Deferral/Variance Account- effective until March 31, 2013	\$/kW	(0.6297)
Rate Rider for Tax Change - effective until April 30, 2012	\$/kW	(0.0329)
LRAM/SSM Recovery- effective until March 31, 2016	\$/kW	0.0061
Retail Transmission Rate – Network Service Rate -Interval Metered	\$/kW	2.8052
Retail Transmission Rate – Line and Transformation Connection Service Rate -Interval Metered	\$/kW	2.1151

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge - effective until April 30, 2012	\$/kWh	0.0013
Rural Rate Protection Charge - effective on and after May 1, 2012	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Guelph Hydro Electric Systems Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012
Implementation Date April 1, 2012

**This schedule supersedes and replaces all previously
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EB-2011-0123

LARGE USE SERVICE CLASSIFICATION

This classification refers to an account where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	907.62
Smart Meter Funding Adder - effective until April 30, 2012	\$	1.17
Smart Meter Disposition Rate Rider - effective until March 31, 2013	\$	(7.38)
Stranded Meter Cost Recovery Rate Rider - effective until March 31, 2016	\$	0.73
Post Retirement actuarial Gain Disposition Rate Rider - effective until March 31, 2025	\$	(151.18)
PILs Recovery Rate Rider - effective until March 31, 2016	\$	381.57
GEA Plan - Renewable Connection- Funding Rate Adder - effective until March 31, 2013	\$	0.10
Rate Rider for Recovery of Late Payment Litigation Costs - effective until April 30, 2012	\$	181.11
Distribution Volumetric Rate	\$/kW	2.2642
Foregone Distribution Revenue Rate Rider - Volumetric Charge - effective until December 31, 2012	\$/kW	0.0293
Rate Rider for Global Adjustment Sub-Account Disposition (2010) - effective until April 30, 2012	\$/kW	0.3330
Rate Rider for Deferral/Variance Account (2010)- effective until April 30, 2012	\$/kW	(0.8376)
Rate Rider for Global Adjustment Sub-Account Disposition- effective until March 31, 2013	\$/kW	(0.5312)
Rate Rider for Deferral/Variance Account- effective until March 31, 2013	\$/kW	(0.7475)
Rate Rider for Tax Change - effective until April 30, 2012	\$/kW	(0.0325)
LRAM/SSM Recovery- effective until March 31, 2016	\$/kW	0.0099
Retail Transmission Rate – Network Service Rate -Interval Metered	\$/kW	3.3876
Retail Transmission Rate – Line and Transformation Connection Service Rate -Interval Metered	\$/kW	2.5541

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge - effective until April 30, 2012	\$/kWh	0.0013
Rural Rate Protection Charge - effective on and after May 1, 2012	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Guelph Hydro Electric Systems Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date April 1, 2012

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

EB-2011-0123

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 750 volts or less where monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer provides detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed load. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	5.69
Foregone Distribution Revenue Rate Rider - Service Charge - effective until December 31, 2012	\$	0.07
Post Retirement actuarial Gain Disposition Rate Rider - effective until March 31, 2025	\$	(0.05)
PILs Recovery Rate Rider - effective until March 31, 2016	\$	0.13
GEA Plan - Renewable Connection- Funding Rate Adder - effective until March 31, 2013	\$	0.10
Rate Rider for Recovery of Late Payment Litigation Costs - effective until April 30, 2012	\$	0.06
Distribution Volumetric Rate	\$/kWh	0.0260
Foregone Distribution Revenue Rate Rider - Volumetric Charge - effective until December 31, 2012	\$/kWh	0.0003
Rate Rider for Global Adjustment Sub-Account Disposition (2010) - effective until April 30, 2012	\$/kWh	0.0006
Rate Rider for Deferral/Variance Account (2010)- effective until April 30, 2012	\$/kWh	(0.0015)
Rate Rider for Global Adjustment Sub-Account Disposition- effective until March 31, 2013	\$/kWh	(0.0010)
Rate Rider for Deferral/Variance Account- effective until March 31, 2013	\$/kWh	(0.0035)
Rate Rider for Tax Change - effective until April 30, 2012	\$/kWh	(0.0006)
LRAM/SSM Recovery- effective until March 31, 2016	\$/kWh	0.0048
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0049

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge - effective until April 30, 2012	\$/kWh	0.0013
Rural Rate Protection Charge - effective on and after May 1, 2012	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Guelph Hydro Electric Systems Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date April 1, 2012

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

EB-2011-0123

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	6.78
Foregone Distribution Revenue Rate Rider - Service Charge - effective until December 31, 2012	\$	0.08
Post Retirement actuarial Gain Disposition Rate Rider - effective until March 31, 2025	\$	(0.11)
PILs Recovery Rate Rider - effective until March 31, 2016	\$	0.27
GEA Plan - Renewable Connection- Funding Rate Adder - effective until March 31, 2013	\$	0.10
Rate Rider for Recovery of Late Payment Litigation Costs - effective until April 30, 2012	\$	0.11
Distribution Volumetric Rate	\$/kW	7.4990
Foregone Distribution Revenue Rate Rider - Volumetric Charge - effective until December 31, 2012	\$/kW	0.0874
Low Voltage Service Rate	\$/kW	0.0112
Rate Rider for Global Adjustment Sub-Account Disposition (2010) - effective until April 30, 2012	\$/kW	0.2243
Rate Rider for Deferral/Variance Account (2010)- effective until April 30, 2012	\$/kW	(0.5761)
Rate Rider for Global Adjustment Sub-Account Disposition- effective until March 31, 2013	\$/kW	(0.0013)
Rate Rider for Deferral/Variance Account- effective until March 31, 2013	\$/kW	(1.2750)
Rate Rider for Tax Change - effective until April 30, 2012	\$/kW	(0.1988)
Retail Transmission Rate – Network Service Rate	\$/kW	2.0706
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5610

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge - effective until April 30, 2012	\$/kWh	0.0013
Rural Rate Protection Charge - effective on and after May 1, 2012	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Guelph Hydro Electric Systems Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date April 1, 2012

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EB-2011-0123

STREET LIGHTING SERVICE CLASSIFICATION

This classification is for roadway lighting with the Municipality. The consumption for this customer is based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	0.38
Foregone Distribution Revenue Rate Rider - Service Charge - effective until December 31, 2012	\$	0.05
Post Retirement actuarial Gain Disposition Rate Rider - effective until March 31, 2025	\$	(0.01)
PILs Recovery Rate Rider - effective until March 31, 2016	\$	0.01
GEA Plan - Renewable Connection- Funding Rate Adder - effective until March 31, 2013	\$	0.10
Rate Rider for Recovery of Late Payment Litigation Costs - effective until April 30, 2012	\$	0.01
Distribution Volumetric Rate	\$/kW	9.0842
Foregone Distribution Revenue Rate Rider - Volumetric Charge - effective until December 31, 2012	\$/kW	1.1689
Low Voltage Service Rate	\$/kW	0.0135
Rate Rider for Global Adjustment Sub-Account Disposition (2010) - effective until April 30, 2012	\$/kW	0.2157
Rate Rider for Deferral/Variance Account (2010)- effective until April 30, 2012	\$/kW	(0.5424)
Rate Rider for Global Adjustment Sub-Account Disposition- effective until March 31, 2013	\$/kW	(0.3323)
Rate Rider for Deferral/Variance Account- effective until March 31, 2013	\$/kW	(2.9382)
Rate Rider for Tax Change - effective until April 30, 2012	\$/kW	(0.1010)
Retail Transmission Rate – Network Service Rate	\$/kW	2.4914
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.8782

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge - effective until April 30, 2012	\$/kWh	0.0013
Rural Rate Protection Charge - effective on and after May 1, 2012	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Guelph Hydro Electric Systems Inc.
TARIFF OF RATES AND CHARGES
Effective Date January 1, 2012
Implementation Date April 1, 2012

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EB-2011-0123

microFIT GENERATOR SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	5.25
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Guelph Hydro Electric Systems Inc.

TARIFF OF RATES AND CHARGES

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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.72)
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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Customer Administration

Arrears certificate	\$	15.00
Returned cheque charge (plus bank charges)	\$	8.55
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	8.75
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	10.00

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	9.00
Disconnect/Reconnect at meter - during regular hours	\$	20.00
Disconnect/Reconnect at meter - after regular hours	\$	50.00
Disconnect/Reconnect at pole - during regular hours	\$	50.00
Disconnect/Reconnect at pole - after regular hours	\$	95.00

Service call - customer-owned equipment	\$	17.50
Service Call - Customer-owned Equipment - After Regular Hours	\$	95.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35

Guelph Hydro Electric Systems Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

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EB-2011-0123

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

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

LOSS FACTORS

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

Total Loss factor - Secondary Metered Customer <5,000 kW	1.0209
Total Loss factor - Secondary Metered Customer > 5,000 kW	1.0160
Total Loss factor - Primary Metered Customer < 5,000 kW	1.0107
Total Loss factor - Primary Metered Customer > 5,000 kW	1.0059

Appendix B

Summary of Monthly Bill Impacts

		Consumption	800	kWh					
RESIDENTIAL		Current Board-Approved			Proposed			Impact	
Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$13.41	1	\$ 13.41	\$13.93	1	\$13.93	\$0.52	3.88%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				\$0.17	1	\$0.17	\$0.17	
Smart Meter Rate Adder	monthly	\$1.17	1	\$ 1.17	\$0.00	1	\$0.00	(\$1.17)	-100.00%
Smart Meter Disposition Rate Rider	monthly	\$0.00	1	\$ -	(\$0.29)	1	(\$0.29)	(\$0.29)	
Stranded Meter Cost Recovery Rate Rider	monthly	\$0.00	1	\$ -	\$0.73	1	\$0.73	\$0.73	
PRAGD Rate Rider	monthly	\$0.00	1	\$ -	(\$0.18)	1	(\$0.18)	(\$0.18)	
PILs Recovery Rate Rider	monthly	\$0.00	1	\$ -	\$0.45	1	\$0.45	\$0.45	
GEA Plan - Renewable Connection - Funding Rate Adder	monthly	\$0.00	1	\$ -	\$0.10	1	\$0.10	\$0.10	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$0.22	1	\$ 0.22	\$0.22	1	\$0.22	\$0.00	0.00%
Distribution Volumetric Rate	per kWh	\$0.0164	800	\$ 13.12	\$0.0170	800	\$13.60	\$0.48	3.66%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kWh				\$0.0002	800	\$0.13	\$0.13	
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kWh	\$0.0006	800	\$ 0.48	(\$0.0001)	800	(\$0.10)	(\$0.58)	-120.86%
Deferral/Variance Account Disposition Rate Rider	per kWh	(\$0.0015)	800	(\$1.20)	(\$0.0027)	800	(\$2.16)	(\$0.96)	80.03%
Incremental Capital Module Adder	per kWh	\$0.0008	800	\$ 0.64	\$0.0000	800	\$0.00	(\$0.64)	-100.00%
Tax Change Rate Rider	per kWh	(\$0.0005)	800	(\$0.40)	\$0.0000	800	\$0.00	\$0.40	-100.00%
LRAM & SSM Rate Rider	per kWh	\$0.0000	800	\$ -	\$0.0003	800	\$0.24	\$0.24	
Low Voltage Rate Adder	per kWh	\$0.0001	800	\$ 0.08	\$0.0000	800	\$0.00	(\$0.08)	-100.00%
Sub-Total A - Distribution				\$ 27.52			\$ 26.86	-\$ 0.66	-2.41%
RTSR - Network	per kWh	\$0.0062	832.32	\$ 5.16	\$ 0.0071	816.72	\$ 5.81	\$ 0.65	12.65%
RTSR - Line and Transformation Connection	per kWh	\$0.0052	832.32	\$ 4.33	\$ 0.0055	816.72	\$ 4.51	\$ 0.18	4.10%
Sub-Total B - Delivery (including Sub-Total A)				\$ 37.01			\$ 37.18	\$ 0.17	0.45%
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	832.32	\$ 4.33	\$ 0.0052	816.72	\$ 4.25	(\$0.08)	-1.87%
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	832.32	\$ 1.08	\$ 0.0013	816.72	\$ 1.06	(\$0.02)	-1.87%
Standard Supply Service Charge	monthly	\$0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$0.0070	800	\$ 5.60	\$ 0.0070	800	\$ 5.60	\$0.00	0.00%
Energy	per kWh	\$0.0752	832.32	\$ 62.55	\$ 0.0752	816.72	\$ 61.38	(\$1.17)	-1.87%
Total Bill (before Taxes)				\$110.82			\$ 109.71	(\$1.11)	-1.00%
HST		13%		\$ 14.41	13%		\$ 14.26	(\$0.14)	-1.00%
Total Bill (including Sub-total B)				\$125.22			\$ 123.97	(\$1.25)	-1.00%
Ontario Clean Energy Benefit (OCEB)		-10%		(\$12.52)	-10%		(\$12.40)	\$0.12	-0.96%
Total Bill (including OCEB)				\$112.70			\$ 111.57	(\$1.13)	-1.00%
Loss Factor (%)		Note 1	4.04%		2.09%				

		Consumption	1,000	kWh								
RESIDENTIAL					Current Board-Approved			Proposed			Impact	
Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	%			
Monthly Service Charge	monthly	\$13.41	1	\$ 13.41	\$13.93	1	\$13.93	\$0.52	3.88%			
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				\$0.17	1	\$0.17	\$0.17				
Smart Meter Rate Adder	monthly	\$1.17	1	\$ 1.17	\$0.00	1	\$0.00	(\$1.17)	-100.00%			
Smart Meter Disposition Rate Rider	monthly	\$0.00	1	\$ -	(\$0.29)	1	(\$0.29)	(\$0.29)				
Stranded Meter Cost Recovery Rate Rider	monthly	\$0.00	1	\$ -	\$0.73	1	\$0.73	\$0.73				
PRAGD Rate Rider	monthly	\$0.00	1	\$ -	(\$0.18)	1	(\$0.18)	(\$0.18)				
PILs Recovery Rate Rider	monthly	\$0.00	1	\$ -	\$0.45	1	\$0.45	\$0.45				
GEA Plan - Renewable Connection - Funding Rate Adder	monthly	\$0.00	1	\$ -	\$0.10	1	\$0.10	\$0.10				
Recovery of Late Payment Penalty Litigation Costs	monthly	\$0.22	1	\$ 0.22	\$0.22	1	\$0.22	\$0.00	0.00%			
Distribution Volumetric Rate	per kWh	\$0.0164	1,000	\$ 16.40	\$0.0170	1,000	\$17.00	\$0.60	3.66%			
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kWh				\$0.0002	1,000	\$0.17	\$0.17				
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kWh	\$0.0006	1000	\$ 0.60	(\$0.0001)	1,000	(\$0.13)	(\$0.73)	-120.86%			
Deferral/Variance Account Disposition Rate Rider	per kWh	(\$0.0015)	1000	(\$1.50)	(\$0.0027)	1,000	(\$2.70)	(\$1.20)	80.03%			
Incremental Capital Module Adder	per kWh	\$0.0008	1000	\$ 0.80	\$0.0000	1,000	\$0.00	(\$0.80)	-100.00%			
Tax Change Rate Rider	per kWh	(\$0.0005)	1000	(\$0.50)	\$0.0000	1,000	\$0.00	\$0.50	-100.00%			
LRAM & SSM Rate Rider	per kWh	\$0.0000	1000	\$ -	\$0.0003	1,000	\$0.30	\$0.30				
Low Voltage Rate Adder	per kWh	\$0.0001	1000	\$ 0.10	\$0.0000	1,000	\$0.00	(\$0.10)	-100.00%			
Volumetric Rate Adder(s)		\$0.0000	1000	\$ -	\$ -	1,000	\$0.00	\$ -				
Volumetric Rate Rider(s)		\$0.0000	1000	\$ -	\$ -	1,000	\$0.00	\$ -				
Sub-Total A - Distribution				\$ 30.70			\$ 29.79	-\$ 0.91	-2.98%			
RTSR - Network	per kWh	\$0.0062	1040.4	\$ 6.45	\$ 0.0071	1020.9	\$ 7.27	\$ 0.82	12.65%			
RTSR - Line and Transformation Connection	per kWh	\$0.0052	1040.4	\$ 5.41	\$ 0.0055	1020.9	\$ 5.63	\$ 0.22	4.10%			
Sub-Total B - Delivery (including Sub-Total A)				\$ 42.56			\$ 42.68	\$ 0.12	0.29%			
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	1040.4	\$ 5.41	\$ 0.0052	1020.9	\$ 5.31	(\$0.10)	-1.87%			
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	1040.4	\$ 1.35	\$ 0.0013	1020.9	\$ 1.33	(\$0.03)	-1.87%			
Standard Supply Service Charge	monthly	\$0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$0.00	0.00%			
Debt Retirement Charge (DRC)	per kWh	\$0.0070	1000	\$ 7.00	\$ 0.0070	1000	\$ 7.00	\$0.00	0.00%			
Energy	per kWh	\$0.0752	1040.4	\$ 78.19	\$ 0.0752	1020.9	\$ 76.72	(\$1.47)	-1.87%			
Total Bill (before Taxes)				\$ 134.76			\$ 133.29	(\$1.47)	-1.09%			
HST		13%		\$ 17.52	13%		\$ 17.33	(\$0.19)	-1.09%			
Total Bill (including Sub-total B)				\$ 152.28			\$ 150.62	(\$1.66)	-1.09%			
Ontario Clean Energy Benefit (OCEB)		-10%		(\$15.23)	-10%		(\$15.06)	\$0.17	-1.12%			
Total Bill (including OCEB)				\$ 137.05			\$ 135.56	(\$1.49)	-1.09%			
Loss Factor (%)		Note 1	4.04%		2.09%							

		Consumption	1,500	kWh					
RESIDENTIAL		Current Board-Approved			Proposed			Impact	
Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$13.41	1	\$ 13.41	\$13.93	1	\$13.93	\$0.52	3.88%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				\$0.17	1	\$0.17	\$0.17	
Smart Meter Rate Adder	monthly	\$1.17	1	\$ 1.17	\$0.00	1	\$0.00	(\$1.17)	-100.00%
Smart Meter Disposition Rate Rider	monthly	\$0.00	1	\$ -	(\$0.29)	1	(\$0.29)	(\$0.29)	
Stranded Meter Cost Recovery Rate Rider	monthly	\$0.00	1	\$ -	\$0.73	1	\$0.73	\$0.73	
PRAGD Rate Rider	monthly	\$0.00	1	\$ -	(\$0.18)	1	(\$0.18)	(\$0.18)	
PILs Recovery Rate Rider	monthly	\$0.00	1	\$ -	\$0.45	1	\$0.45	\$0.45	
GEA Plan - Renewable Connection - Funding Rate Adder	monthly	\$0.00	1	\$ -	\$0.10	1	\$0.10	\$0.10	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$0.22	1	\$ 0.22	\$0.22	1	\$0.22	\$0.00	0.00%
Distribution Volumetric Rate	per kWh	\$0.0164	1,500	\$ 24.60	\$0.0170	1,500	\$25.50	\$0.90	3.66%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kWh				\$0.0002	1,500	\$0.25	\$0.25	
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kWh	\$0.0006	1,500	\$ 0.90	(\$0.0001)	1,500	(\$0.19)	(\$1.09)	-120.86%
Deferral/Variance Account Disposition Rate Rider	per kWh	(\$0.0015)	1,500	(\$2.25)	(\$0.0027)	1,500	(\$4.05)	(\$1.80)	80.03%
Incremental Capital Module Adder	per kWh	\$0.0008	1,500	\$ 1.20	\$0.0000	1,500	\$0.00	(\$1.20)	-100.00%
Tax Change Rate Rider	per kWh	(\$0.0005)	1,500	(\$0.75)	\$0.0000	1,500	\$0.00	\$0.75	-100.00%
LRAM & SSM Rate Rider	per kWh	\$0.0000	1,500	\$ -	\$0.0003	1,500	\$0.45	\$0.45	
Low Voltage Rate Adder	per kWh	\$0.0001	1,500	\$ 0.15	\$0.0000	1,500	\$0.00	(\$0.15)	-100.00%
Volumetric Rate Adder(s)		\$0.0000	1,500	\$ -	\$ -	1,500	\$0.00	\$ -	
Volumetric Rate Rider(s)		\$0.0000	1,500	\$ -	\$ -	1,500	\$0.00	\$ -	
Sub-Total A - Distribution				\$ 38.65			\$ 37.11	-\$ 1.54	-3.99%
RTSR - Network	per kWh	\$0.0062	1560.6	\$ 9.68	\$ 0.0071	1531.35	\$ 10.90	\$ 1.22	12.65%
RTSR - Line and Transformation Connection	per kWh	\$0.0052	1560.6	\$ 8.12	\$ 0.0055	1531.35	\$ 8.45	\$ 0.33	4.10%
Sub-Total B - Delivery (including Sub-Total A)				\$ 56.44			\$ 56.45	\$ 0.01	0.02%
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	1560.6	\$ 8.12	\$ 0.0052	1531.35	\$ 7.96	(\$0.15)	-1.87%
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	1560.6	\$ 2.03	\$ 0.0013	1531.35	\$ 1.99	(\$0.04)	-1.87%
Standard Supply Service Charge	monthly	\$0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$0.0070	1500	\$ 10.50	\$ 0.0070	1500	\$ 10.50	\$0.00	0.00%
Energy	per kWh	\$0.0752	1560.6	\$ 117.28	\$ 0.0752	1531.35	\$ 115.08	(\$2.20)	-1.87%
Total Bill (before Taxes)				\$194.61			\$ 192.24	(\$2.38)	-1.22%
HST		13%		\$ 25.30	13%		\$ 24.99	(\$0.31)	-1.22%
Total Bill (including Sub-total B)				\$219.91			\$ 217.23	(\$2.68)	-1.22%
Ontario Clean Energy Benefit (OCEB)		-10%		(\$21.99)	-10%		(\$21.72)	\$0.27	-1.23%
Total Bill (including OCEB)				\$197.92			\$ 195.51	(\$2.41)	-1.22%
Loss Factor (%)	Note 1	4.04%			2.09%				

Consumption		2,000	kWh								
GS< 50 kW				Current Board-Approved			Proposed			Impact	
Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	monthly	\$12.26	1	\$ 12.26	\$15.00	1	\$15.00	\$2.74	22.35%		
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				\$0.91	1	\$0.91	\$0.91			
Smart Meter Rate Adder	monthly	\$1.17	1	\$ 1.17		1	\$0.00	(\$1.17)	-100.00%		
Smart Meter Disposition Rate Rider	monthly	\$0.00	1	\$ -	(\$0.60)	1	(\$0.60)	(\$0.60)			
Stranded Meter Cost Recovery Rate Rider	monthly	\$0.00	1	\$ -	\$0.73	1	\$0.73	\$0.73			
PRAGD Rate Rider	monthly	\$0.00	1	\$ -	(\$0.50)	1	(\$0.50)	(\$0.50)			
PILs Recovery Rate Rider	monthly	\$0.00	1	\$ -	\$1.26	1	\$1.26	\$1.26			
GEA -Renewable Connection- Funding Rate Adder	monthly	\$0.00	1	\$ -	\$0.10	1	\$0.10	\$0.10			
Recovery of Late Payment Penalty Litigation Costs	monthly	\$0.57	1	\$ 0.57	\$0.57	1	\$0.57	\$0.00	0.00%		
Distribution Volumetric Rate	per kWh	\$0.0156	2,000	\$ 31.20	\$0.0127	2,000	\$25.40	(\$5.80)	-18.59%		
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kWh				(\$0.0010)	2,000	(\$2.00)	(\$2.00)			
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kWh	\$0.0006	2,000	\$ 1.20	(\$0.0001)	2,000	(\$0.29)	(\$1.49)	-123.94%		
Deferral/Variance Account Disposition Rate Rider	per kWh	(\$0.0015)	2,000	(\$3.00)	(\$0.0018)	2,000	(\$3.65)	(\$0.65)	21.57%		
Incremental Capital Module Adder	per kWh	\$0.0004	2,000	\$ 0.80		2,000	\$0.00	(\$0.80)	-100.00%		
Tax Change Rate Rider	per kWh	(\$0.0003)	2,000	(\$0.60)		2,000	\$0.00	\$0.60	-100.00%		
LRAM & SSM Rate Rider	per kWh	\$0.0000	2,000	\$ -	\$0.0001	2,000	\$0.20	\$0.20			
Low Voltage Rate Adder	per kWh	\$0.0001	2,000	\$ 0.20	\$0.0000	2,000	\$0.00	(\$0.20)	-100.00%		
Volumetric Rate Adder(s)		\$0.0000	2,000	\$ -		2,000	\$0.00	\$0.00			
Volumetric Rate Rider(s)		\$0.0000	2,000	\$ -		2,000	\$0.00	\$0.00			
Sub-Total A - Distribution				\$ 43.80				\$37.15	(\$6.65)	-15.18%	
RTSR - Network	per kWh	\$ 0.0057	2,081	\$ 11.86	\$ 0.0065	2,042	\$13.36	\$1.50	12.65%		
RTSR - Line and Transformation Connection	per kWh	\$ 0.0046	2,081	\$ 9.57	\$ 0.0049	2,042	\$9.96	\$0.39	4.10%		
Sub-Total B - Delivery (including Sub-Total A)				\$ 65.23				\$60.47	(\$4.76)	-7.29%	
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	2,081	\$ 10.82	\$ 0.0052	2,042	\$10.62	(\$0.20)	-1.87%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	2,081	\$ 2.71	\$ 0.0013	2,042	\$2.65	(\$0.05)	-1.87%		
Standard Supply Service Charge	monthly	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$0.25	\$0.00	0.00%		
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	2,000	\$ 14.00	\$ 0.0070	2,000	\$14.00	\$0.00	0.00%		
Energy	per kWh	\$ 0.0752	2,081	\$ 156.37	\$ 0.0752	2,042	\$153.44	(\$2.93)	-1.87%		
Total Bill (before Taxes)				\$ 249.38				\$241.44	(\$7.94)	-3.18%	
HST		13%		\$ 32.42	13%		\$31.39	(\$1.03)	-3.18%		
Total Bill (including Sub-total B)				\$ 281.80				\$272.82	(\$8.98)	-3.19%	
Ontario Clean Energy Benefit (OCEB)				-10%	(\$28.18)			-10%	(\$27.28)	\$0.90	-3.19%
Total Bill (including OCEB)				\$ 253.62				\$245.54	(\$8.08)	-3.19%	
Note 1		4.04%			2.09%						

Consumption		4,000	kWh						
GS< 50 kW		Current Board-Approved			Proposed			Impact	
Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$12.26	1	\$ 12.26	\$15.00	1	\$15.00	\$2.74	22.35%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				\$0.91	1	\$0.91	\$0.91	
Smart Meter Rate Adder	monthly	\$1.17	1	\$ 1.17	\$0.00	1	\$0.00	(\$1.17)	-100.00%
Smart Meter Disposition Rate Rider	monthly	\$0.00	1	\$ -	(\$0.60)	1	(\$0.60)	(\$0.60)	
Stranded Meter Cost Recovery Rate Rider	monthly	\$0.00	1	\$ -	\$0.73	1	\$0.73	\$0.73	
PRAGD Rate Rider	monthly	\$0.00	1	\$ -	(\$0.50)	1	(\$0.50)	(\$0.50)	
PILs Recovery Rate Rider	monthly	\$0.00	1	\$ -	\$1.26	1	\$1.26	\$1.26	
GEA -Renewable Connection- Funding Rate Adder	monthly	\$0.00	1	\$ -	\$0.10	1	\$0.10	\$0.10	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$0.57	1	\$ 0.57	\$0.57	1	\$0.57	\$0.00	0.00%
Distribution Volumetric Rate	per kWh	\$0.0156	4,000	\$ 62.40	\$0.0127	4,000	\$50.80	(\$11.60)	-18.59%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kWh				(\$0.0010)	4,000	(\$4.00)	(\$4.00)	
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kWh	\$0.0006	4,000	\$ 2.40	(\$0.0001)	4,000	(\$0.57)	(\$2.97)	-123.94%
Deferral/Variance Account Disposition Rate Rider	per kWh	(\$0.0015)	4,000	(\$6.00)	(\$0.0018)	4,000	(\$7.29)	(\$1.29)	21.57%
Incremental Capital Module Adder	per kWh	\$0.0004	4,000	\$ 1.60	\$0.0000	4,000	\$0.00	(\$1.60)	-100.00%
Tax Change Rate Rider	per kWh	(\$0.0003)	4,000	(\$1.20)	\$0.0000	4,000	\$0.00	\$1.20	-100.00%
LRAM & SSM Rate Rider	per kWh	\$0.0000	4,000	\$ -	\$0.0001	4,000	\$0.40	\$0.40	
Low Voltage Rate Adder	per kWh	\$0.0001	4,000	\$ 0.40	\$0.0000	4,000	\$0.00	(\$0.40)	-100.00%
Volumetric Rate Adder(s)		\$0.0000	4,000	\$ -		4,000	\$0.00	\$0.00	
Volumetric Rate Rider(s)		\$0.0000	4,000	\$ -		4,000	\$0.00	\$0.00	
Sub-Total A - Distribution				\$ 73.60			\$56.81	(\$16.79)	-22.81%
RTSR - Network	per kWh	\$ 0.0057	4,162	\$ 23.72	\$ 0.0065	4,084	\$26.72	\$3.00	12.65%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0046	4,162	\$ 19.14	\$ 0.0049	4,084	\$19.93	\$0.78	4.10%
Sub-Total B - Delivery (including Sub-Total A)				\$ 116.46			\$103.46	(\$13.00)	-11.16%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	4,162	\$ 21.64	\$ 0.0052	4,084	\$21.23	(\$0.41)	-1.87%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	4,162	\$ 5.41	\$ 0.0013	4,084	\$5.31	(\$0.10)	-1.87%
					\$ -				
Standard Supply Service Charge	monthly	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	4,000	\$ 28.00	\$ 0.0070	4,000	\$28.00	\$0.00	0.00%
Energy	per kWh	\$ 0.0752	4,162	\$ 312.74	\$ 0.0752	4,084	\$306.88	(\$5.86)	-1.87%
Total Bill (before Taxes)				\$ 484.51			\$465.14	(\$19.37)	-4.00%
HST		13%		\$ 62.99	13%		\$60.47	(\$2.52)	-4.00%
Total Bill (including Sub-total B)				\$ 547.50			\$525.61	(\$21.89)	-4.00%
Ontario Clean Energy Benefit (OCEB)		-10%		(\$54.75)	-10%		(\$52.56)	\$2.19	-4.00%
Total Bill (including OCEB)				\$ 492.75			\$473.05	(\$19.70)	-4.00%
Note 1		4.04%			2.09%				

Consumption		10,000	kWh						
GS< 50 kW		Current Board-Approved			Proposed			Impact	
Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$12.26	1	\$ 12.26	\$15.00	1	\$15.00	\$2.74	22.35%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				\$0.91	1	\$0.91	\$0.91	
Smart Meter Rate Adder	monthly	\$1.17	1	\$ 1.17	\$0.00	1	\$0.00	(\$1.17)	-100.00%
Smart Meter Disposition Rate Rider	monthly	\$0.00	1	\$ -	(\$0.60)	1	(\$0.60)	(\$0.60)	
Stranded Meter Cost Recovery Rate Rider	monthly	\$0.00	1	\$ -	\$0.73	1	\$0.73	\$0.73	
PRAGD Rate Rider	monthly	\$0.00	1	\$ -	(\$0.50)	1	(\$0.50)	(\$0.50)	
PILs Recovery Rate Rider	monthly	\$0.00	1	\$ -	\$1.26	1	\$1.26	\$1.26	
GEA -Renewable Connection- Funding Rate Adder	monthly	\$0.00	1	\$ -	\$0.10	1	\$0.10	\$0.10	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$0.57	1	\$ 0.57	\$0.57	1	\$0.57	\$0.00	0.00%
Distribution Volumetric Rate	per kWh	\$0.0156	10,000	\$ 156.00	\$0.0127	10,000	\$127.00	(\$29.00)	-18.59%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kWh				(\$0.0010)	10,000	(\$10.00)	(\$10.00)	
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kWh	\$0.0006	10,000	\$ 6.00	(\$0.0001)	10,000	(\$1.44)	(\$7.44)	-123.94%
Deferral/Variance Account Disposition Rate Rider	per kWh	(\$0.0015)	10,000	(\$15.00)	(\$0.0018)	10,000	(\$18.24)	(\$3.24)	21.57%
Incremental Capital Module Adder	per kWh	\$0.0004	10,000	\$ 4.00	\$0.0000	10,000	\$0.00	(\$4.00)	-100.00%
Tax Change Rate Rider	per kWh	(\$0.0003)	10,000	(\$3.00)	\$0.0000	10,000	\$0.00	\$3.00	-100.00%
LRAM & SSM Rate Rider	per kWh	\$0.0000	10,000	\$ -	\$0.0001	10,000	\$1.00	\$1.00	
Low Voltage Rate Adder	per kWh	\$0.0001	10,000	\$ 1.00	\$0.0000	10,000	\$0.00	(\$1.00)	-100.00%
Volumetric Rate Adder(s)		\$0.0000	10,000	\$ -		10,000	\$0.00	\$0.00	
Volumetric Rate Rider(s)		\$0.0000	10,000	\$ -		10,000	\$0.00	\$0.00	
Sub-Total A - Distribution				\$ 163.00			\$115.81	(\$47.19)	-28.95%
RTSR - Network	per kWh	\$ 0.0057	10,404	\$ 59.30	\$ 0.0065	10,209	\$66.81	\$7.50	12.65%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0046	10,404	\$ 47.86	\$ 0.0049	10,209	\$49.82	\$1.96	4.10%
Sub-Total B - Delivery (including Sub-Total A)				\$ 270.16			\$232.44	(\$37.72)	-13.96%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	10,404	\$ 54.10	\$ 0.0052	10,209	\$53.09	(\$1.01)	-1.87%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	10,404	\$ 13.53	\$ 0.0013	10,209	\$13.27	(\$0.25)	-1.87%
					\$ -				
Standard Supply Service Charge	monthly	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	10,000	\$ 70.00	\$ 0.0070	10,000	\$70.00	\$0.00	0.00%
Energy	per kWh	\$ 0.0752	10,404	\$ 781.86	\$ 0.0752	10,209	\$767.21	(\$14.65)	-1.87%
Total Bill (before Taxes)				\$1,189.90			\$1,136.25	(\$53.65)	-4.51%
HST		13%		\$ 154.69	13%		\$147.71	(\$6.97)	-4.51%
Total Bill (including Sub-total B)				\$1,344.58			\$1,283.96	(\$60.62)	-4.51%
Ontario Clean Energy Benefit (OCEB)		-10%		(\$134.46)	-10%		(\$128.40)	\$6.06	-4.51%
Total Bill (including OCEB)				\$1,210.12			\$1,155.56	(\$54.56)	-4.51%
Note 1		4.04%			2.09%				

Loss Factor (%)	Note 1	4.04%	2.09%
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		Consumption		64,000 kWh		160 kWh			
				Current Board-Approved		Proposed		Impact	
GS 50 to 999 kW Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$230.69	1	\$230.69	\$163.52	1	\$163.52	(\$67.17)	-29.12%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				(\$22.39)	1	(\$22.39)	(\$22.39)	
Smart Meter Rate Adder	monthly	\$1.17	1	\$1.17	\$0.00	1	\$0.00	(\$1.17)	-100.00%
Smart Meter Disposition Rate Rider	monthly		1	\$0.00	(\$2.17)	1	(\$2.17)	(\$2.17)	
Stranded Meter Cost Recovery Rate Rider	monthly		1	\$0.00	\$0.73	1	\$0.73	\$0.73	
PRAGD Rate Rider	monthly		1	\$0.00	(\$3.80)	1	(\$3.80)	(\$3.80)	
PILs Recovery Rate Rider	monthly		1	\$0.00	\$9.58	1	\$9.58	\$9.58	
GEA Plan - Renewable Connection - Funding Rate Adder	monthly		1	\$0.00	\$0.10	1	\$0.10	\$0.10	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$4.21	1	\$4.21	\$4.21	1	\$4.21	\$0.00	0.00%
Distribution Volumetric Rate	per kW	\$2.7665	160	\$442.64	\$2.4929	160	\$398.86	(\$43.78)	-9.89%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				(\$0.0986)	160	(\$15.78)	(\$15.78)	
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kW	\$0.2280	160	\$36.48	(\$0.3681)	160	(\$58.90)	(\$95.38)	-261.45%
Deferral/Variance Account Disposition Rate Rider	per kW	(\$0.5756)	160	(\$92.10)	(\$0.5768)	160	(\$92.29)	(\$0.20)	0.21%
Incremental Capital Module Adder	per kW	\$0.0916	160	\$14.66	\$0.0000	160	\$0.00	(\$14.66)	-100.00%
Tax Change Rate Rider	per kW	(\$0.0595)	160	(\$9.52)	\$0.0000	160	\$0.00	\$9.52	-100.00%
LRAM & SSM Rate Rider	per kW		160	\$0.00	\$0.0065	160	\$1.04	\$1.04	
Low Voltage Rate Adder	per kW	\$0.0374	160	\$5.98	\$0.0151	160	\$2.42	(\$3.57)	-59.63%
Volumetric Rate Rider(s)			160	\$0.00	\$0.0000	160	\$0.00	\$0.00	
Volumetric Rate Rider(s)			160	\$0.00	\$0.0000	160	\$0.00	\$0.00	
Sub-Total A - Distribution				\$634.21			\$385.14	(\$249.08)	-39.27%
RTSR - Network	per kW	\$2.4435	160	\$390.96	\$2.8052	160	\$448.84	\$57.88	14.80%
RTSR - Line and Transformation Connection	per kW	\$1.9938	160	\$319.01	\$2.1151	160	\$338.42	\$19.41	6.09%
Sub-Total B - Delivery (including Sub-Total A)				\$1,344.18			\$1,172.40	(\$171.79)	-12.78%
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	66,586	\$346.25	\$0.0052	65,338	\$339.76	(\$6.49)	-1.87%
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	66,586	\$86.56	\$0.0013	65,338	\$84.94	(\$1.62)	-1.87%
Standard Supply Service Charge	monthly	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$0.0070	64,000	\$448.00	\$0.0070	64,000	\$448.00	\$0.00	0.00%
Energy	per kWh	\$0.07146	66,586	\$4,758.21	\$0.07146	65,338	\$4,669.02	(\$89.18)	-1.87%
Total Bill (before Taxes)				\$6,983.45			\$6,714.37	(\$269.08)	-3.85%
HST		13%		\$907.85	13%		\$872.87	(\$34.98)	-3.85%
Total Bill (including Sub-total B)				\$7,891.29			\$7,587.23	(\$304.06)	-3.85%
Total Bill				\$7,891.29			\$7,587.23	(\$304.06)	-3.85%
Loss Factor (%)	Note 1	4.04%			2.09%				

		Consumption		200,000 kWh		500 kW			
		Current Board-Approved		Proposed		Impact			
GS 50 to 999 kW Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$230.69	1	\$230.69	\$163.52	1	\$163.52	(\$67.17)	-29.12%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				(\$22.39)	1	(\$22.39)	(\$22.39)	
Smart Meter Rate Adder	monthly	\$1.17	1	\$1.17	\$0.00	1	\$0.00	(\$1.17)	-100.00%
Smart Meter Disposition Rate Rider	monthly		1	\$0.00	(\$2.17)	1	(\$2.17)	(\$2.17)	
Stranded Meter Cost Recovery Rate Rider	monthly		1	\$0.00	\$0.73	1	\$0.73	\$0.73	
PRAGD Rate Rider	monthly		1	\$0.00	(\$3.80)	1	(\$3.80)	(\$3.80)	
PILs Recovery Rate Rider	monthly		1	\$0.00	\$9.58	1	\$9.58	\$9.58	
GEA Plan - Renewable Connection - Funding Rate Adder	monthly		1	\$0.00	\$0.10	1	\$0.10	\$0.10	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$4.21	1	\$4.21	\$4.21	1	\$4.21	\$0.00	0.00%
Distribution Volumetric Rate	per kW	\$2.7665	500	\$1,383.25	\$2.4929	500	\$1,246.45	(\$136.80)	-9.89%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				(\$0.0986)	500	(\$49.32)	(\$49.32)	
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kW	\$0.2280	500	\$114.00	(\$0.3681)	500	(\$184.05)	(\$298.05)	-261.45%
Deferral/Variance Account Disposition Rate Rider	per kW	(\$0.5756)	500	(\$287.80)	(\$0.5768)	500	(\$288.42)	(\$0.62)	0.21%
Incremental Capital Module Adder	per kW	\$0.0916	500	\$45.80	\$0.0000	500	\$0.00	(\$45.80)	-100.00%
Tax Change Rate Rider	per kW	(\$0.0595)	500	(\$29.75)	\$0.0000	500	\$0.00	\$29.75	-100.00%
LRAM & SSM Rate Rider	per kW		500	\$0.00	\$0.0065	500	\$3.25	\$3.25	
Low Voltage Rate Adder	per kW	\$0.0374	500	\$18.70	\$0.0151	500	\$7.55	(\$11.15)	-59.63%
Volumetric Rate Rider(s)			500	\$0.00	\$0.0000	500	\$0.00	\$0.00	
Volumetric Rate Rider(s)			500	\$0.00	\$0.0000	500	\$0.00	\$0.00	
Sub-Total A - Distribution				\$1,480.27			\$885.25	(\$595.02)	-40.20%
RTSR - Network	per kW	\$2.4435	500	\$1,221.75	\$2.8052	500	\$1,402.62	\$180.87	14.80%
RTSR - Line and Transformation Connection	per kW	\$1.9938	500	\$996.90	\$2.1151	500	\$1,057.56	\$60.66	6.09%
Sub-Total B - Delivery (including Sub-Total A)				\$3,698.92			\$3,345.44	(\$353.48)	-9.56%
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	208,080	\$1,082.02	\$0.0052	204,180	\$1,061.74	(\$20.28)	-1.87%
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	208,080	\$270.50	\$0.0013	204,180	\$265.43	(\$5.07)	-1.87%
Standard Supply Service Charge	monthly	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$0.0070	200,000	\$1,400.00	\$0.0070	200,000	\$1,400.00	\$0.00	0.00%
Energy	per kWh	\$0.07146	208,080	\$14,869.40	\$0.07146	204,180	\$14,590.70	(\$278.69)	-1.87%
Total Bill (before Taxes)				\$21,321.09			\$20,663.56	(\$657.53)	-3.08%
HST		13%		\$2,771.74	13%		\$2,686.26	(\$85.48)	-3.08%
Total Bill (including Sub-total B)				\$24,092.83			\$23,349.82	(\$743.01)	-3.08%
Total Bill (including OCEB)				\$24,092.83			\$23,349.82	(\$743.01)	-3.08%
Loss Factor (%)	Note 1	4.04%			2.09%				

		Consumption		1,000,000 kWh		2,800 kWh			
				Current Board-Approved		Proposed		Impact	
GS 1000 to 4999 kW Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$620.07	1	\$620.07	\$620.07	1	\$620.07	\$0.00	0.00%
Smart Meter Rate Adder	monthly	\$1.17	1	\$1.17		1	\$0.00	(\$1.17)	-100.00%
Smart Meter Disposition Rate Rider	monthly		1	\$0.00	(\$2.57)	1	(\$2.57)	(\$2.57)	
Stranded Meter Cost Recovery Rate Rider	monthly		1	\$0.00	\$0.73	1	\$0.73	\$0.73	
PRAGD Rate Rider	monthly		1	\$0.00	(\$46.33)	1	(\$46.33)	(\$46.33)	
PILs Recovery Rate Rider	monthly		1	\$0.00	\$116.92	1	\$116.92	\$116.92	
GEA Plan - Renewable Connection - Funding Rate Adder	monthly		1	\$0.00	\$0.10	1	\$0.10	\$0.10	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$53.31	1	\$53.31	\$53.31	1	\$53.31	\$0.00	0.00%
Distribution Volumetric Rate	per kW	\$1.9813	2,800	\$5,547.64	\$3.2717	2,800	\$9,160.76	\$3,613.12	65.13%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$0.4301	2,800	\$1,204.37	\$1,204.37	
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kW	\$0.2681	2,800	\$750.68	(\$0.4397)	2,800	(\$1,231.16)	(\$1,981.84)	-264.01%
Deferral/Variance Account Disposition Rate Rider	per kW	(\$0.6738)	2,800	(\$1,886.64)	(\$0.6297)	2,800	(\$1,763.21)	\$123.43	-6.54%
Incremental Capital Module Adder	per kW	\$0.0507	2,800	\$141.96		2,800	\$0.00	(\$141.96)	-100.00%
Tax Change Rate Rider	per kW	(\$0.0329)	2,800	(\$92.12)		2,800	\$0.00	\$92.12	-100.00%
LRAM & SSM Rate Rider	per kW		2,800	\$0.00	\$0.0061	2,800	\$17.08	\$17.08	
Low Voltage Rate Adder	per kW		2,800	\$0.00		2,800	\$0.00	\$0.00	
Volumetric Rate Rider(s)			2,800	\$0.00		2,800	\$0.00	\$0.00	
Volumetric Rate Rider(s)			2,800	\$0.00		2,800	\$0.00	\$0.00	
Sub-Total A - Distribution				\$5,136.07			\$8,130.08	\$2,994.01	58.29%
RTSR - Network	per kW	\$2.4435	2,800	\$6,841.80	\$2.8052	2,800	\$7,854.68	\$1,012.88	14.80%
RTSR - Line and Transformation Connection	per kW	\$1.9938	2,800	\$5,582.64	\$2.1151	2,800	\$5,922.35	\$339.71	6.09%
Sub-Total B - Delivery (including Sub-Total A)				\$17,560.51			\$21,907.11	\$4,346.60	24.75%
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	1,040,400	\$5,410.08	\$0.0052	1,020,900	\$5,308.68	(\$101.40)	-1.87%
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	1,040,400	\$1,352.52	\$0.0013	1,020,900	\$1,327.17	(\$25.35)	-1.87%
Standard Supply Service Charge	monthly	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$0.0070	1,000,000	\$7,000.00	\$0.0070	1,000,000	\$7,000.00	\$0.00	0.00%
Energy	per kWh	\$0.07146	1,040,400	\$74,346.98	\$0.07146	1,020,900	\$72,953.51	(\$1,393.47)	-1.87%
Total Bill (before Taxes)				\$105,670.34			\$108,496.73	\$2,826.38	2.67%
HST		13%		\$13,737.14	13%		\$14,104.57	\$367.43	2.67%
Total Bill (including Sub-total B)				\$119,407.49			\$122,601.30	\$3,193.81	2.67%
Total Bill				\$119,407.49			\$122,601.30	\$3,193.81	2.67%
Loss Factor (%)	Note 1	4.04%			2.09%				

		Consumption		1,600,000 kWh		4,000 kWh			
				Current Board-Approved		Proposed		Impact	
GS 1000 to 4999 kW Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$620.07	1	\$620.07	\$620.07	1	\$620.07	\$0.00	0.00%
Smart Meter Rate Adder	monthly	\$1.17	1	\$1.17		1	\$0.00	(\$1.17)	-100.00%
Smart Meter Disposition Rate Rider	monthly		1	\$0.00	(\$2.57)	1	(\$2.57)	(\$2.57)	
Stranded Meter Cost Recovery Rate Rider	monthly		1	\$0.00	\$0.73	1	\$0.73	\$0.73	
PRAGD Rate Rider	monthly		1	\$0.00	(\$46.33)	1	(\$46.33)	(\$46.33)	
PILs Recovery Rate Rider	monthly		1	\$0.00	\$116.92	1	\$116.92	\$116.92	
GEA Plan - Renewable Connection - Funding Rate Adder	monthly		1	\$0.00	\$0.10	1	\$0.10	\$0.10	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$53.31	1	\$53.31	\$53.31	1	\$53.31	\$0.00	0.00%
Distribution Volumetric Rate	per kW	\$1.9813	4,000	\$7,925.20	\$3.2717	4,000	\$13,086.80	\$5,161.60	65.13%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$0.4301	4,000	\$1,720.53	\$1,720.53	
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kW	\$0.2681	4,000	\$1,072.40	(\$0.4397)	4,000	(\$1,758.80)	(\$2,831.20)	-264.01%
Deferral/Variance Account Disposition Rate Rider	per kW	(\$0.6738)	4,000	(\$2,695.20)	(\$0.6297)	4,000	(\$2,518.88)	\$176.32	-6.54%
Incremental Capital Module Adder	per kW	\$0.0507	4,000	\$202.80		4,000	\$0.00	(\$202.80)	-100.00%
Tax Change Rate Rider	per kW	(\$0.0329)	4,000	(\$131.60)		4,000	\$0.00	\$131.60	-100.00%
LRAM & SSM Rate Rider	per kW		4,000	\$0.00	\$0.0061	4,000	\$24.40	\$24.40	
Low Voltage Rate Adder	per kW		4,000	\$0.00		4,000	\$0.00	\$0.00	
Volumetric Rate Rider(s)			4,000	\$0.00		4,000	\$0.00	\$0.00	
Volumetric Rate Rider(s)			4,000	\$0.00		4,000	\$0.00	\$0.00	
Sub-Total A - Distribution				\$7,048.15			\$11,296.30	\$4,248.15	60.27%
RTSR - Network	per kW	\$2.4435	4,000	\$9,774.00	\$2.8052	4,000	\$11,220.96	\$1,446.96	14.80%
RTSR - Line and Transformation Connection	per kW	\$1.9938	4,000	\$7,975.20	\$2.1151	4,000	\$8,460.50	\$485.30	6.09%
Sub-Total B - Delivery (including Sub-Total A)				\$24,797.35			\$30,977.77	\$6,180.42	24.92%
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	1,664,640	\$8,656.13	\$0.0052	1,633,440	\$8,493.89	(\$162.24)	-1.87%
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	1,664,640	\$2,164.03	\$0.0013	1,633,440	\$2,123.47	(\$40.56)	-1.87%
Standard Supply Service Charge	monthly	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$0.0070	1,600,000	\$11,200.00	\$0.0070	1,600,000	\$11,200.00	\$0.00	0.00%
Energy	per kWh	\$0.07146	1,664,640	\$118,955.17	\$0.07146	1,633,440	\$116,725.62	(\$2,229.55)	-1.87%
Total Bill (before Taxes)				\$165,772.93			\$169,521.00	\$3,748.07	2.26%
HST		13%		\$21,550.48	13%		\$22,037.73	\$487.25	2.26%
Total Bill (including Sub-total B)				\$187,323.42			\$191,558.73	\$4,235.31	2.26%
Total Bill				\$187,323.42			\$191,558.73	\$4,235.31	2.26%
Loss Factor (%)	Note 1	4.04%			2.09%				

		Consumption		2,400,000 kWh		5,400 kW			
				Current Board-Approved		Proposed		Impact	
Large User (> 5000kW) Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$907.62	1	\$907.62	\$907.62	1	\$907.62	\$0.00	0.00%
Smart Meter Rate Adder	monthly	\$1.17	1	\$1.17		1	\$0.00	(\$1.17)	-100.00%
Smart Meter Disposition Rate Rider	monthly		1	\$0.00	(\$7.38)	1	(\$7.38)	(\$7.38)	
Stranded Meter Cost Recovery Rate Rider	monthly		1	\$0.00	\$0.73	1	\$0.73	\$0.73	
PRAGD Rate Rider	monthly		1	\$0.00	(\$151.18)	1	(\$151.18)	(\$151.18)	
PILs Recovery Rate Rider	monthly		1	\$0.00	\$381.57	1	\$381.57	\$381.57	
GEA Plan - Renewable Connection - Funding Rate Adder	monthly		1	\$0.00	\$0.10	1	\$0.10	\$0.10	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$181.11	1	\$181.11	\$181.11	1	\$181.11	\$0.00	0.00%
Distribution Volumetric Rate	per kW	\$2.1764	5,400	\$11,752.56	\$2.2642	5,400	\$12,226.68	\$474.12	4.03%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$0.0293	5,400	\$158.04	\$158.04	
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kW	\$0.3330	5,400	\$1,798.20	(\$0.5312)	5,400	(\$2,868.31)	(\$4,666.51)	-259.51%
Deferral/Variance Account Disposition Rate Rider	per kW	(\$0.8376)	5,400	(\$4,523.04)	(\$0.7475)	5,400	(\$4,036.52)	\$486.52	-10.76%
Incremental Capital Module Adder	per kW	\$0.0500	5,400	\$270.00		5,400	\$0.00	(\$270.00)	-100.00%
Tax Change Rate Rider	per kW	(\$0.0325)	5,400	(\$175.50)		5,400	\$0.00	\$175.50	-100.00%
LRAM & SSM Rate Rider	per kW		5,400	\$0.00	\$0.0099	5,400	\$53.46	\$53.46	
Low Voltage Rate Adder	per kW		5,400	\$0.00		5,400	\$0.00	\$0.00	
Volumetric Rate Rider(s)			5,400	\$0.00		5,400	\$0.00	\$0.00	
Volumetric Rate Rider(s)			5,400	\$0.00		5,400	\$0.00	\$0.00	
Sub-Total A - Distribution				\$10,212.12			\$6,845.93	(\$3,366.19)	-32.96%
RTSR - Network	per kW	\$2.9508	5,400	\$15,934.32	\$3.3876	5,400	\$18,293.27	\$2,358.95	14.80%
RTSR - Line and Transformation Connection	per kW	\$2.4076	5,400	\$13,001.04	\$2.5541	5,400	\$13,792.17	\$791.13	6.09%
Sub-Total B - Delivery (including Sub-Total A)				\$39,147.48			\$38,931.38	(\$216.10)	-0.55%
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	2,414,400	\$12,554.88	\$0.0052	2,414,160	\$12,553.63	(\$1.25)	-0.01%
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	2,414,400	\$3,138.72	\$0.0013	2,414,160	\$3,138.41	(\$0.31)	-0.01%
Standard Supply Service Charge	monthly	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$0.0070	2,400,000	\$16,800.00	\$0.0070	2,400,000	\$16,800.00	\$0.00	0.00%
Energy	per kWh	\$0.07146	2,414,400	\$172,533.02	\$0.07146	2,414,160	\$172,515.87	(\$17.15)	-0.01%
Total Bill (before Taxes)				\$244,174.35			\$243,939.54	(\$234.81)	-0.10%
HST		13%		\$31,742.67	13%		\$31,712.14	(\$30.53)	-0.10%
Total Bill (including Sub-total B)				\$275,917.02			\$275,651.68	(\$265.34)	-0.10%
Total Bill				\$275,917.02			\$275,651.68	(\$265.34)	-0.10%
Loss Factor (%)	Note 1	0.60%			0.59%				

		Consumption		3,100,000 kWh		7,500 kW			
				Current Board-Approved		Proposed		Impact	
Large User (> 5000kW) Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$907.62	1	\$907.62	\$907.62	1	\$907.62	\$0.00	0.00%
Smart Meter Rate Adder	monthly	\$1.17	1	\$1.17		1	\$0.00	(\$1.17)	-100.00%
Smart Meter Disposition Rate Rider	monthly		1	\$0.00	(\$7.38)	1	(\$7.38)	(\$7.38)	
Stranded Meter Cost Recovery Rate Rider	monthly		1	\$0.00	\$0.73	1	\$0.73	\$0.73	
PRAGD Rate Rider	monthly		1	\$0.00	(\$151.18)	1	(\$151.18)	(\$151.18)	
PILs Recovery Rate Rider	monthly		1	\$0.00	\$381.57	1	\$381.57	\$381.57	
GEA Plan - Renewable Connection - Funding Rate Adder	monthly		1	\$0.00	\$0.10	1	\$0.10	\$0.10	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$181.11	1	\$181.11	\$181.11	1	\$181.11	\$0.00	0.00%
Distribution Volumetric Rate	per kW	\$2.1764	7,500	\$16,323.00	\$2.2642	7,500	\$16,981.50	\$658.50	4.03%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$0.0293	7,500	\$219.50	\$219.50	
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kW	\$0.3330	7,500	\$2,497.50	(\$0.5312)	7,500	(\$3,983.76)	(\$6,481.26)	-259.51%
Deferral/Variance Account Disposition Rate Rider	per kW	(\$0.8376)	7,500	(\$6,282.00)	(\$0.7475)	7,500	(\$5,606.28)	\$675.72	-10.76%
Incremental Capital Module Adder	per kW	\$0.0500	7,500	\$375.00		7,500	\$0.00	(\$375.00)	-100.00%
Tax Change Rate Rider	per kW	(\$0.0325)	7,500	(\$243.75)		7,500	\$0.00	\$243.75	-100.00%
LRAM & SSM Rate Rider	per kW		7,500	\$0.00	\$0.0099	7,500	\$74.25	\$74.25	
Low Voltage Rate Adder	per kW		7,500	\$0.00		7,500	\$0.00	\$0.00	
Volumetric Rate Rider(s)			7,500	\$0.00		7,500	\$0.00	\$0.00	
Volumetric Rate Rider(s)			7,500	\$0.00		7,500	\$0.00	\$0.00	
Sub-Total A - Distribution				\$13,759.65			\$8,997.79	(\$4,761.86)	-34.61%
RTSR - Network	per kW	\$2.9508	7,500	\$22,131.00	\$3.3876	7,500	\$25,407.32	\$3,276.32	14.80%
RTSR - Line and Transformation Connection	per kW	\$2.4076	7,500	\$18,057.00	\$2.5541	7,500	\$19,155.80	\$1,098.80	6.09%
Sub-Total B - Delivery (including Sub-Total A)				\$53,947.65			\$53,560.91	(\$386.74)	-0.72%
Wholesale Market Service Charge (WMSA)	per kWh	\$0.0052	3,118,600	\$16,216.72	\$0.0052	3,118,290	\$16,215.11	(\$1.61)	-0.01%
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	3,118,600	\$4,054.18	\$0.0013	3,118,290	\$4,053.78	(\$0.40)	-0.01%
Standard Supply Service Charge	monthly	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$0.0070	3,100,000	\$21,700.00	\$0.0070	3,100,000	\$21,700.00	\$0.00	0.00%
Energy	per kWh	\$0.07146	3,118,600	\$222,855.16	\$0.07146	3,118,290	\$222,833.00	(\$22.15)	-0.01%
Total Bill (before Taxes)				\$318,773.96			\$318,363.05	(\$410.91)	-0.13%
HST		13%		\$41,440.61	13%		\$41,387.20	(\$53.42)	-0.13%
Total Bill (including Sub-total B)				\$360,214.57			\$359,750.24	(\$464.33)	-0.13%
Total Bill				\$360,214.57			\$359,750.24	(\$464.33)	-0.13%
Loss Factor (%)	Note 1	0.60%			0.59%				

		Consumption		4,200,000 kWh		10,000 kWh			
				Current Board-Approved		Proposed		Impact	
Large User (> 5000kW) Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$907.62	1	\$907.62	\$907.62	1	\$907.62	\$0.00	0.00%
Smart Meter Rate Adder	monthly	\$1.17	1	\$1.17		1	\$0.00	(\$1.17)	-100.00%
Smart Meter Disposition Rate Rider	monthly		1	\$0.00	(\$7.38)	1	(\$7.38)	(\$7.38)	
Stranded Meter Cost Recovery Rate Rider	monthly		1	\$0.00	\$0.73	1	\$0.73	\$0.73	
PRAGD Rate Rider	monthly		1	\$0.00	(\$151.18)	1	(\$151.18)	(\$151.18)	
PILs Recovery Rate Rider	monthly		1	\$0.00	\$381.57	1	\$381.57	\$381.57	
GEA Plan - Renewable Connection - Funding Rate Adder	monthly		1	\$0.00	\$0.10	1	\$0.10	\$0.10	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$181.11	1	\$181.11	\$181.11	1	\$181.11	\$0.00	0.00%
Distribution Volumetric Rate	per kW	\$2.1764	10,000	\$21,764.00	\$2.2642	10,000	\$22,642.00	\$878.00	4.03%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$0.0293	10,000	\$292.67	\$292.67	
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kW	\$0.3330	10,000	\$3,330.00	(\$0.5312)	10,000	(\$5,311.68)	(\$8,641.68)	-259.51%
Deferral/Variance Account Disposition Rate Rider	per kW	(\$0.8376)	10,000	(\$8,376.00)	(\$0.7475)	10,000	(\$7,475.04)	\$900.96	-10.76%
Incremental Capital Module Adder	per kW	\$0.0500	10,000	\$500.00		10,000	\$0.00	(\$500.00)	-100.00%
Tax Change Rate Rider	per kW	(\$0.0325)	10,000	(\$325.00)		10,000	\$0.00	\$325.00	-100.00%
LRAM & SSM Rate Rider	per kW		10,000	\$0.00	\$0.0099	10,000	\$99.00	\$99.00	
Low Voltage Rate Adder	per kW		10,000	\$0.00		10,000	\$0.00	\$0.00	
Volumetric Rate Rider(s)			10,000	\$0.00		10,000	\$0.00	\$0.00	
Volumetric Rate Rider(s)			10,000	\$0.00		10,000	\$0.00	\$0.00	
Sub-Total A - Distribution				\$17,982.90			\$11,559.52	(\$6,423.38)	-35.72%
RTSR - Network	per kW	\$2.9508	10,000	\$29,508.00	\$3.3876	10,000	\$33,876.43	\$4,368.43	14.80%
RTSR - Line and Transformation Connection	per kW	\$2.4076	10,000	\$24,076.00	\$2.5541	10,000	\$25,541.06	\$1,465.06	6.09%
Sub-Total B - Delivery (including Sub-Total A)				\$71,566.90			\$70,977.02	(\$589.88)	-0.82%
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	4,225,200	\$21,971.04	\$0.0052	4,224,780	\$21,968.86	(\$2.18)	-0.01%
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	4,225,200	\$5,492.76	\$0.0013	4,224,780	\$5,492.21	(\$0.55)	-0.01%
Standard Supply Service Charge	monthly	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$0.0070	4,200,000	\$29,400.00	\$0.0070	4,200,000	\$29,400.00	\$0.00	0.00%
Energy	per kWh	\$0.07146	4,225,200	\$301,932.79	\$0.07146	4,224,780	\$301,902.78	(\$30.01)	-0.01%
Total Bill (before Taxes)				\$430,363.74			\$429,741.12	(\$622.63)	-0.14%
HST		13%		\$55,947.29	13%		\$55,866.35	(\$80.94)	-0.14%
Total Bill (including Sub-total B)				\$486,311.03			\$485,607.46	(\$703.57)	-0.14%
Total Bill				\$486,311.03			\$485,607.46	(\$703.57)	-0.14%
Loss Factor (%)	Note 1	0.60%			0.59%				

		Consumption		10,000,000 kWh		15,000 kWh			
				Current Board-Approved		Proposed		Impact	
Large User (> 5000kW) Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$907.62	1	\$907.62	\$907.62	1	\$907.62	\$0.00	0.00%
Smart Meter Rate Adder	monthly	\$1.17	1	\$1.17		1	\$0.00	(\$1.17)	-100.00%
Smart Meter Disposition Rate Rider	monthly		1	\$0.00	(\$7.38)	1	(\$7.38)	(\$7.38)	
Stranded Meter Cost Recovery Rate Rider	monthly		1	\$0.00	\$0.73	1	\$0.73	\$0.73	
PRAGD Rate Rider	monthly		1	\$0.00	(\$151.18)	1	(\$151.18)	(\$151.18)	
PILs Recovery Rate Rider	monthly		1	\$0.00	\$381.57	1	\$381.57	\$381.57	
GEA Plan - Renewable Connection - Funding Rate Adder	monthly		1	\$0.00	\$0.10	1	\$0.10	\$0.10	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$181.11	1	\$181.11	\$181.11	1	\$181.11	\$0.00	0.00%
Distribution Volumetric Rate	per kW	\$2.1764	15,000	\$32,646.00	\$2.2642	15,000	\$33,963.00	\$1,317.00	4.03%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$0.0293	15,000	\$439.00	\$439.00	
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kW	\$0.3330	15,000	\$4,995.00	(\$0.5312)	15,000	(\$7,967.52)	(\$12,962.52)	-259.51%
Deferral/Variance Account Disposition Rate Rider	per kW	(\$0.8376)	15,000	(\$12,564.00)	(\$0.7475)	15,000	(\$11,212.56)	\$1,351.44	-10.76%
Incremental Capital Module Adder	per kW	\$0.0500	15,000	\$750.00		15,000	\$0.00	(\$750.00)	-100.00%
Tax Change Rate Rider	per kW	(\$0.0325)	15,000	(\$487.50)		15,000	\$0.00	\$487.50	-100.00%
LRAM & SSM Rate Rider	per kW		15,000	\$0.00	\$0.0099	15,000	\$148.50	\$148.50	
Low Voltage Rate Adder	per kW		15,000	\$0.00		15,000	\$0.00	\$0.00	
Volumetric Rate Rider(s)			15,000	\$0.00		15,000	\$0.00	\$0.00	
Volumetric Rate Rider(s)			15,000	\$0.00		15,000	\$0.00	\$0.00	
Sub-Total A - Distribution				\$26,429.40			\$16,683.00	(\$9,746.40)	-36.88%
RTSR - Network	per kW	\$2.9508	15,000	\$44,262.00	\$3.3876	15,000	\$50,814.64	\$6,552.64	14.80%
RTSR - Line and Transformation Connection	per kW	\$2.4076	15,000	\$36,114.00	\$2.5541	15,000	\$38,311.59	\$2,197.59	6.09%
Sub-Total B - Delivery (including Sub-Total A)				\$106,805.40			\$105,809.24	(\$996.16)	-0.93%
Wholesale Market Service Charge (WMS)	per kWh	\$0.0052	10,060,000	\$52,312.00	\$0.0052	10,059,000	\$52,306.80	(\$5.20)	-0.01%
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	10,060,000	\$13,078.00	\$0.0013	10,059,000	\$13,076.70	(\$1.30)	-0.01%
Standard Supply Service Charge	monthly	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$0.0070	10,000,000	\$70,000.00	\$0.0070	10,000,000	\$70,000.00	\$0.00	0.00%
Energy	per kWh	\$0.07146	10,060,000	\$718,887.60	\$0.07146	10,059,000	\$718,816.14	(\$71.46)	-0.01%
Total Bill (before Taxes)				\$961,083.25			\$960,009.13	(\$1,074.12)	-0.11%
HST		13%		\$124,940.82	13%		\$124,801.19	(\$139.64)	-0.11%
Total Bill (including Sub-total B)				\$1,086,024.07			\$1,084,810.31	(\$1,213.76)	-0.11%
Total Bill				\$1,086,024.07			\$1,084,810.31	(\$1,213.76)	-0.11%
Loss Factor (%)	Note 1	0.60%			0.59%				

Consumption		325 kWh		1 Connections					
		Current Board-Approved		Proposed		Impact			
Unmetered Scattered Load Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$5.48	1	\$ 5.48	\$5.69	1	\$5.69	\$0.21	3.88%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				\$0.07	1	\$0.07	\$0.07	
Smart Meter Rate Adder	monthly		1	\$ -		1	\$0.00	\$0.00	
Smart Meter Disposition Rate Rider	monthly		1	\$ -		1	\$0.00	\$0.00	
Stranded Meter Cost Recovery Rate Rider	monthly		1	\$ -		1	\$0.00	\$0.00	
PRAGD Rate Rider	monthly		1	\$ -	(\$0.05)	1	(\$0.05)	(\$0.05)	
PILs Recovery Rate Rider	monthly		1	\$ -	\$0.13	1	\$0.13	\$0.13	
GEA Plan - Renewable Connection - Funding Rate Adder	monthly		1	\$ -	\$0.10	1	\$0.10	\$0.10	
GEA Plan - Smart Grid - Funding Rate Adder	monthly		1	\$ -	\$0.00	1	\$0.00	\$0.00	
PP&E Disposition Rate Rider	monthly		1	\$ -		1	\$0.00	\$0.00	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$0.06	1	\$ 0.06	\$0.06	1	\$0.06	\$0.00	0.00%
Distribution Volumetric Rate	per kWh	\$0.0250	325	\$ 8.13	\$0.0260	325	\$8.45	\$0.32	4.00%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kWh				\$0.0003	325	\$0.10	\$0.10	
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kWh	\$0.0006	325	\$ 0.20	(\$0.0010)	325	(\$0.31)	(\$0.51)	-259.95%
Deferral/Variance Account Disposition Rate Rider	per kWh	(\$0.0015)	325	(\$0.49)	(\$0.0035)	325	(\$1.13)	(\$0.64)	131.08%
Incremental Capital Module Adder	per kWh	\$0.0009	325	\$ 0.29		325	\$0.00	(\$0.29)	-100.00%
Tax Change Rate Rider	per kWh	(\$0.0006)	325	(\$0.20)		325	\$0.00	\$0.20	-100.00%
LRAM & SSM Rate Rider	per kWh		325	\$ -	\$0.0048	325	\$1.56	\$1.56	
Low Voltage Rate Adder	per kWh	\$0.0001	325	\$ 0.03		325	\$0.00	(\$0.03)	-100.00%
Volumetric Rate Adder(s)			325	\$ -		325	\$0.00	\$ -	
Volumetric Rate Rider(s)			325	\$ -		325	\$0.00	\$ -	
Sub-Total A - Distribution				\$ 13.50			\$ 14.67	\$ 1.17	8.68%
RTSR - Network	per kWh	\$0.0057	338.13	\$ 1.93	\$ 0.0065	331.79	\$ 2.17	\$ 0.24	12.65%
RTSR - Line and Transformation Connection	per kWh	\$0.0046	338.13	\$ 1.56	\$ 0.0049	331.79	\$ 1.62	\$ 0.06	4.10%
Sub-Total B - Delivery (including Sub-Total A)				\$ 16.99			\$ 18.46	\$ 1.48	8.71%
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	338.13	\$ 1.76	\$ 0.0052	331.79	\$ 1.73	(\$0.03)	-1.87%
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	338.13	\$ 0.44	\$ 0.0013	331.79	\$ 0.43	(\$0.01)	-1.87%
Standard Supply Service Charge	monthly	\$0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$0.0070	325	\$ 2.28	\$ 0.0070	325	\$ 2.28	\$0.00	0.00%
Energy	per kWh	\$0.07515	338.13	\$ 25.41	\$ 0.07515	331.79	\$ 24.93	(\$0.48)	-1.87%
Total Bill (before Taxes)				\$ 47.12			\$ 48.08	\$0.96	2.04%
HST		13%		\$ 6.13	13%		\$ 6.25	\$0.12	2.04%
Total Bill (including Sub-total B)				\$ 53.24			\$ 54.33	\$1.09	2.05%
Ontario Clean Energy Benefit (OCEB)		-10%		(\$5.32)	-10%		(\$5.43)	(\$0.11)	2.07%
Total Bill (including OCEB)				\$ 47.92			\$ 48.90	\$0.98	2.05%
Loss Factor (%)	Note 1	4.04%				2.09%			

		Consump	65,000	kWh							
			200	Connections							
		Current Board-Approved			Proposed			Impact			
Unmetered Scattered Load Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	monthly	\$5.48	200	\$ 1,096.00	\$5.69	200	\$1,138.48	\$42.48	3.88%		
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				\$0.07	1	\$0.07	\$0.07			
Smart Meter Rate Adder	monthly		1	\$ -		1	\$0.00	\$0.00			
Smart Meter Disposition Rate Rider	monthly		1	\$ -		1	\$0.00	\$0.00			
Stranded Meter Cost Recovery Rate Rider	monthly		1	\$ -		1	\$0.00	\$0.00			
PRAGD Rate Rider	monthly		1	\$ -	(\$0.05)	1	(\$0.05)	(\$0.05)			
PILs Recovery Rate Rider	monthly		1	\$ -	\$0.13	1	\$0.13	\$0.13			
GEA Plan - Renewable Connection - Funding Rate Adder	monthly		1	\$ -	\$0.10	1	\$0.10	\$0.10			
Recovery of Late Payment Penalty Litigation Costs	monthly	\$0.06	1	\$ 0.06	\$0.06	1	\$0.06	\$0.00	0.00%		
Distribution Volumetric Rate	per kWh	\$0.0250	65,000	\$ 1,625.00	\$0.0260	65,000	\$1,690.00	\$65.00	4.00%		
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kWh				\$0.0003	65,000	\$19.50	\$19.50			
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kWh	\$0.0006	65,000	\$ 39.00	(\$0.0010)	65,000	(\$62.38)	(\$101.38)	-259.95%		
Deferral/Variance Account Disposition Rate Rider	per kWh	(\$0.0015)	65,000	(\$97.50)	(\$0.0035)	65,000	(\$225.30)	(\$127.80)	131.08%		
Incremental Capital Module Adder	per kWh	\$0.0009	65,000	\$ 58.50		65,000	\$0.00	(\$58.50)	-100.00%		
Tax Change Rate Rider	per kWh	(\$0.0006)	65,000	(\$39.00)		65,000	\$0.00	\$39.00	-100.00%		
LRAM & SSM Rate Rider	per kWh		65,000	\$ -	\$0.0048	65,000	\$312.00	\$312.00			
Low Voltage Rate Adder	per kWh	\$0.0001	65,000	\$ 6.50		65,000	\$0.00	(\$6.50)	-100.00%		
Volumetric Rate Adder(s)			65,000	\$ -		65,000	\$0.00	\$ -			
Volumetric Rate Rider(s)			65,000	\$ -		65,000	\$0.00	\$ -			
Sub-Total A - Distribution				\$ 2,688.56			\$ 2,872.61	\$ 184.05	6.85%		
RTSR - Network	per kWh	\$0.0057	67,626.00	\$ 385.47	\$ 0.0065	66,358.50	\$ 434.24	\$ 48.77	12.65%		
RTSR - Line and Transformation Connection	per kWh	\$0.0046	67,626.00	\$ 311.08	\$ 0.0049	66,358.50	\$ 323.82	\$ 12.74	4.10%		
Sub-Total B - Delivery (including Sub-Total A)				\$ 3,385.11			\$ 3,630.67	\$ 245.56	7.25%		
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	67,626.00	\$ 351.66	\$ 0.0052	66,358.50	\$ 345.06	(\$6.59)	-1.87%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	67,626.00	\$ 87.91	\$ 0.0013	66,358.50	\$ 86.27	(\$1.65)	-1.87%		
Standard Supply Service Charge	monthly	\$0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$0.00	0.00%		
Debt Retirement Charge (DRC)	per kWh	\$0.0070	65,000	\$ 455.00	\$ 0.0070	65,000	\$ 455.00	\$0.00	0.00%		
Energy	per kWh	\$0.07515	67,626.00	\$ 5,082.09	\$ 0.07515	66,358.50	\$ 4,986.84	(\$95.25)	-1.87%		
Total Bill (before Taxes)				\$ 9,362.02			\$ 9,504.09	\$142.07	1.52%		
HST		13%		\$ 1,217.06	13%		\$ 1,235.53	\$18.47	1.52%		
Total Bill (including Sub-total B)				\$ 10,579.08			\$ 10,739.63	\$160.55	1.52%		
Ontario Clean Energy Benefit (OCEB)		-10%		(\$1,057.91)	-10%		(\$1,073.96)	(\$16.05)	1.52%		
Total Bill (including OCEB)				\$ 9,521.17			\$ 9,665.67	\$144.50	1.52%		
Loss Factor (%)	Note 1	4.04%			2.09%						

		Consumption			721 Connections				
		97,008 kWh							
		216 kW							
		Current Board-Approved			Proposed			Impact	
Sentinel Lighting Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$6.53	721	\$4,708.13	\$6.78	721	\$4,890.54	\$182.41	3.87%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				\$0.08	1	\$0.08	\$0.08	
Smart Meter Rate Adder	monthly		1	\$0.00		1	\$0.00	\$0.00	
Smart Meter Disposition Rate Rider	monthly		1	\$0.00		1	\$0.00	\$0.00	
Stranded Meter Cost Recovery Rate Rider	monthly		1	\$0.00		1	\$0.00	\$0.00	
PRAGD Rate Rider	monthly		1	\$0.00	(\$0.11)	1	(\$0.11)	(\$0.11)	
PILs Recovery Rate Rider	monthly		1	\$0.00	\$0.27	1	\$0.27	\$0.27	
GEA Plan - Renewable Connection - Funding Rate Adder	monthly		1	\$0.00	\$0.10	1	\$0.10	\$0.10	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$0.11	1	\$0.11	\$0.11	1	\$0.11	\$0.00	0.00%
Distribution Volumetric Rate	per kW	\$7.2193	216	\$1,559.37	\$7.4990	216	\$1,619.78	\$60.42	3.87%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$0.0874	216	\$18.89	\$18.89	
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kW	\$0.2243	216	\$48.45	(\$0.0013)	216	(\$0.28)	(\$48.73)	-100.57%
Deferral/Variance Account Disposition Rate Rider	per kW	(\$0.5761)	216	(\$124.44)	(\$1.2750)	216	(\$275.40)	(\$150.96)	121.31%
Incremental Capital Module Adder	per kW	\$0.3062	216	\$66.14		216	\$0.00	(\$66.14)	-100.00%
Tax Change Rate Rider	per kW	(\$0.1988)	216	(\$42.94)		216	\$0.00	\$42.94	-100.00%
LRAM & SSM Rate Rider	per kW		216	\$0.00		216	\$0.00	\$0.00	
Low Voltage Rate Adder	per kW	\$0.0286	216	\$6.18	\$0.0112	216	\$2.42	(\$3.76)	-60.84%
Volumetric Rate Rider(s)			216	\$0.00		216	\$0.00	\$0.00	
Volumetric Rate Rider(s)			216	\$0.00		216	\$0.00	\$0.00	
Sub-Total A - Distribution				\$6,221.00			\$6,256.42	\$35.42	0.57%
RTSR - Network	per kW	\$1.8036	216	\$389.58	\$2.0706	216	\$447.25	\$57.67	14.80%
RTSR - Line and Transformation Connection	per kW	\$1.4715	216	\$317.84	\$1.5610	216	\$337.19	\$19.34	6.09%
Sub-Total B - Delivery (including Sub-Total A)				\$6,928.42			\$7,040.86	\$112.44	1.62%
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	100,927	\$524.82	\$0.0052	99,035	\$514.98	(\$9.84)	-1.87%
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	100,927	\$131.21	\$0.0013	99,035	\$128.75	(\$2.46)	-1.87%
Standard Supply Service Charge	monthly	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$0.0070	97,008	\$679.06	\$0.0070	97,008	\$679.06	\$0.00	0.00%
Energy	per kWh	\$0.07515	100,927	\$7,584.67	\$0.07515	99,035	\$7,442.52	(\$142.16)	-1.87%
Total Bill (before Taxes)				\$15,848.42			\$15,806.41	(\$42.02)	-0.27%
HST		13%		\$2,060.30	13%		\$2,054.83	(\$5.46)	-0.27%
Total Bill (including Sub-total B)				\$17,908.72			\$17,861.24	(\$47.48)	-0.27%
Ontario Clean Energy Benefit (OCEB)		-10%		(\$1,790.87)	-10%		(\$1,786.12)	\$4.75	-0.27%
Total Bill (including OCEB)				\$16,117.85			\$16,075.12	(\$42.73)	-0.27%
Loss Factor (%)	Note 1	4.04%			2.09%				

Consumption		25 kWh			2 Connections			Impact	
		1 kW							
		Current Board-Approved			Proposed				
Sentinel Lighting Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$6.53	2	\$13.06	\$6.78	2	\$13.57	\$0.51	3.87%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				\$0.08	1	\$0.08	\$0.08	
Smart Meter Rate Adder	monthly		1	\$0.00		1	\$0.00	\$0.00	
Smart Meter Disposition Rate Rider	monthly		1	\$0.00		1	\$0.00	\$0.00	
Stranded Meter Cost Recovery Rate Rider	monthly		1	\$0.00		1	\$0.00	\$0.00	
PRAGD Rate Rider	monthly		1	\$0.00	(\$0.11)	1	(\$0.11)	(\$0.11)	
PILs Recovery Rate Rider	monthly		1	\$0.00	\$0.27	1	\$0.27	\$0.27	
GEA Plan - Renewable Connection - Funding Rate Adder	monthly		1	\$0.00	\$0.10	1	\$0.10	\$0.10	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$0.11	1	\$0.11	\$0.11	1	\$0.11	\$0.00	0.00%
Distribution Volumetric Rate	per kW	\$7.2193	1	\$7.22	\$7.4990	1	\$7.50	\$0.28	3.87%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$0.0874	1	\$0.09	\$0.09	
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kW	\$0.2243	1	\$0.22	(\$0.0013)	1	(\$0.00)	(\$0.23)	-100.57%
Deferral/Variance Account Disposition Rate Rider	per kW	(\$0.5761)	1	(\$0.58)	(\$1.2750)	1	(\$1.27)	(\$0.70)	121.31%
Incremental Capital Module Adder	per kW	\$0.3062	1	\$0.31		1	\$0.00	(\$0.31)	-100.00%
Tax Change Rate Rider	per kW	(\$0.1988)	1	(\$0.20)		1	\$0.00	\$0.20	-100.00%
LRAM & SSM Rate Rider	per kW		1	\$0.00		1	\$0.00	\$0.00	
Low Voltage Rate Adder	per kW	\$0.0286	1	\$0.03	\$0.0112	1	\$0.01	(\$0.02)	-60.84%
Volumetric Rate Rider(s)			1	\$0.00		1	\$0.00	\$0.00	
Volumetric Rate Rider(s)			1	\$0.00		1	\$0.00	\$0.00	
Sub-Total A - Distribution				\$20.17			\$20.35	\$0.18	0.87%
RTSR - Network	per kW	\$1.8036	1	\$1.80	\$2.0706	1	\$2.07	\$0.27	14.80%
RTSR - Line and Transformation Connection	per kW	\$1.4715	1	\$1.47	\$1.5610	1	\$1.56	\$0.09	6.09%
Sub-Total B - Delivery (including Sub-Total A)				\$23.45			\$23.98	\$0.53	2.27%
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	26.01	\$0.14	\$0.0052	25.52	\$0.13	(\$0.00)	-1.87%
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	26.01	\$0.03	\$0.0013	25.52	\$0.03	(\$0.00)	-1.87%
Standard Supply Service Charge	monthly	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$0.0070	25	\$0.18	\$0.0070	25	\$0.18	\$0.00	0.00%
Energy	per kWh	\$0.07515	26.01	\$1.95	\$0.07515	25.52	\$1.92	(\$0.04)	-1.87%
Total Bill (before Taxes)				\$26.00			\$26.49	\$0.49	1.90%
HST		13%		\$3.38	13%		\$3.44	\$0.06	1.90%
Total Bill (including Sub-total B)				\$29.38			\$29.93	\$0.55	1.87%
Ontario Clean Energy Benefit (OCEB)		-10%		(\$2.94)	-10%		(\$2.99)	(\$0.05)	1.70%
Total Bill (including OCEB)				\$26.44			\$26.94	\$0.50	1.89%
Loss Factor (%)	Note 1	4.04%			2.09%				

		Consumption			Connections				
		850,000 kWh 2,400 kW			15,000				
		Current Board-Approved			Proposed			Impact	
Street Lighting Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$0.23	15000	\$3,450.00	\$0.38	15000	\$5,640.00	\$2,190.00	63.48%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				\$0.05	1	\$0.05	\$0.05	
Smart Meter Rate Adder	monthly		1	\$0.00		1	\$0.00	\$0.00	
Smart Meter Disposition Rate Rider	monthly		1	\$0.00		1	\$0.00	\$0.00	
Stranded Meter Cost Recovery Rate Rider	monthly		1	\$0.00		1	\$0.00	\$0.00	
PRAGD Rate Rider	monthly		1	\$0.00	(\$0.01)	1	(\$0.01)	(\$0.01)	
PILs Recovery Rate Rider	monthly		1	\$0.00	\$0.01	1	\$0.01	\$0.01	
GEA Plan - Renewable Connection - Funding Rate Adder	monthly		1	\$0.00	\$0.10	1	\$0.10	\$0.10	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$0.01	1	\$0.01	\$0.01	1	\$0.01	\$0.00	0.00%
Distribution Volumetric Rate	per kW	\$5.5565	2,400	\$13,335.60	\$9.0842	2,400	\$21,802.08	\$8,466.48	63.49%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$1.1689	2,400	\$2,805.36	\$2,805.36	
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kW	\$0.2157	2,400	\$517.68	(\$0.3323)	2,400	(\$797.57)	(\$1,315.25)	-254.07%
Deferral/Variance Account Disposition Rate Rider	per kW	(\$0.5424)	2,400	(\$1,301.76)	(\$2.9382)	2,400	(\$7,051.62)	(\$5,749.86)	441.70%
Incremental Capital Module Adder	per kW	\$0.1555	2,400	\$373.20		2,400	\$0.00	(\$373.20)	-100.00%
Tax Change Rate Rider	per kW	(\$0.1010)	2,400	(\$242.40)		2,400	\$0.00	\$242.40	-100.00%
LRAM & SSM Rate Rider	per kW		2,400	\$0.00		2,400	\$0.00	\$0.00	
Low Voltage Rate Adder	per kW	\$0.0345	2,400	\$82.80	\$0.0135	2,400	\$32.40	(\$50.40)	-60.87%
Volumetric Rate Rider(s)			2,400	\$0.00		2,400	\$0.00	\$0.00	
Volumetric Rate Rider(s)			2,400	\$0.00		2,400	\$0.00	\$0.00	
Sub-Total A - Distribution				\$16,215.13			\$22,430.83	\$6,215.70	38.33%
RTSR - Network	per kW	\$2.1701	2,400	\$5,208.24	\$2.4914	2,400	\$5,979.28	\$771.04	14.80%
RTSR - Line and Transformation Connection	per kW	\$1.7705	2,400	\$4,249.20	\$1.8782	2,400	\$4,507.77	\$258.57	6.09%
Sub-Total B - Delivery (including Sub-Total A)				\$25,672.57			\$32,917.88	\$7,245.31	28.22%
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	884,340.00	\$4,598.57	\$0.0052	867,765.00	\$4,512.38	(\$86.19)	-1.87%
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	884,340.00	\$1,149.64	\$0.0013	867,765.00	\$1,128.09	(\$21.55)	-1.87%
Standard Supply Service Charge	monthly	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$0.0070	850,000	\$5,950.00	\$0.0070	850,000	\$5,950.00	\$0.00	0.00%
Energy	per kWh	\$0.07146	884,340	\$63,194.94	\$0.07146	867,765.00	\$62,010.49	(\$1,184.45)	-1.87%
Total Bill (before Taxes)				\$100,565.97			\$106,519.09	\$5,953.12	5.92%
HST		13%		\$13,073.58	13%		\$13,847.48	\$773.91	5.92%
Total Bill (including Sub-total B)				\$113,639.54			\$120,366.57	\$6,727.03	5.92%
Total Bill				\$113,639.54			\$120,366.57	\$6,727.03	5.92%
Loss Factor (%)	Note 1	4.04%			2.09%				

		Consumption			Connections				
		56.67 kWh			1				
		0.16 kW							
		Current Board-Approved			Proposed			Impact	
Street Lighting Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$0.23	1	\$0.23	\$0.38	1	\$0.38	\$0.15	63.48%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				\$0.05	1	\$0.05	\$0.05	
Smart Meter Rate Adder	monthly		1	\$0.00		1	\$0.00	\$0.00	
Smart Meter Disposition Rate Rider	monthly		1	\$0.00		1	\$0.00	\$0.00	
Stranded Meter Cost Recovery Rate Rider	monthly		1	\$0.00		1	\$0.00	\$0.00	
PRAGD Rate Rider	monthly		1	\$0.00	(\$0.01)	1	(\$0.01)	(\$0.01)	
PILs Recovery Rate Rider	monthly		1	\$0.00	\$0.01	1	\$0.01	\$0.01	
GEA Plan - Renewable Connection - Funding Rate Adder	monthly		1	\$0.00	\$0.10	1	\$0.10	\$0.10	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$0.01	1	\$0.01	\$0.01	1	\$0.01	\$0.00	0.00%
Distribution Volumetric Rate	per kW	\$5.5565	0.16	\$0.89	\$9.0842	0.16	\$1.45	\$0.56	63.49%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$1.1689	0.16	\$0.19	\$0.19	
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kW	\$0.2157	0.16	\$0.03	(\$0.3323)	0.16	(\$0.05)	(\$0.09)	-254.07%
Deferral/Variance Account Disposition Rate Rider	per kW	(\$0.5424)	0.16	(\$0.09)	(\$2.9382)	0.16	(\$0.47)	(\$0.38)	441.70%
Incremental Capital Module Adder	per kW	\$0.1555	0.16	\$0.02		0.16	\$0.00	(\$0.02)	-100.00%
Tax Change Rate Rider	per kW	(\$0.1010)	0.16	(\$0.02)		0.16	\$0.00	\$0.02	-100.00%
LRAM & SSM Rate Rider	per kW		0.16	\$0.00		0.16	\$0.00	\$0.00	
Low Voltage Rate Adder	per kW	\$0.0345	0.16	\$0.01	\$0.0135	0.16	\$0.00	(\$0.00)	-60.87%
Volumetric Rate Rider(s)			0.16	\$0.00		0.16	\$0.00	\$0.00	
Volumetric Rate Rider(s)			0.16	\$0.00		0.16	\$0.00	\$0.00	
Sub-Total A - Distribution				\$1.09			\$1.67	\$0.57	52.70%
RTSR - Network	per kW	\$2.1701	0.16	\$0.35	\$2.4914	0.16	\$0.40	\$0.05	14.80%
RTSR - Line and Transformation Connection	per kW	\$1.7705	0.16	\$0.28	\$1.8782	0.16	\$0.30	\$0.02	6.09%
Sub-Total B - Delivery (including Sub-Total A)				\$1.72			\$2.37	\$0.64	37.39%
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	58.96	\$0.31	\$0.0052	57.85	\$0.30	(\$0.01)	-1.87%
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	58.96	\$0.08	\$0.0013	57.85	\$0.08	(\$0.00)	-1.87%
Standard Supply Service Charge	monthly	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$0.0070	56.67	\$0.40	\$0.0070	56.67	\$0.40	\$0.00	0.00%
Energy	per kWh	\$0.07146	58.96	\$4.21	\$0.07146	57.85	\$4.13	(\$0.08)	-1.87%
Total Bill (before Taxes)				\$6.96			\$7.52	\$0.56	8.00%
HST		13%		\$0.91	13%		\$0.98	\$0.07	8.00%
Total Bill (including Sub-total B)				\$7.87			\$8.50	\$0.63	8.01%
Total Bill				\$7.87			\$8.50	\$0.63	8.01%
Loss Factor (%)	Note 1	4.04%			2.09%				

Appendix C

Summary of the Significant Items Adjusted as a Result of the Settlement Agreement

The Table below lists the adjustments applied to the Application as originally filed and the results of the Settlement

Agreement:


Summary of the Significant Items Adjusted as a Result of this Settlement Agreement

Summary Of Significant Items Adjusted			
	Original As per Application (A)	Settlement Submission (B)	Difference (C= B-A)
Rate Base			
Gross Fixed Assets (average)	\$178,018,480	\$177,644,810	(\$373,670)
Accumulated Depreciation (average)	(\$63,313,009)	(\$62,623,827)	\$689,182
Allowance for Working Capital:			
Controllable Expenses	\$15,611,241	\$14,326,000	(\$1,285,241)
Cost of Power	\$143,312,358	\$153,524,605	\$10,212,247
Utility Income			
Operating Revenues:			
Distribution Revenue at Current Rates	\$24,708,000	\$24,763,956	\$55,956
Distribution Revenue at Proposed Rates	\$30,652,117	\$26,383,971	(\$4,268,146)
Other Revenue:			
Specific Service Charges	\$416,655	\$572,666	\$156,011
Operating Expenses:			
OM+A Expenses	\$15,611,241	\$14,326,000	(\$1,285,241)
Depreciation/Amortization	\$6,831,714	\$4,659,567	(\$2,172,147)
Property taxes			
Other expenses			
Taxes/PILs			
Taxable Income:			
Adjustments required to arrive at taxable income	(\$3,255,915)	(\$4,586,542)	(\$1,330,627)
Utility Income Taxes and Rates:			
Income taxes (not grossed up)	\$538,936	\$66,273	(\$472,664)
Income taxes (grossed up)	\$730,761	\$73,246	(\$657,516)
Federal tax (%)	15.00%	5.44%	
Provincial tax (%)	11.25%	4.08%	
Cost of Capital			
Long-term debt Cost Rate (%)	5.26%	5.26%	
Short-term debt Cost Rate (%)	2.46%	2.08%	
Common Equity Cost Rate (%)	9.58%	9.42%	

	Initial Application	Adjustments	Settlement Agreement	(6)	Adjustments	Per Board Decision
Asset Base						
Gross Fixed Assets (average)	\$178,018,480	(\$373,670)	\$ 177,644,810		(\$1,363,654)	\$176,281,156
Accumulated Depreciation (average)	(\$63,313,009)	\$689,182	(\$62,623,827)		\$269,550	(\$62,354,277)
Allowance for Working Capital:						
Controllable Expenses	\$15,611,241	(\$1,285,241)	\$ 14,326,000		\$ -	\$14,326,000
Cost of Power	\$143,312,358	\$10,212,247	\$ 153,524,605		\$ -	\$153,524,605
Working Capital Rate (%)	15.00%		15.00%			15.00%
Operating Income						
Operating Revenues:						
Distribution Revenue at Current Rates	\$24,708,000	\$55,956	\$24,763,956		\$0	\$24,763,956
Distribution Revenue at Proposed Rates	\$30,652,117	(\$4,268,146)	\$26,383,971		(\$660,690)	\$25,723,281
Other Revenue:						
Specific Service Charges	\$416,655	\$156,011	\$572,666		\$0	\$572,666
Late Payment Charges	\$127,572	\$0	\$127,572		\$0	\$127,572
Other Distribution Revenue	\$390,358	\$0	\$390,358		\$0	\$390,358
Other Income and Deductions	\$1,116,404	\$0	\$1,116,404		\$0	\$1,116,404
Total Revenue Offsets	\$2,050,989	(7)	\$2,207,000		\$0	\$2,207,000
Operating Expenses:						
OM+A Expenses	\$15,611,241	(\$1,285,241)	\$ 14,326,000		\$0	\$14,326,000
Depreciation/Amortization	\$6,831,714	(\$2,172,147)	\$ 4,659,567		(\$421,543)	\$4,238,024
Property taxes	\$ -		\$ -		\$ -	\$0
Other expenses	\$ -		0		\$ -	\$0
Taxes/PILs						
Taxable Income:						
Adjustments required to arrive at taxable income	(\$3,255,915)	(3)	(\$4,586,542)			(\$5,008,085)
Operating Income Taxes and Rates:						
Income taxes (not grossed up)	\$538,936		\$66,273			(\$67,490)
Income taxes (grossed up)	\$730,761		\$73,246			(\$91,512)
Federal tax (%)	15.00%		5.44%			15.00%
Provincial tax (%)	11.25%		4.08%			11.25%
Income Tax Credits						(\$128,750)
Capitalization/Cost of Capital						
Capital Structure:						
Long-term debt Capitalization Ratio (%)	56.0%		56.0%			56.0%
Short-term debt Capitalization Ratio (%)	4.0%	(2)	4.0%	(2)		4.0%
Common Equity Capitalization Ratio (%)	40.0%		40.0%			40.0%
Preferred Shares Capitalization Ratio (%)	0.0%		0.0%			0.0%
	100.0%		100.0%			100.0%
Cost of Capital						
Long-term debt Cost Rate (%)	5.26%		5.26%			5.26%
Short-term debt Cost Rate (%)	2.46%		2.08%			2.08%
Common Equity Cost Rate (%)	9.58%		9.42%			9.42%
Preferred Shares Cost Rate (%)	0.00%		0.00%			0.00%

Appendix D

Revenue Requirement Work Form

		Ontario Energy Board	
		REVENUE REQUIREMENT WORK FORM	
		Version 2.20	
Choose Your Utility: Guelph Hydro Electric Systems Inc. Haldimand County Hydro Inc. Halton Hills Hydro Inc.		File Number: EB-2011-0123	Rate Year: 2012
		 Click here to print the entire workbook	

Application Contact Information

Name:

Title:

Phone Number:

Email Address:

Copyright

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



1. Info	7. Cost_of_Capital
2. Table of Contents	8. Rev_Def_Suff
3. Data_Input_Sheet	9. Rev_Req
4. Rate_Base	10A. Bill Impacts - Residential
5. Utility Income	10B. Bill Impacts - GS_LT_50kW
6. Taxes_PILs	

Notes:

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists
- (4) **Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.**
- (5) **Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel**





Ontario Energy Board
**REVENUE REQUIREMENT
WORK FORM**

Version 2.20

Guelph Hydro Electric Systems Inc.
Data Input ⁽¹⁾

	Initial Application		Adjustments		Settlement Agreement	(6)	Adjustments		Per Board Decision
1	<u>Rate Base</u>								
	Gross Fixed Assets (average)		\$178,018,480				\$177,644,810		\$176,281,156
	Accumulated Depreciation (average)		(\$63,313,009)	(5)			(\$62,623,827)		(\$62,354,277)
	Allowance for Working Capital:								
	Controllable Expenses		\$15,611,241				\$14,326,000		\$14,326,000
	Cost of Power		\$143,312,358				\$153,524,605		\$153,524,605
	Working Capital Rate (%)		15.00%				15.00%		15.00%
2	<u>Utility Income</u>								
	Operating Revenues:								
	Distribution Revenue at Current Rates		\$24,708,000				\$24,763,956		\$24,763,956
	Distribution Revenue at Proposed Rates		\$30,652,117				\$26,383,971		\$25,723,281
	Other Revenue:								
	Specific Service Charges		\$416,655				\$572,666		\$572,666
	Late Payment Charges		\$127,572				\$127,572		\$127,572
	Other Distribution Revenue		\$390,358				\$390,358		\$390,358
	Other Income and Deductions		\$1,116,404				\$1,116,404		\$1,116,404
	Total Revenue Offsets		\$2,050,989	(7)			\$2,207,000		\$2,207,000
	Operating Expenses:								
	OM+A Expenses		\$15,611,241				\$14,326,000		\$14,326,000
	Depreciation/Amortization		\$6,831,714				\$4,659,567		\$4,238,024
	Property taxes		\$ -				\$ -		\$0
	Other expenses		\$ -				0		\$0

3 **Taxes/PILs**

Taxable Income:

	(\$3,255,915)	(3)	(\$4,586,542)		(\$5,008,085)
Adjustments required to arrive at taxable income					
<u>Utility Income Taxes and Rates:</u>					
Income taxes (not grossed up)	\$538,936		\$66,273		(\$67,490)
Income taxes (grossed up)	\$730,761		\$73,246		(\$91,512)
Federal tax (%)	15.00%		5.44%		15.00%
Provincial tax (%)	11.25%		4.08%		11.25%
Income Tax Credits					(\$128,750)

4 **Capitalization/Cost of Capital**

Capital Structure:

Long-term debt Capitalization Ratio (%)	56.0%		56.0%		56.0%
Short-term debt Capitalization Ratio (%)	4.0%	(2)	4.0%	(2)	4.0%
Common Equity Capitalization Ratio (%)	40.0%		40.0%		40.0%
Preferred Shares Capitalization Ratio (%)	0.0%		0.0%		0.0%
	<u>100.0%</u>		<u>100.0%</u>		<u>100.0%</u>

Cost of Capital

Long-term debt Cost Rate (%)	5.26%		5.26%		5.26%
Short-term debt Cost Rate (%)	2.46%		2.08%		2.08%
Common Equity Cost Rate (%)	9.58%		9.42%		9.42%
Preferred Shares Cost Rate (%)	0.00%		0.00%		0.00%

Notes:

- General** Data inputs are required on Sheets 3, 10A and 10B. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- (2) 4.0% unless an Applicant has proposed or been approved for another amount.
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement



Guelph Hydro Electric Systems Inc. Rate Base and Working Capital

Rate Base

Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) (3)	\$178,018,480	(\$373,670)	\$177,644,810	(\$1,363,654)	\$176,281,156
2	Accumulated Depreciation (average) (3)	(\$63,313,009)	\$689,182	(\$62,623,827)	\$269,550	(\$62,354,277)
3	Net Fixed Assets (average) (3)	\$114,705,471	\$315,512	\$115,020,983	(\$1,094,105)	\$113,926,878
4	Allowance for Working Capital (1)	\$23,838,540	\$1,339,051	\$25,177,591	\$ -	\$25,177,591
5	Total Rate Base	\$138,544,011	\$1,654,562	\$140,198,573	(\$1,094,105)	\$139,104,469

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$15,611,241	(\$1,285,241)	\$14,326,000	\$ -	\$14,326,000
7	Cost of Power	\$143,312,358	\$10,212,247	\$153,524,605	\$ -	\$153,524,605
8	Working Capital Base	\$158,923,599	\$8,927,006	\$167,850,605	\$ -	\$167,850,605
9	Working Capital Rate % (2)	15.00%	0.00%	15.00%	0.00%	15.00%
10	Working Capital Allowance	\$23,838,540	\$1,339,051	\$25,177,591	\$ -	\$25,177,591

Notes

- (2) Some Applicants may have a unique rate as a result of a lead-lag study.
(3) Average of opening and closing balances for the year.



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Guelph Hydro Electric Systems Inc. Utility Income

Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
	<u>Operating Revenues:</u>					
1	Distribution Revenue (at Proposed Rates)	\$30,652,117	(\$4,268,146)	\$26,383,971	(\$660,690)	\$25,723,281
2	Other Revenue (1)	\$2,050,989	\$156,011	\$2,207,000	\$ -	\$2,207,000
3	Total Operating Revenues	\$32,703,106	(\$4,112,135)	\$28,590,971	(\$660,690)	\$27,930,281
	<u>Operating Expenses:</u>					
4	OM+A Expenses	\$15,611,241	(\$1,285,241)	\$14,326,000	\$0	\$14,326,000
5	Depreciation/Amortization	\$6,831,714	(\$2,172,147)	\$4,659,567	(\$421,543)	\$4,238,024
6	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$22,442,955	(\$3,457,388)	\$18,985,567	(\$421,543)	\$18,564,024

10	Deemed Interest Expense	\$4,220,383	\$29,092	\$4,249,475	(\$33,163)	\$4,216,312
11	Total Expenses (lines 9 to 10)	\$26,663,338	(\$3,428,296)	\$23,235,042	(\$454,706)	\$22,780,336
12	Utility income before income taxes	\$6,039,768	(\$683,839)	\$5,355,929	(\$205,984)	\$5,149,944
13	Income taxes (grossed-up)	\$730,761	(\$657,516)	\$73,246	(\$164,757)	(\$91,512)
14	Utility net income	\$5,309,007	(\$26,323)	\$5,282,683	(\$41,227)	\$5,241,456

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$416,655	\$156,011	\$572,666	\$ -	\$572,666
	Late Payment Charges	\$127,572	\$ -	\$127,572	\$ -	\$127,572
	Other Distribution Revenue	\$390,358	\$ -	\$390,358	\$ -	\$390,358
	Other Income and Deductions	\$1,116,404	\$ -	\$1,116,404	\$ -	\$1,116,404
	Total Revenue Offsets	\$2,050,989	\$156,011	\$2,207,000	\$ -	\$2,207,000





Ontario Energy Board
REVENUE REQUIREMENT
WORK FORM

Version 2.20

Guelph Hydro Electric Systems Inc.
Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	<u>Determination of Taxable Income</u>			
1	Utility net income before taxes	\$5,309,007	\$5,282,682	\$5,241,456
2	Adjustments required to arrive at taxable utility income	(\$3,255,915)	(\$4,586,542)	(\$5,008,085)
3	Taxable income	<u>\$2,053,091</u>	<u>\$696,140</u>	<u>\$233,371</u>

Calculation of Utility income Taxes

4	Income taxes	\$538,936		\$66,273		(\$67,490)	
6	Total taxes	<u>\$538,936</u>		<u>\$66,273</u>		<u>(\$67,490)</u>	
7	Gross-up of Income Taxes	<u>\$191,825</u>		<u>\$6,973</u>		<u>(\$24,022)</u>	
8	Grossed-up Income Taxes	<u>\$730,761</u>		<u>\$73,246</u>		<u>(\$91,512)</u>	
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$730,761</u>		<u>\$73,246</u>		<u>(\$91,512)</u>	
10	Other tax Credits	\$ -		\$ -		(\$128,750)	

Tax Rates

11	Federal tax (%)	15.00%		5.44%		15.00%	
12	Provincial tax (%)	11.25%		4.08%		11.25%	
13	Total tax rate (%)	<u>26.25%</u>		<u>9.52%</u>		<u>26.25%</u>	



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Guelph Hydro Electric Systems Inc. Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$77,584,646	5.26%	\$4,084,056
2	Short-term Debt	4.00%	\$5,541,760	2.46%	\$136,327
3	Total Debt	60.00%	\$83,126,407	5.08%	\$4,220,383
	Equity				
4	Common Equity	40.00%	\$55,417,604	9.58%	\$5,309,007
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$55,417,604	9.58%	\$5,309,007
7	Total	100.00%	\$138,544,011	6.88%	\$9,529,390

Settlement Agreement					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$78,511,201	5.26%	\$4,132,830
2	Short-term Debt	4.00%	\$5,607,943	2.08%	\$116,645
3	Total Debt	60.00%	\$84,119,144	5.05%	\$4,249,475
	Equity				
4	Common Equity	40.00%	\$56,079,429	9.42%	\$5,282,682
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$56,079,429	9.42%	\$5,282,682
7	Total	100.00%	\$140,198,573	6.80%	\$9,532,157
Per Board Decision					
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$77,898,503	5.26%	\$4,100,577
9	Short-term Debt	4.00%	\$5,564,179	2.08%	\$115,735
10	Total Debt	60.00%	\$83,462,681	5.05%	\$4,216,312
	Equity				
11	Common Equity	40.00%	\$55,641,788	9.42%	\$5,241,456
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$55,641,788	9.42%	\$5,241,456
14	Total	100.00%	\$139,104,469	6.80%	\$9,457,768

Notes

(1) 4.0% unless an Applicant has proposed or been approved for another amount.



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Guelph Hydro Electric Systems Inc. Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Settlement Agreement		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$5,944,117		\$1,620,014		\$959,325
2	Distribution Revenue	\$24,708,000	\$24,708,000	\$24,763,956	\$24,763,957	\$24,763,956	\$24,763,956
3	Other Operating Revenue	\$2,050,989	\$2,050,989	\$2,207,000	\$2,207,000	\$2,207,000	\$2,207,000
	Offsets - net						
4	Total Revenue	\$26,758,989	\$32,703,106	\$26,970,956	\$28,590,971	\$26,970,956	\$27,930,281
5	Operating Expenses	\$22,442,955	\$22,442,955	\$18,985,567	\$18,985,567	\$18,564,024	\$18,564,024
6	Deemed Interest Expense	\$4,220,383	\$4,220,383	\$4,249,475	\$4,249,475	\$4,216,312	\$4,216,312
	Total Cost and Expenses	\$26,663,338	\$26,663,338	\$23,235,042	\$23,235,042	\$22,780,336	\$22,780,336
7	Utility Income Before Income Taxes	\$95,651	\$6,039,768	\$3,735,914	\$5,355,929	\$4,190,620	\$5,149,944
8	Tax Adjustments to Accounting	(\$3,255,915)	(\$3,255,915)	(\$4,586,542)	(\$4,586,542)	(\$5,008,085)	(\$5,008,085)
	Income per 2009 PILs						
9	Taxable Income	(\$3,160,265)	\$2,783,852	(\$850,628)	\$769,387	(\$817,465)	\$141,860

10	Income Tax Rate	26.25%	26.25%	9.52%	9.52%	26.25%	26.25%
11		(\$829,569)	\$730,761	(\$80,980)	\$73,246	(\$214,585)	\$37,238
	Income Tax on Taxable Income						
12	Income Tax Credits	\$ -	\$ -	\$ -	\$ -	(\$128,750)	(\$128,750)
13	Utility Net Income	\$925,220	\$5,309,007	\$3,816,894	\$5,282,683	\$4,533,954	\$5,241,456
14	Utility Rate Base						
		\$138,544,011	\$138,544,011	\$140,198,573	\$140,198,573	\$139,104,469	\$139,104,469
	Deemed Equity Portion of Rate Base	\$55,417,604	\$55,417,604	\$56,079,429	\$56,079,429	\$55,641,788	\$55,641,788
15	Income/(Equity Portion of Rate Base)	1.67%	9.58%	6.81%	9.42%	8.15%	9.42%
16	Target Return - Equity on Rate Base	9.58%	9.58%	9.42%	9.42%	9.42%	9.42%
17	Deficiency/Sufficiency in Return on Equity	-7.91%	0.00%	-2.61%	0.00%	-1.27%	0.00%
18	Indicated Rate of Return	3.71%	6.88%	5.75%	6.80%	6.29%	6.80%
19	Requested Rate of Return on Rate Base	6.88%	6.88%	6.80%	6.80%	6.80%	6.80%
20	Deficiency/Sufficiency in Rate of Return	-3.16%	0.00%	-1.05%	0.00%	-0.51%	0.00%
21	Target Return on Equity	\$5,309,007	\$5,309,007	\$5,282,682	\$5,282,682	\$5,241,456	\$5,241,456
22	Revenue Deficiency/(Sufficiency)	\$4,383,786	\$ -	\$1,465,789	\$1	\$707,502	(\$0)
23	Gross Revenue Deficiency/(Sufficiency)	\$5,944,117 (1)		\$1,620,014 (1)		\$959,325 (1)	

Notes:

(1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)





Ontario Energy Board

**REVENUE REQUIREMENT
WORK FORM**

Version 2.20

Guelph Hydro Electric Systems Inc.

Revenue Requirement

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
1	OM&A Expenses	\$15,611,241	\$14,326,000	\$14,326,000
2	Amortization/Depreciation	\$6,831,714	\$4,659,567	\$4,238,024
3	Property Taxes	\$ -	\$ -	\$ -
5	Income Taxes (Grossed up)	\$730,761	\$73,246	(\$91,512)
6	Other Expenses	\$ -	\$ -	\$ -
7	Return			
	Deemed Interest Expense	\$4,220,383	\$4,249,475	\$4,216,312
	Return on Deemed Equity	\$5,309,007	\$5,282,682	\$5,241,456
8	Service Revenue Requirement (before Revenues)	<u>\$32,703,106</u>	<u>\$28,590,970</u>	<u>\$27,930,281</u>
9	Revenue Offsets	\$2,050,989	\$2,207,000	\$2,207,000
10	Base Revenue Requirement	<u>\$30,652,117</u>	<u>\$26,383,970</u>	<u>\$25,723,281</u>
11	Distribution revenue	\$30,652,117	\$26,383,971	\$25,723,281
12	Other revenue	\$2,050,989	\$2,207,000	\$2,207,000
13	Total revenue	<u>\$32,703,106</u>	<u>\$28,590,971</u>	<u>\$27,930,281</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$ - (1)</u>	<u>\$1 (1)</u>	<u>(\$0) (1)</u>

Notes
(1) Line 11 - Line 8

Appendix E

Updated Deferral and Variance Account Rate Riders

Rate Class & Consumption per Month	Charge Unit	Proposed Rate Riders for Deferral and Variance Accounts disposition	Proposed Rate Riders for Global Adjustment Sub- Account disposition
Residential 800 kWh	kWh	-\$0.0027	-\$0.0001
General Service < 50 kW 2,000 kWh	kWh	-\$0.0018	-\$0.0001
General Service 50 to 999 kW 160 kW	kW	-\$0.5768	-\$0.3681
General Service >1000 kW 2,200 kW	kW	-\$0.6297	-\$0.4397
Large Use	kW	-\$0.7475	-\$0.5312
Unmetered Scattered Load 550 kWh	kWh	-\$0.0035	-\$0.0010
Street Lighting 2,100 kW	kW	-\$2.9382	-\$0.0013
Sentinel Lighting 0.3 kW	kW	-\$1.2750	-\$0.0013

Appendix F

Smart Meter Rate Riders by Customer Class

	2009	2010	2011	Total 2009 to 2011	Explanation Allocator	ID and Factors	Total	Residential	General Service Less than 50 kW
Revenue Requirement for the Historical Years	\$42,551.42	\$535,381.23	\$1,634,988.25	\$2,212,920.90					
Total Return on Capital	\$45,429.25	\$275,990.11	\$454,228.78	\$775,648.14	Weighted Meter Capital	CWMC	100.00%	74.03%	25.97%
				Allocated per Class			\$775,648.14	\$574,200.17	\$201,447.97
Amortization and interest Expense	\$70,515.16	\$355,587.68	\$643,071.22	\$1,069,174.06	Weighted Meter Capital	CWMC	100.00%	74.03%	25.97%
				Allocated per Class			\$1,069,174.06	\$791,492.82	\$277,681.24
Operating Expenses (Note 1)	\$0.00	\$84,834.00	\$527,410.00	\$612,244.00	Number of Smart Meters Installed for each Class		49,033	46,027	3,006
				Allocated per Class			\$612,244.00	\$574,709.98	\$37,534.02
Grossed-up Taxes/PILs	-\$73,393.00	-\$181,030.55	\$10,278.25	-\$244,145.30	Revenue Requirement allocated to each Class before PILs		\$2,457,066.20	\$1,940,402.97	\$516,663.23
				Allocated per Class			-\$244,145.30	-\$192,807.29	-\$51,338.01
							Total	Residential	General Service Less than 50 kW
TOTAL REVENUE REQUIREMENT				\$2,212,920.90			\$2,212,920.90	\$1,747,595.68	\$465,325.21
					Percentage of costs allocated to customer classes		100.00%	78.97%	21.03%
Revenue Generated from Smart Meter Funding Adder				\$2,420,885.78					
Net Deferred Revenue Requirement				-\$207,964.88					
				Allocated per Class				-\$164,234.76	-\$43,730.12
				Number of Metered Customers				47,848	3,788
				Smart Meter Disposition Rate Rider				-\$0.29	-\$0.96

Appendix G
Approved Green Energy Act Plan – Renewable Connection
Funding Rate Riders

GEA Renewable Connections - Funding Rate Adder Calculation

	2011	2012	2013	2014	2015
Net Fixed Assets	\$ -	\$ -	\$ 245,000	\$ 504,500	\$ 532,500
OM&A	\$ -	\$ 65,250	\$ 87,000	\$ 87,000	\$ 87,000
WCA	15.0%	15.0%	15.0%	15.0%	15.0%
Rate Base	\$ -	\$ 9,788	\$ 258,050	\$ 517,550	\$ 545,550
Deemed ST Debt	4%	4%	4%	4%	4%
Deemed LT Debt	56%	56%	56%	56%	56%
Deemed Equity	40%	40%	40%	40%	40%
ST Interest	2.08%	2.46%	2.08%	2.08%	2.08%
LT Interest	5.26%	5.26%	5.26%	5.26%	5.26%
ROE	9.42%	9.58%	9.42%	9.42%	9.42%
	\$ -	\$ 673	\$ 17,545	\$ 35,188	\$ 37,092
OM&A		\$ 65,250	\$ 87,000	\$ 87,000	\$ 87,000
Amortization	\$ -	\$ -	\$ 10,000	\$ 21,000	\$ 23,000
Grossed-up PILs	\$ -	\$ 133	\$ 95	\$ 6,966	\$ 13,852
Revenue Requirement	\$ -	\$ 66,057	\$ 114,450	\$ 136,222	\$ 160,944
Direct Benefit	2011	2012	2013	2014	2015
OM&A	\$ -	\$ 65,250	2011 + 2012	\$ 87,000	\$ 87,000
Capital	\$ -	\$ 807		\$ 27,450	\$ 49,222
Direct Benefit % on capital	0.00%	6.00%		6.00%	6.00%
Direct Benefit on capital	\$ -	\$ 48		\$ 1,647	\$ 2,953
Total GEA Recovery	\$ -	\$ 65,298	\$ 65,298	\$ 88,647	\$ 89,953
Total # of Customers (excl connections)	52,253	52,253	52,253	52,253	52,253
GEA Rate Adder	\$ -	\$ 0.10	\$ 0.10	\$ 0.14	\$ 0.15
Provincial Rate Protection	\$ -	\$ 758	\$ 758	\$ 25,803	\$ 46,269
Monthly Adder Amount Paid by IESO	\$ -	\$ 63	\$ 63.19	\$ 2,150	\$ 3,856

For example, based on the provisionally approved methodology and allocation (i.e., dollar amounts) proposed by Hydro One as part of its 2010 and 2011 distribution rates application, those dollar amounts represent 6% for REI investments and 17% for Expansion investments. (pg 15)

	2012	2013	2014	2015
Proposed GEA Funding Rate Adder- Renewable Generation	\$ 0.10	\$ 0.14	\$ 0.14	\$ 0.15

Average Net Fixed Assets	Direct Benefit %	2012	2013	2014	2015
Renewable Connections Capital - Expansions	17%	\$ -	\$ -	\$ -	\$ -
Renewable Connections Capital - Renewable Enabling Improvements	6%	\$ -	\$ 245,000	\$ 504,500	\$ 532,500
Feeder Automation Projects	100%	\$ -	\$ -	\$ -	\$ -
OM&A	6%	\$ 65,250	\$ 82,650	\$ 91,350	\$ 104,400
		\$ 65,250	\$ 327,650	\$ 595,850	\$ 636,900
Direct Benefit		\$ 3,915	\$ 19,659	\$ 35,751	\$ 38,214
Weighted Average Direct Benefit %		6.00%	6.00%	6.00%	6.00%

Appendix H

Updated RTSR model

		Ontario Energy Board	
			
Choose Your Utility:		Application Type:	CoS
<input type="text" value="Grimsby Power Inc."/>		OEB Application #:	EB-2011-0123
<input type="text" value="Guelph Hydro Electric Systems Inc."/>		LDC Licence #:	ED-2002-0565
		Last COS OEB Application #:	EB-2007-0742
		Last COS Re-Basing Year:	2008

Application Contact Information

Name:

Title:

Phone Number:

Email Address:

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Ontario Energy Board

**RTSR WORK FORM
FOR ELECTRICITY
DISTRIBUTORS**

Guelph Hydro Electric Systems Inc. - EB-2011-0123 - CoS

1. Select the appropriate rate classes that appear on your most recent Board-Approved Tariff of Rates and Charges.
2. Enter the RTS Network and Connection Rate as it appears on the Tariff of Rates and Charges

Rate Class	Unit	RTSR - Network	RTSR - Connection
Residential	kWh	\$ 0.0062	\$ 0.0052
General Service Less Than 50 kW	kWh	\$ 0.0057	\$ 0.0046
General Service 50 to 999 kW	kW	\$ 2.3557	\$ 1.9218
General Service 50 to 999 kW - Interval Metered	kW	\$ 2.4435	\$ 1.9938
General Service 1,000 to 4,999 kW	kW	\$ 2.4435	\$ 1.9938
Large Use	kW	\$ 2.9508	\$ 2.4076
Unmetered Scattered Load	kWh	\$ 0.0057	\$ 0.0046
Sentinel Lighting	kW	\$ 1.8036	\$ 1.4715
Street Lighting	kW	\$ 2.1701	\$ 1.7705



Guelph Hydro Electric Systems Inc. - EB-2011-0123 - CoS

In the green shaded cells, enter the most recent reported RRR billing determinants. Please ensure that billing determinants are non-loss adjusted.

Rate Class	Unit	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Load Factor	Loss Adjusted Billed kWh	Loss Adjusted Billed kW
Residential	kWh	364,874,675		1.0209		372,493,278	-
General Service Less Than 50 kW	kWh	145,047,954		1.0209		148,076,563	-
General Service 50 to 999 kW	kW	320,678,342	819,611		53.63%	320,678,342	819,611
General Service 50 to 999 kW - Interval Metered	kW	82,049,896	209,709		53.63%	82,049,896	209,709
General Service 1,000 to 4,999 kW	kW	442,065,941	924,830		65.51%	442,065,941	924,830
Large Use	kW	259,728,441	450,708		78.98%	259,728,441	450,708
Unmetered Scattered Load	kWh	2,426,371		1.0209		2,477,033	-
Sentinel Lighting	kW	96,428	258		51.23%	96,428	258
Street Lighting	kW	9,387,643	26,260		49.00%	9,387,643	26,260



Guelph Hydro Electric Systems Inc. - EB-2011-0123 - CoS

Uniform Transmission Rates		Unit	Effective January 1, 2010	Effective January 1, 2011	Effective January 1, 2012
Rate Description			Rate	Rate	Rate
Network Service Rate		kW	\$ 2.97	\$ 3.22	\$ 3.57
Line Connection Service Rate		kW	\$ 0.73	\$ 0.79	\$ 0.80
Transformation Connection Service Rate		kW	\$ 1.71	\$ 1.77	\$ 1.86
Hydro One Sub-Transmission Rates		Unit	Effective January 1, 2010	Effective January 1, 2011	Effective January 1, 2012
Rate Description			Rate	Rate	Rate
Network Service Rate		kW	\$ 2.65	\$ 2.65	\$ 2.65
Line Connection Service Rate		kW	\$ 0.64	\$ 0.64	\$ 0.64
Transformation Connection Service Rate		kW	\$ 1.50	\$ 1.50	\$ 1.50
Both Line and Transformation Connection Service Rate		kW	\$ 2.14	\$ 2.14	\$ 2.14

Hydro One Sub-Transmission Rate Rider 6A		Unit	Effective January 1, 2010	Effective January 1, 2011	Effective January 1, 2012
Rate Description			Rate	Rate	Rate
RSVA Transmission network – 4714 – which affects 1584	kW		\$ 0.0470	\$ 0.0470	\$ 0.0470
RSVA Transmission connection – 4716 – which affects 1586	kW		-\$ 0.0250	-\$ 0.0250	-\$ 0.0250
RSVA LV – 4750 – which affects 1550	kW		\$ 0.0580	\$ 0.0580	\$ 0.0580
RARA 1 – 2252 – which affects 1590	kW		-\$ 0.0750	-\$ 0.0750	-\$ 0.0750
Hydro One Sub-Transmission Rate Rider 6A	kW		<u>\$ 0.0050</u>	<u>\$ 0.0050</u>	<u>\$ 0.0050</u>



In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data".

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	232,406	\$2.97	\$ 690,246	245,053	\$0.73	\$ 178,889	245,053	\$1.71	\$ 419,041	\$ 597,929
February	237,388	\$2.97	\$ 705,042	243,520	\$0.73	\$ 177,770	243,520	\$1.71	\$ 416,419	\$ 594,189
March	218,762	\$2.97	\$ 649,723	223,861	\$0.73	\$ 163,419	223,861	\$1.71	\$ 382,802	\$ 546,221
April	213,900	\$2.97	\$ 635,283	216,650	\$0.73	\$ 158,155	216,650	\$1.71	\$ 370,472	\$ 528,626
May	254,602	\$2.97	\$ 756,168	259,703	\$0.73	\$ 189,583	259,703	\$1.71	\$ 444,092	\$ 633,675
June	257,047	\$2.97	\$ 763,430	279,400	\$0.73	\$ 203,962	279,400	\$1.71	\$ 477,774	\$ 681,736
July	276,419	\$2.97	\$ 820,964	283,800	\$0.73	\$ 207,174	283,800	\$1.71	\$ 485,298	\$ 692,472
August	281,194	\$2.97	\$ 835,146	281,471	\$0.73	\$ 205,474	281,471	\$1.71	\$ 481,315	\$ 686,789
September	278,473	\$2.97	\$ 827,065	279,775	\$0.73	\$ 204,236	279,775	\$1.71	\$ 478,415	\$ 682,651
October	216,285	\$2.97	\$ 642,366	222,857	\$0.73	\$ 162,686	222,857	\$1.71	\$ 381,085	\$ 543,771
November	226,728	\$2.97	\$ 673,382	233,520	\$0.73	\$ 170,470	233,520	\$1.71	\$ 399,319	\$ 569,789
December	248,616	\$2.97	\$ 738,390	249,766	\$0.73	\$ 182,329	249,766	\$1.71	\$ 427,100	\$ 609,429
Total	2,941,820	\$ 2.97	\$ 8,737,205	3,019,376	\$ 0.73	\$ 2,204,144	3,019,376	\$ 1.71	\$ 5,163,133	\$ 7,367,277

HYDRO ONE	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	4,019	\$2.24	\$ 9,003	4,203	\$1.99	\$ 8,364		\$0.00		\$ 8,364
February	3,738	\$2.24	\$ 8,373	3,828	\$1.99	\$ 7,618		\$0.00		\$ 7,618
March	3,174	\$2.24	\$ 7,110	3,345	\$1.99	\$ 6,657		\$0.00		\$ 6,657
April	2,679	\$2.37	\$ 6,355	2,973	\$2.04	\$ 6,060		\$0.00		\$ 6,060
May	4,264	\$2.65	\$ 11,300	4,264	\$2.14	\$ 9,125		\$0.00		\$ 9,125
June	5,067	\$2.65	\$ 13,428	5,067	\$2.14	\$ 10,843		\$0.00		\$ 10,843
July	4,467	\$2.65	\$ 11,838	4,467	\$2.14	\$ 9,559		\$0.00		\$ 9,559
August	4,747	\$2.65	\$ 12,580	4,747	\$2.14	\$ 10,159		\$0.00		\$ 10,159
September	2,948	\$2.65	\$ 7,812	3,115	\$2.14	\$ 6,666		\$0.00		\$ 6,666
October	3,241	\$2.65	\$ 8,589	3,445	\$2.14	\$ 7,372		\$0.00		\$ 7,372
November	4,136	\$2.65	\$ 10,960	4,217	\$2.14	\$ 9,024		\$0.00		\$ 9,024
December	4,349	\$2.65	\$ 11,525	4,349	\$2.14	\$ 9,307		\$0.00		\$ 9,307
Total	46,829	\$ 2.54	\$ 118,871	48,020	\$ 2.10	\$ 100,754	-	\$ -	\$ -	\$ 100,754

TOTAL	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	236,425	\$2.96	\$ 699,248	249,256	\$0.75	\$ 187,253	245,053	\$1.71	\$ 419,041	\$ 606,293
February	241,126	\$2.96	\$ 713,415	247,348	\$0.75	\$ 185,387	243,520	\$1.71	\$ 416,419	\$ 601,807
March	221,936	\$2.96	\$ 656,833	227,206	\$0.75	\$ 170,075	223,861	\$1.71	\$ 382,802	\$ 552,877
April	216,579	\$2.96	\$ 641,638	219,623	\$0.75	\$ 164,215	216,650	\$1.71	\$ 370,472	\$ 534,686
May	258,866	\$2.96	\$ 767,468	263,967	\$0.75	\$ 198,708	259,703	\$1.71	\$ 444,092	\$ 642,800
June	262,114	\$2.96	\$ 776,857	284,467	\$0.76	\$ 214,805	279,400	\$1.71	\$ 477,774	\$ 692,579
July	280,886	\$2.96	\$ 832,802	288,267	\$0.75	\$ 216,733	283,800	\$1.71	\$ 485,298	\$ 702,031
August	285,941	\$2.96	\$ 847,726	286,218	\$0.75	\$ 215,632	281,471	\$1.71	\$ 481,315	\$ 696,948
September	281,421	\$2.97	\$ 834,877	282,890	\$0.75	\$ 210,902	279,775	\$1.71	\$ 478,415	\$ 689,317
October	219,526	\$2.97	\$ 650,955	226,302	\$0.75	\$ 170,058	222,857	\$1.71	\$ 381,085	\$ 551,143
November	230,864	\$2.96	\$ 684,343	237,737	\$0.76	\$ 179,494	233,520	\$1.71	\$ 399,319	\$ 578,813
December	252,965	\$2.96	\$ 749,914	254,115	\$0.75	\$ 191,636	249,766	\$1.71	\$ 427,100	\$ 618,736
Total	2,988,649	\$ 2.96	\$ 8,856,076	3,067,396	\$ 0.75	\$ 2,304,899	3,019,376	\$ 1.71	\$ 5,163,133	\$ 7,468,032



Guelph Hydro Electric Systems Inc. - EB-2011-0123 - CoS

The purpose of this sheet is to calculate the expected billing when current 2011 Uniform Transmission Rates are applied against historical 2010 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
Month										
January	232,406	\$ 3.2200	\$ 748,347	245,053	\$ 0.7900	\$ 193,592	245,053	\$ 1.7700	\$ 433,744	\$ 627,336
February	237,388	\$ 3.2200	\$ 764,389	243,520	\$ 0.7900	\$ 192,381	243,520	\$ 1.7700	\$ 431,030	\$ 623,411
March	218,762	\$ 3.2200	\$ 704,414	223,861	\$ 0.7900	\$ 176,850	223,861	\$ 1.7700	\$ 396,234	\$ 573,084
April	213,900	\$ 3.2200	\$ 688,758	216,650	\$ 0.7900	\$ 171,154	216,650	\$ 1.7700	\$ 383,471	\$ 554,624
May	254,602	\$ 3.2200	\$ 819,818	259,703	\$ 0.7900	\$ 205,165	259,703	\$ 1.7700	\$ 459,674	\$ 664,840
June	257,047	\$ 3.2200	\$ 827,691	279,400	\$ 0.7900	\$ 220,726	279,400	\$ 1.7700	\$ 494,538	\$ 715,264
July	276,419	\$ 3.2200	\$ 890,069	283,800	\$ 0.7900	\$ 224,202	283,800	\$ 1.7700	\$ 502,326	\$ 726,528
August	281,194	\$ 3.2200	\$ 905,445	281,471	\$ 0.7900	\$ 222,362	281,471	\$ 1.7700	\$ 498,204	\$ 720,566
September	278,473	\$ 3.2200	\$ 896,683	279,775	\$ 0.7900	\$ 221,022	279,775	\$ 1.7700	\$ 495,202	\$ 716,224
October	216,285	\$ 3.2200	\$ 696,438	222,857	\$ 0.7900	\$ 176,057	222,857	\$ 1.7700	\$ 394,457	\$ 570,514
November	226,728	\$ 3.2200	\$ 730,064	233,520	\$ 0.7900	\$ 184,481	233,520	\$ 1.7700	\$ 413,330	\$ 597,811
December	248,616	\$ 3.2200	\$ 800,544	249,766	\$ 0.7900	\$ 197,315	249,766	\$ 1.7700	\$ 442,086	\$ 639,401
Total	2,941,820	\$ 3.22	\$ 9,472,660	3,019,376	\$ 0.79	\$ 2,385,307	3,019,376	\$ 1.77	\$ 5,344,296	\$ 7,729,603

HYDRO ONE				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	4,019	\$ 2.6970	\$ 10,839	4,203	\$ 0.6150	\$ 2,585	-	\$ 1.5000	\$ -	\$ 2,585			
February	3,738	\$ 2.6970	\$ 10,081	3,828	\$ 0.6150	\$ 2,354	-	\$ 1.5000	\$ -	\$ 2,354			
March	3,174	\$ 2.6970	\$ 8,560	3,345	\$ 0.6150	\$ 2,057	-	\$ 1.5000	\$ -	\$ 2,057			
April	2,679	\$ 2.6970	\$ 7,225	2,973	\$ 0.6150	\$ 1,828	-	\$ 1.5000	\$ -	\$ 1,828			
May	4,264	\$ 2.6970	\$ 11,500	4,264	\$ 0.6150	\$ 2,622	-	\$ 1.5000	\$ -	\$ 2,622			
June	5,067	\$ 2.6970	\$ 13,666	5,067	\$ 0.6150	\$ 3,116	-	\$ 1.5000	\$ -	\$ 3,116			
July	4,467	\$ 2.6970	\$ 12,047	4,467	\$ 0.6150	\$ 2,747	-	\$ 1.5000	\$ -	\$ 2,747			
August	4,747	\$ 2.6970	\$ 12,803	4,747	\$ 0.6150	\$ 2,919	-	\$ 1.5000	\$ -	\$ 2,919			
September	2,948	\$ 2.6970	\$ 7,951	3,115	\$ 0.6150	\$ 1,916	-	\$ 1.5000	\$ -	\$ 1,916			
October	3,241	\$ 2.6970	\$ 8,741	3,445	\$ 0.6150	\$ 2,119	-	\$ 1.5000	\$ -	\$ 2,119			
November	4,136	\$ 2.6970	\$ 11,155	4,217	\$ 0.6150	\$ 2,593	-	\$ 1.5000	\$ -	\$ 2,593			
December	4,349	\$ 2.6970	\$ 11,729	4,349	\$ 0.6150	\$ 2,675	-	\$ 1.5000	\$ -	\$ 2,675			
Total	46,829	\$ 2.70	\$ 126,298	48,020	\$ 0.62	\$ 29,532	-	\$ -	\$ -	\$ 29,532			

TOTAL				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	236,425	\$ 3.21	\$ 759,187	249,256	\$ 0.79	\$ 196,177	245,053	\$ 1.77	\$ 433,744	\$ 629,921			
February	241,126	\$ 3.21	\$ 774,471	247,348	\$ 0.79	\$ 194,735	243,520	\$ 1.77	\$ 431,030	\$ 625,765			
March	221,936	\$ 3.21	\$ 712,974	227,206	\$ 0.79	\$ 178,907	223,861	\$ 1.77	\$ 396,234	\$ 575,141			
April	216,579	\$ 3.21	\$ 695,983	219,623	\$ 0.79	\$ 172,982	216,650	\$ 1.77	\$ 383,471	\$ 556,452			
May	258,866	\$ 3.21	\$ 831,318	263,967	\$ 0.79	\$ 207,788	259,703	\$ 1.77	\$ 459,674	\$ 667,462			
June	262,114	\$ 3.21	\$ 841,357	284,467	\$ 0.79	\$ 223,842	279,400	\$ 1.77	\$ 494,538	\$ 718,380			
July	280,886	\$ 3.21	\$ 902,117	288,267	\$ 0.79	\$ 226,949	283,800	\$ 1.77	\$ 502,326	\$ 729,275			
August	285,941	\$ 3.21	\$ 918,247	286,218	\$ 0.79	\$ 225,281	281,471	\$ 1.77	\$ 498,204	\$ 723,485			
September	281,421	\$ 3.21	\$ 904,634	282,890	\$ 0.79	\$ 222,938	279,775	\$ 1.77	\$ 495,202	\$ 718,140			
October	219,526	\$ 3.21	\$ 705,179	226,302	\$ 0.79	\$ 178,176	222,857	\$ 1.77	\$ 394,457	\$ 572,633			
November	230,864	\$ 3.21	\$ 741,219	237,737	\$ 0.79	\$ 187,074	233,520	\$ 1.77	\$ 413,330	\$ 600,405			
December	252,965	\$ 3.21	\$ 812,273	254,115	\$ 0.79	\$ 199,990	249,766	\$ 1.77	\$ 442,086	\$ 642,076			
Total	2,988,649	\$ 3.21	\$ 9,598,958	3,067,396	\$ 0.79	\$ 2,414,839	3,019,376	\$ 1.77	\$ 5,344,296	\$ 7,759,135			



The purpose of this sheet is to calculate the expected billing when forecasted 2012 Uniform Transmission Rates are applied against historical 2010 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
Month										
January	232,406	\$ 3.5700	\$ 829,689	245,053	\$ 0.8000	\$ 196,042	245,053	\$ 1.8600	\$ 455,799	\$ 651,841
February	237,388	\$ 3.5700	\$ 847,475	243,520	\$ 0.8000	\$ 194,816	243,520	\$ 1.8600	\$ 452,947	\$ 647,763
March	218,762	\$ 3.5700	\$ 780,980	223,861	\$ 0.8000	\$ 179,089	223,861	\$ 1.8600	\$ 416,381	\$ 595,470
April	213,900	\$ 3.5700	\$ 763,623	216,650	\$ 0.8000	\$ 173,320	216,650	\$ 1.8600	\$ 402,969	\$ 576,289
May	254,602	\$ 3.5700	\$ 908,929	259,703	\$ 0.8000	\$ 207,762	259,703	\$ 1.8600	\$ 483,048	\$ 690,810
June	257,047	\$ 3.5700	\$ 917,658	279,400	\$ 0.8000	\$ 223,520	279,400	\$ 1.8600	\$ 519,684	\$ 743,204
July	276,419	\$ 3.5700	\$ 986,816	283,800	\$ 0.8000	\$ 227,040	283,800	\$ 1.8600	\$ 527,868	\$ 754,908
August	281,194	\$ 3.5700	\$ 1,003,863	281,471	\$ 0.8000	\$ 225,177	281,471	\$ 1.8600	\$ 523,536	\$ 748,713
September	278,473	\$ 3.5700	\$ 994,149	279,775	\$ 0.8000	\$ 223,820	279,775	\$ 1.8600	\$ 520,382	\$ 744,202
October	216,285	\$ 3.5700	\$ 772,137	222,857	\$ 0.8000	\$ 178,286	222,857	\$ 1.8600	\$ 414,514	\$ 592,800
November	226,728	\$ 3.5700	\$ 809,419	233,520	\$ 0.8000	\$ 186,816	233,520	\$ 1.8600	\$ 434,347	\$ 621,163
December	248,616	\$ 3.5700	\$ 887,559	249,766	\$ 0.8000	\$ 199,813	249,766	\$ 1.8600	\$ 464,565	\$ 664,378
Total	2,941,820	\$ 3.57	\$ 10,502,297	3,019,376	\$ 0.80	\$ 2,415,501	3,019,376	\$ 1.86	\$ 5,616,039	\$ 8,031,540

HYDRO ONE				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	4,019	\$ 2.6970	\$ 10,839	4,203	\$ 0.6150	\$ 2,585	-	\$ 1.5000	\$ -	\$ 2,585			\$ 2,585
February	3,738	\$ 2.6970	\$ 10,081	3,828	\$ 0.6150	\$ 2,354	-	\$ 1.5000	\$ -	\$ 2,354			\$ 2,354
March	3,174	\$ 2.6970	\$ 8,560	3,345	\$ 0.6150	\$ 2,057	-	\$ 1.5000	\$ -	\$ 2,057			\$ 2,057
April	2,679	\$ 2.6970	\$ 7,225	2,973	\$ 0.6150	\$ 1,828	-	\$ 1.5000	\$ -	\$ 1,828			\$ 1,828
May	4,264	\$ 2.6970	\$ 11,500	4,264	\$ 0.6150	\$ 2,622	-	\$ 1.5000	\$ -	\$ 2,622			\$ 2,622
June	5,067	\$ 2.6970	\$ 13,666	5,067	\$ 0.6150	\$ 3,116	-	\$ 1.5000	\$ -	\$ 3,116			\$ 3,116
July	4,467	\$ 2.6970	\$ 12,047	4,467	\$ 0.6150	\$ 2,747	-	\$ 1.5000	\$ -	\$ 2,747			\$ 2,747
August	4,747	\$ 2.6970	\$ 12,803	4,747	\$ 0.6150	\$ 2,919	-	\$ 1.5000	\$ -	\$ 2,919			\$ 2,919
September	2,948	\$ 2.6970	\$ 7,951	3,115	\$ 0.6150	\$ 1,916	-	\$ 1.5000	\$ -	\$ 1,916			\$ 1,916
October	3,241	\$ 2.6970	\$ 8,741	3,445	\$ 0.6150	\$ 2,119	-	\$ 1.5000	\$ -	\$ 2,119			\$ 2,119
November	4,136	\$ 2.6970	\$ 11,155	4,217	\$ 0.6150	\$ 2,593	-	\$ 1.5000	\$ -	\$ 2,593			\$ 2,593
December	4,349	\$ 2.6970	\$ 11,729	4,349	\$ 0.6150	\$ 2,675	-	\$ 1.5000	\$ -	\$ 2,675			\$ 2,675
Total	46,829	\$ 2.70	\$ 126,298	48,020	\$ 0.62	\$ 29,532	-	\$ -	\$ -	\$ 29,532			\$ 29,532

TOTAL				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	236,425	\$ 3.56	\$ 840,529	249,256	\$ 0.80	\$ 198,627	245,053	\$ 1.86	\$ 455,799	\$ 654,426			
February	241,126	\$ 3.56	\$ 857,557	247,348	\$ 0.80	\$ 197,170	243,520	\$ 1.86	\$ 452,947	\$ 650,117			
March	221,936	\$ 3.56	\$ 789,541	227,206	\$ 0.80	\$ 181,146	223,861	\$ 1.86	\$ 416,381	\$ 597,527			
April	216,579	\$ 3.56	\$ 770,848	219,623	\$ 0.80	\$ 175,148	216,650	\$ 1.86	\$ 402,969	\$ 578,117			
May	258,866	\$ 3.56	\$ 920,429	263,967	\$ 0.80	\$ 210,385	259,703	\$ 1.86	\$ 483,048	\$ 693,432			
June	262,114	\$ 3.55	\$ 931,323	284,467	\$ 0.80	\$ 226,636	279,400	\$ 1.86	\$ 519,684	\$ 746,320			
July	280,886	\$ 3.56	\$ 998,863	288,267	\$ 0.80	\$ 229,787	283,800	\$ 1.86	\$ 527,868	\$ 757,655			
August	285,941	\$ 3.56	\$ 1,016,665	286,218	\$ 0.80	\$ 228,096	281,471	\$ 1.86	\$ 523,536	\$ 751,632			
September	281,421	\$ 3.56	\$ 1,002,099	282,890	\$ 0.80	\$ 225,736	279,775	\$ 1.86	\$ 520,382	\$ 746,117			
October	219,526	\$ 3.56	\$ 780,878	226,302	\$ 0.80	\$ 180,404	222,857	\$ 1.86	\$ 414,514	\$ 594,918			
November	230,864	\$ 3.55	\$ 820,574	237,737	\$ 0.80	\$ 189,409	233,520	\$ 1.86	\$ 434,347	\$ 623,757			
December	252,965	\$ 3.55	\$ 899,288	254,115	\$ 0.80	\$ 202,487	249,766	\$ 1.86	\$ 464,565	\$ 667,052			
Total	2,988,649	\$ 3.56	\$ 10,628,595	3,067,396	\$ 0.80	\$ 2,445,033	3,019,376	\$ 1.86	\$ 5,616,039	\$ 8,061,072			



Guelph Hydro Electric Systems Inc. - EB-2011-0123 - CoS

The purpose of this sheet is to re-align the current RTS Network Rates to recover current wholesale network costs.

Rate Class	Unit	Current RTSR - Network	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential	kWh	\$ 0.0062	372,493,278	-	\$ 2,309,458	24.9%	\$ 2,394,508	\$ 0.0064
General Service Less Than 50 kW	kWh	\$ 0.0057	148,076,563	-	\$ 844,036	9.1%	\$ 875,119	\$ 0.0059
General Service 50 to 999 kW	kW	\$ 2.3557	320,678,342	819,611	\$ 1,930,758	20.9%	\$ 2,001,861	\$ 2.4425
General Service 50 to 999 kW - Interval Metered	kW	\$ 2.4435	82,049,896	209,709	\$ 512,423	5.5%	\$ 531,294	\$ 2.5335
General Service 1,000 to 4,999 kW	kW	\$ 2.4435	442,065,941	924,830	\$ 2,259,822	24.4%	\$ 2,343,043	\$ 2.5335
Large Use	kW	\$ 2.9508	259,728,441	450,708	\$ 1,329,949	14.4%	\$ 1,378,927	\$ 3.0595
Unmetered Scattered Load	kWh	\$ 0.0057	2,477,033	-	\$ 14,119	0.2%	\$ 14,639	\$ 0.0059
Sentinel Lighting	kW	\$ 1.8036	96,428	258	\$ 465	0.0%	\$ 482	\$ 1.8700
Street Lighting	kW	\$ 2.1701	9,387,643	26,260	\$ 56,987	0.6%	\$ 59,085	\$ 2.2500
					\$ 9,258,018			



Guelph Hydro Electric Systems Inc. - EB-2011-0123 - CoS

The purpose of this sheet is to re-align the current RTS Connection Rates to recover current wholesale connection costs.

Rate Class	Unit	Current RTSR - Connection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Connection
Residential	kWh	\$ 0.0052	372,493,278	-	\$ 1,936,965	25.5%	\$ 1,977,866	\$ 0.0053
General Service Less Than 50 kW	kWh	\$ 0.0046	148,076,563	-	\$ 681,152	9.0%	\$ 695,535	\$ 0.0047
General Service 50 to 999 kW	kW	\$ 1.9218	320,678,342	819,611	\$ 1,575,129	20.7%	\$ 1,608,389	\$ 1.9624
General Service 50 to 999 kW - Interval Metered	kW	\$ 1.9938	82,049,896	209,709	\$ 418,117	5.5%	\$ 426,946	\$ 2.0359
General Service 1,000 to 4,999 kW	kW	\$ 1.9938	442,065,941	924,830	\$ 1,843,926	24.3%	\$ 1,882,862	\$ 2.0359
Large Use	kW	\$ 2.4076	259,728,441	450,708	\$ 1,085,125	14.3%	\$ 1,108,038	\$ 2.4584
Unmetered Scattered Load	kWh	\$ 0.0046	2,477,033	-	\$ 11,394	0.1%	\$ 11,635	\$ 0.0047
Sentinel Lighting	kW	\$ 1.4715	96,428	258	\$ 380	0.0%	\$ 388	\$ 1.5026
Street Lighting	kW	\$ 1.7705	9,387,643	26,260	\$ 46,493	0.6%	\$ 47,475	\$ 1.8079
					\$ 7,598,681			



Guelph Hydro Electric Systems Inc. - EB-2011-0123 - CoS

The purpose of this sheet is to update the re-align RTS Network Rates to recover forecast wholesale network costs.

Rate Class	Unit	Adjusted RTSR - Network	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR Network
Residential	kWh	\$ 0.0064	372,493,278	-	\$ 2,394,508	24.9%	\$ 2,651,356	\$ 0.0071
General Service Less Than 50 kW	kWh	\$ 0.0059	148,076,563	-	\$ 875,119	9.1%	\$ 968,989	\$ 0.0065
General Service 50 to 999 kW	kW	\$ 2.4425	320,678,342	819,611	\$ 2,001,861	20.9%	\$ 2,216,592	\$ 2.7044
General Service 50 to 999 kW - Interval Metered	kW	\$ 2.5335	82,049,896	209,709	\$ 531,294	5.5%	\$ 588,283	\$ 2.8052
General Service 1,000 to 4,999 kW	kW	\$ 2.5335	442,065,941	924,830	\$ 2,343,043	24.4%	\$ 2,594,371	\$ 2.8052
Large Use	kW	\$ 3.0595	259,728,441	450,708	\$ 1,378,927	14.4%	\$ 1,526,838	\$ 3.3876
Unmetered Scattered Load	kWh	\$ 0.0059	2,477,033	-	\$ 14,639	0.2%	\$ 16,209	\$ 0.0065
Sentinel Lighting	kW	\$ 1.8700	96,428	258	\$ 482	0.0%	\$ 534	\$ 2.0706
Street Lighting	kW	\$ 2.2500	9,387,643	26,260	\$ 59,085	0.6%	\$ 65,423	\$ 2.4914
					\$ 9,598,958			



Guelph Hydro Electric Systems Inc. - EB-2011-0123 - CoS

The purpose of this sheet is to update the re-aligned RTS Connection Rates to recover forecast wholesale connection costs.

Rate Class	Unit	Adjusted RTSR - Connection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR Connection
Residential	kWh	\$ 0.0053	372,493,278	-	\$ 1,977,866	25.5%	\$ 2,054,832	\$ 0.0055
General Service Less Than 50 kW	kWh	\$ 0.0047	148,076,563	-	\$ 695,535	9.0%	\$ 722,601	\$ 0.0049
General Service 50 to 999 kW	kW	\$ 1.9624	320,678,342	819,611	\$ 1,608,389	20.7%	\$ 1,670,978	\$ 2.0387
General Service 50 to 999 kW - Interval Metered	kW	\$ 2.0359	82,049,896	209,709	\$ 426,946	5.5%	\$ 443,560	\$ 2.1151
General Service 1,000 to 4,999 kW	kW	\$ 2.0359	442,065,941	924,830	\$ 1,882,862	24.3%	\$ 1,956,131	\$ 2.1151
Large Use	kW	\$ 2.4584	259,728,441	450,708	\$ 1,108,038	14.3%	\$ 1,151,156	\$ 2.5541
Unmetered Scattered Load	kWh	\$ 0.0047	2,477,033	-	\$ 11,635	0.1%	\$ 12,088	\$ 0.0049
Sentinel Lighting	kW	\$ 1.5026	96,428	258	\$ 388	0.0%	\$ 403	\$ 1.5610
Street Lighting	kW	\$ 1.8079	9,387,643	26,260	\$ 47,475	0.6%	\$ 49,323	\$ 1.8782
					\$ 7,759,135			



For Cost of Service Applicants, please enter the following Proposed RTS rates into your rates model.

For IRM applicants, please enter these rates into the 2012 Rate Generator.

Rate Class	Unit	Proposed RTSR Network		Proposed RTSR Connection	
Residential	kWh	\$	0.0071	\$	0.0055
General Service Less Than 50 kW	kWh	\$	0.0065	\$	0.0049
General Service 50 to 999 kW	kW	\$	2.7044	\$	2.0387
General Service 50 to 999 kW - Interval Metered	kW	\$	2.8052	\$	2.1151
General Service 1,000 to 4,999 kW	kW	\$	2.8052	\$	2.1151
Large Use	kW	\$	3.3876	\$	2.5541
Unmetered Scattered Load	kWh	\$	0.0065	\$	0.0049
Sentinel Lighting	kW	\$	2.0706	\$	1.5610
Street Lighting	kW	\$	2.4914	\$	1.8782

Appendix I
Foregone Revenue and Foregone Revenue Rate Rider
Calculation

Appendix J

Updated Cost Allocation model



2012 COST ALLOCATION
Guelph Hydro Electric Systems Inc.
EB-2011-0123
Wednesday, August 31, 2011
Sheet I2 Class Selection - Update to v 1.2

Instructions:

- Step 1:** Please input your existing classes
Step 2: If this is your first run, select "First Run" in the drop-down menu below
Step 3: After all classes have been entered, Click the "Update" button in row E41

Please Provide a summary of this Run

Update to v 1.2

		Utility's Class Definition	Current
1	Residential	Residential	YES
2	GS <50	General Service Less than 50 kW	YES
3	GS>50-Regular	General Service 50 to 999 kW	YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate	General Service Greater 1,000 to 4,999 kW	YES
6	Large Use >5MW	Large User	YES
7	Street Light	Street Lighting	YES
8	Sentinel	Sentinel Lighting	YES
9	Unmetered Scattered Load	Unmetered Scattered Load	YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		NO
12	Rate Class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

 **2012 COST ALLOCATION**
Guelph Hydro Electric Systems Inc.
EB-2011-0123
Wednesday, August 31, 2011
Sheet I6.1 Revenue Worksheet - Update to v 1.2

Total kWhs from Load Forecast	1,676,018,424
-------------------------------	---------------

Total kW from Load Forecast	2,575,397
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Deficiency from RRWF	- 959,325
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Miscellaneous Revenue	2,207,000
-----------------------	-----------

			1	2	3	5	6	7	8	9
			Residential	General Service Less than 50 kW	General Service 50 to 999 kW	General Service Greater 1,000 to 4,999 kW	Large User	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
Billing Data										
Forecast kWh	CEN	1,676,018,424	378,871,008	148,787,703	399,661,950	465,120,498	271,481,475	9,777,748	88,740	2,229,301
Forecast kW	CDEM	2,575,397	-	-	1,041,992	1,015,196	490,512	27,447	251	-
Forecast kW, included in CDEM, of customers receiving line transformer allowance		306,928			306,928					
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-								
KWh excluding kWh from Wholesale Market Participants	CEN EWMP	1,676,018,424	378,871,008	148,787,703	399,661,950	465,120,498	271,481,475	9,777,748	88,740	2,229,301

kWh - 30 year weather normalized amount		-	-	-	-	-	-	-	-	-
Existing Monthly Charge			\$13.41	\$12.26	\$230.69	\$620.07	\$907.62	\$0.23	\$6.53	\$5.48
Existing Distribution kWh Rate			\$0.0164	\$0.0156						\$0.0250
Existing Distribution kW Rate					\$2.7665	\$1.9813	\$2.1764	\$5.5565	\$7.2193	
Existing TFOA Rate					\$0.72					
Additional Charges										
Distribution Revenue from Rates		\$24,984,943	\$13,913,204	\$2,878,351	\$4,458,449	\$2,335,866	\$1,111,116	\$190,068	\$3,829	\$94,061
Transformer Ownership Allowance		\$220,988	\$0	\$0	\$220,988	\$0	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$24,763,955	\$13,913,204	\$2,878,351	\$4,237,461	\$2,335,866	\$1,111,116	\$190,068	\$3,829	\$94,061
Data Mismatch Analysis										
Revenue with 30 year weather normalized kWh			-	-	-	-	-	-	-	-

Weather Normalized Data from Hydro One

kWh - 30 year weather normalized amount
Loss Factor

Total	Residential	General Service Less than 50 kW	General Service 50 to 999 kW	General Service Greater 1,000 to 4,999 kW	Large User	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
-								



2012 COST ALLOCATION
Guelph Hydro Electric Systems Inc.
EB-2011-0123
Wednesday, August 31, 2011

Sheet I6.2 Customer Data Worksheet - Update to v 1.2

			1	2	3	5	6	7	8	9
	ID	Total	Residential	General Service Less than 50 kW	General Service 50 to 999 kW	General Service Greater 1,000 to 4,999 kW	Large User	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
Billing Data										
Bad Debt 3 Year Historical Average	BDHA	\$209,191	\$158,200	\$21,961	\$29,029	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$124,065	\$89,327	\$29,776	\$4,963					
Number of Bills	CNB	318,043	287,089	22,727	6,831	523	48	24	309	492
Number of Devices								13,609	26	583
Number of Connections (Unmetered)	CCON	4,011						3,402	26	583
Total Number of Customers	CCA	52,322	47,848	3,788	569	44	4	2	26	41
Bulk Customer Base	CCB	-	-	-	-	-	-	-	-	-
Primary Customer Base	CCP	52,322	47,848	3,788	569	44	4	2	26	41
Line Transformer Customer Base	CCLT	52,192	47,848	3,788	529	-	-	2	26	-
Secondary Customer Base	CCS	48,632	47,848	757	-	-	-	1	26	-
Weighted - Services	CWCS	51,332	47,848	1,514	-	-	-	1,361	26	583
Weighted Meter -Capital	CWMC	12,959,750	9,593,900	1,993,750	1,231,100	111,600	29,400	-	-	-
Weighted Meter Reading	CWMR	425,452	287,094	22,728	76,098	29,990	9,542	-	-	-
Weighted Bills	CWNB	387,241	287,089	45,454	47,815	3,663	720	10	31	2,460

Bad Debt Data

Historic Year: 2008	162,942	124,643	15,808	22,491						
Historic Year: 2009	299,919	225,898	32,324	41,697						
Historic Year: 2010	164,711	124,059	17,752	22,900						
Three-year average	209,191	158,200	21,961	29,029	-	-	-	-	-	-



2012 COST ALLOCATION
Guelph Hydro Electric Systems Inc.
EB-2011-0123
Wednesday, August 31, 2011

Sheet 18 Demand Data Worksheet - Update to v 1.2

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	1 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes			1	2	3	5	6	7	8	9
		Total	Residential	General Service Less than 50 kW	General Service 50 to 999 kW	General Service Greater 1,000 to 4,999 kW	Large User	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
CO-INCIDENT PEAK										
1 CP										
Transformation CP	TCP1	263,297	76,575	17,062	61,662	66,138	41,604	-	-	255
Bulk Delivery CP	BCP1	263,297	76,575	17,062	61,662	66,138	41,604	-	-	255
Total Sytem CP	DCP1	263,297	76,575	17,062	61,662	66,138	41,604	-	-	255
4 CP										
Transformation CP	TCP4	1,035,507	318,005	79,221	225,879	263,023	143,985	4,350	39	1,004
Bulk Delivery CP	BCP4	1,035,507	318,005	79,221	225,879	263,023	143,985	4,350	39	1,004
Total Sytem CP	DCP4	1,035,507	318,005	79,221	225,879	263,023	143,985	4,350	39	1,004
12 CP										
Transformation CP	TCP12	2,956,608	865,494	221,912	656,969	760,031	429,454	19,524	177	3,047
Bulk Delivery CP	BCP12	2,956,608	865,494	221,912	656,969	760,031	429,454	19,524	177	3,047
Total Sytem CP	DCP12	2,956,608	865,494	221,912	656,969	760,031	429,454	19,524	177	3,047

NON CO_INCIDENT PEAK										
1 NCP										
Classification NCP from										
Load Data Provider	DNCP1	534,725	96,445	32,474	67,288	292,924	42,996	2,303	22	272
Primary NCP	PNCP1	534,725	96,445	32,474	67,288	292,924	42,996	2,303	22	272
Line Transformer NCP	LTNCP1	194,019	96,445	32,474	62,502	-	-	2,303	22	272
Secondary NCP	SNCP1	105,534	96,445	6,491	-	-	-	2,303	22	272
4 NCP										
Classification NCP from										
Load Data Provider	DNCP4	1,166,095	343,811	111,661	262,262	273,057	164,997	9,173	86	1,047
Primary NCP	PNCP4	1,166,095	343,811	111,661	262,262	273,057	164,997	9,173	86	1,047
Line Transformer NCP	LTNCP4	709,386	343,811	111,661	243,607	-	-	9,173	86	1,047
Secondary NCP	SNCP4	376,437	343,811	22,319	-	-	-	9,173	86	1,047
12 NCP										
Classification NCP from										
Load Data Provider	DNCP12	3,317,336	924,269	312,664	758,878	830,361	460,592	27,278	247	3,047
Primary NCP	PNCP12	3,317,336	924,269	312,664	758,878	830,361	460,592	27,278	247	3,047
Line Transformer NCP	LTNCP12	1,972,404	924,269	312,664	704,899	-	-	27,278	247	3,047
Secondary NCP	SNCP12	1,017,337	924,269	62,497	-	-	-	27,278	247	3,047

Wednesday, August 31, 2011

Sheet 01 Revenue to Cost Summary Worksheet - Update to v 1.2

Instructions:

Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	5	6	7	8	9	
		Total	Residential	General Service Less than 50 kW	General Service 50 to 999 kW	General Service Greater 1,000 to 4,999 kW	Large User	Street Lighting	Sentinel Lighting	Unmetered Scattered Load	
Rate Base Assets	crev	Distribution Revenue at Existing Rates	\$24,763,956	\$13,913,205	\$2,878,351	\$4,237,461	\$2,335,866	\$1,111,116	\$190,068	\$3,829	\$94,061
	mi	Miscellaneous Revenue (mi)	\$2,207,000	\$1,449,048	\$198,428	\$184,879	\$280,808	\$46,252	\$37,749	\$375	\$9,461
	Miscellaneous Revenue Input equals Output										
	Total Revenue at Existing Rates		\$26,970,956	\$15,362,253	\$3,076,779	\$4,422,340	\$2,616,674	\$1,157,368	\$227,817	\$4,204	\$103,522
	Factor required to recover deficiency (1 + D)		1.0387								
		Distribution Revenue at Status Quo Rates	\$25,723,281	\$14,452,185	\$2,989,855	\$4,401,615	\$2,426,355	\$1,154,159	\$197,431	\$3,977	\$97,705
		Miscellaneous Revenue (mi)	\$2,207,000	\$1,449,048	\$198,428	\$184,879	\$280,808	\$46,252	\$37,749	\$375	\$9,461
		Total Revenue at Status Quo Rates	\$27,930,280	\$15,901,233	\$3,188,283	\$4,586,494	\$2,707,163	\$1,200,411	\$235,180	\$4,352	\$107,166
		Expenses									
di		Distribution Costs (di)	\$5,438,756	\$3,139,243	\$374,930	\$480,712	\$1,116,123	\$187,032	\$117,639	\$1,147	\$21,931
cu		Customer Related Costs (cu)	\$3,098,684	\$2,279,478	\$358,163	\$389,391	\$45,486	\$11,700	\$56	\$179	\$14,232
ad		General and Administration (ad)	\$5,659,810	\$3,586,143	\$485,461	\$577,361	\$774,374	\$133,471	\$78,228	\$879	\$23,895
dep		Depreciation and Amortization (dep)	\$4,238,024	\$2,317,184	\$325,169	\$447,209	\$858,099	\$200,205	\$76,557	\$695	\$12,906
INPUT		PIUs (INPUT)	\$37,238	\$19,015	\$2,978	\$4,591	\$7,758	\$2,201	\$592	\$5	\$98
INT		Interest	\$4,216,312	\$2,152,992	\$337,169	\$519,835	\$878,362	\$249,215	\$67,070	\$600	\$11,069
		Total Expenses	\$22,688,824	\$13,494,054	\$1,883,870	\$2,419,099	\$3,680,200	\$783,824	\$340,142	\$3,504	\$84,131
		Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI		Allocated Net Income (NI)	\$5,241,456	\$2,676,465	\$419,147	\$646,227	\$1,091,925	\$309,809	\$83,378	\$746	\$13,760
		Revenue Requirement (includes NI)	\$27,930,280	\$16,170,519	\$2,303,017	\$3,065,325	\$4,772,125	\$1,093,633	\$423,520	\$4,250	\$97,891
	\$0	Revenue Requirement Input equals Output									

Rate Base Calculation										
dp gp accum dep co	Net Assets									
	Distribution Plant - Gross	\$201,437,128	\$108,839,458	\$15,310,690	\$21,268,012	\$41,997,696	\$9,690,033	\$3,686,218	\$33,051	\$611,970
	General Plant - Gross	\$14,021,263	\$7,395,963	\$1,072,771	\$1,559,793	\$2,959,212	\$747,929	\$243,209	\$2,178	\$40,209
	Accumulated Depreciation	(\$62,405,403)	(\$34,787,716)	(\$4,759,100)	(\$6,175,802)	(\$12,748,618)	(\$2,488,862)	(\$1,229,844)	(\$10,992)	(\$204,470)
	Capital Contribution	(\$39,126,110)	(\$23,190,342)	(\$2,530,805)	(\$2,664,743)	(\$8,461,163)	(\$1,243,392)	(\$880,267)	(\$7,965)	(\$147,433)
Total Net Plant		\$113,926,878	\$58,257,364	\$9,093,556	\$13,987,260	\$23,747,127	\$6,705,708	\$1,819,316	\$16,272	\$300,276
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$153,524,605	\$34,704,882	\$13,629,071	\$36,609,349	\$42,605,403	\$24,867,916	\$895,649	\$8,129	\$204,206
	OM&A Expenses	\$14,197,250	\$9,004,863	\$1,218,554	\$1,447,463	\$1,935,982	\$332,203	\$195,923	\$2,204	\$60,058
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$167,721,855	\$43,709,745	\$14,847,624	\$38,056,812	\$44,541,385	\$25,200,120	\$1,091,572	\$10,333	\$264,264
	Working Capital	\$25,158,278	\$6,556,462	\$2,227,144	\$5,708,522	\$6,681,208	\$3,780,018	\$163,736	\$1,550	\$39,640
Total Rate Base		\$139,085,156	\$64,813,825	\$11,320,700	\$19,695,782	\$30,428,334	\$10,485,726	\$1,983,052	\$17,822	\$339,915
		Rate Base Input Does Not Equal Output								
Equity Component of Rate Base		\$55,634,063	\$25,925,530	\$4,528,280	\$7,878,313	\$12,171,334	\$4,194,290	\$793,221	\$7,129	\$135,966
Net Income on Allocated Assets		\$5,241,456	\$2,407,179	\$1,304,413	\$2,167,395	(\$973,038)	\$416,587	(\$104,963)	\$848	\$23,035
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income		\$5,241,456	\$2,407,179	\$1,304,413	\$2,167,395	(\$973,038)	\$416,587	(\$104,963)	\$848	\$23,035
RATIOS ANALYSIS										
REVENUE TO EXPENSES STATUS QUO%		100.00%	98.33%	138.44%	149.63%	56.73%	109.76%	55.53%	102.41%	109.47%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$959,325)	(\$808,266)	\$773,762	\$1,357,015	(\$2,155,451)	\$63,735	(\$195,704)	(\$46)	\$5,631
		Deficiency Input equals Output								
STATUS QUO REVENUE MINUS ALLOCATED COSTS		\$0	(\$269,286)	\$885,266	\$1,521,168	(\$2,064,962)	\$106,778	(\$188,341)	\$102	\$9,274
RETURN ON EQUITY COMPONENT OF RATE BASE		9.42%	9.28%	28.81%	27.51%	-7.99%	9.93%	-13.23%	11.90%	16.94%



2012 COST ALLOCATION
Guelph Hydro Electric Systems Inc.
EB-2011-0123
Wednesday, August 31, 2011
Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - Update to v 1.2

Output sheet showing minimum and maximum level for
Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost
Customer Unit Cost per month - Directly Related
Customer Unit Cost per month - Minimum System
with PLCC Adjustment
Existing Approved Fixed Charge

1	2	3	5	6	7	8	9
Residential	General Service Less than 50 kW	General Service 50 to 999 kW	General Service Greater 1,000 to 4,999 kW	Large User	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
\$4.90	\$10.45	\$66.28	\$99.18	\$286.12	\$0.00	\$0.52	\$1.83
\$7.28	\$15.22	\$100.09	\$155.30	\$446.19	\$0.00	\$0.86	\$3.05
\$15.94	\$21.53	\$116.60	\$174.18	\$480.16	\$6.00	\$8.56	\$8.96
\$13.41	\$12.26	\$230.69	\$620.07	\$907.62	\$0.23	\$6.53	\$5.48

**Information to be Used to Allocate PILs, ROD,
ROE and A&G**

n to be Used to Allocate PILs, ROD, &G		1	2	3	5	6	7	8	9
	Total	Residential	General Service Less than 50 kW	General Service 50 to 999 kW	General Service Greater 1,000 to 4,999 kW	Large User	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
General Plant - Gross Assets	\$14,021,263	\$7,395,963	\$1,072,771	\$1,559,793	\$2,959,212	\$747,929	\$243,209	\$2,178	\$40,209
General Plant - Accumulated Depreciation	(\$9,128,097)	(\$4,814,907)	(\$698,394)	(\$1,015,454)	(\$1,926,501)	(\$486,915)	(\$158,333)	(\$1,418)	(\$26,177)
General Plant - Net Fixed Assets	\$4,893,166	\$2,581,057	\$374,378	\$544,339	\$1,032,711	\$261,013	\$84,875	\$760	\$14,032
General Plant - Depreciation	\$46,224	\$24,383	\$3,537	\$5,142	\$9,756	\$2,466	\$802	\$7	\$133
Total Net Fixed Assets Excluding General Plant	\$109,033,712	\$55,676,307	\$8,719,179	\$13,442,921	\$22,714,415	\$6,444,694	\$1,734,440	\$15,512	\$286,243
Total Administration and General Expense	\$5,659,810	\$3,586,143	\$485,461	\$577,361	\$774,374	\$133,471	\$78,228	\$879	\$23,895
Total O&M	\$8,537,440	\$5,418,720	\$733,093	\$870,103	\$1,161,608	\$198,733	\$117,695	\$1,325	\$36,163

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 General Service Less than 50 kW	3 General Service 50 to 999 kW	5 General Service Greater 1,000 to 4,999 kW	6 Large User	7 Street Lighting	8 Sentinel Lighting	9 Unmetered Scattered Load
	Distribution Plant									
1860	Meters	\$14,436,954	\$10,687,451	\$2,221,006	\$1,371,426	\$124,321	\$32,751	\$0	\$0	\$0
	Accumulated Amortization									
	Accum. Amortization of Electric Utility Plant - Meters only	(\$3,607,057)	(\$2,670,248)	(\$554,916)	(\$342,649)	(\$31,061)	(\$8,183)	\$0	\$0	\$0
	Meter Net Fixed Assets	\$10,829,898	\$8,017,204	\$1,666,090	\$1,028,777	\$93,259	\$24,568	\$0	\$0	\$0
	Misc Revenue									
4082	Retail Services Revenues	(\$8,250)	(\$5,233)	(\$708)	(\$841)	(\$1,125)	(\$193)	(\$114)	(\$1)	(\$35)
4084	Service Transaction Requests (STR) Revenues	(\$7,600)	(\$4,820)	(\$652)	(\$775)	(\$1,036)	(\$178)	(\$105)	(\$1)	(\$32)
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$127,572)	(\$91,852)	(\$30,617)	(\$5,103)	\$0	\$0	\$0	\$0	\$0
	Sub-total	(\$143,422)	(\$101,905)	(\$31,978)	(\$6,719)	(\$2,161)	(\$371)	(\$219)	(\$2)	(\$67)
	Operation									
5065	Meter Expense	\$358,313	\$265,253	\$55,123	\$34,038	\$3,086	\$813	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$358,313	\$265,253	\$55,123	\$34,038	\$3,086	\$813	\$0	\$0	\$0
	Maintenance									
5175	Maintenance of Meters	\$56,075	\$41,511	\$8,627	\$5,327	\$483	\$127	\$0	\$0	\$0
	Billing and Collection									
5310	Meter Reading Expense	\$294,040	\$198,417	\$15,708	\$52,593	\$20,727	\$6,595	\$0	\$0	\$0
5315	Customer Billing	\$1,932,590	\$1,432,764	\$226,845	\$238,629	\$18,280	\$3,593	\$48	\$154	\$12,277
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$50	\$37	\$6	\$6	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$93,351	\$69,208	\$10,957	\$11,527	\$883	\$174	\$2	\$7	\$593
	Sub-total	\$2,320,031	\$1,700,426	\$253,516	\$302,754	\$39,890	\$10,362	\$50	\$162	\$12,870
	Total Operation, Maintenance and Billing	\$2,734,419	\$2,007,191	\$317,266	\$342,119	\$43,459	\$11,302	\$50	\$162	\$12,870
	Amortization Expense - Meters	\$329,092	\$243,622	\$50,628	\$31,262	\$2,834	\$747	\$0	\$0	\$0
	Allocated PILs	\$3,539	\$2,617	\$546	\$338	\$30	\$8	\$0	\$0	\$0
	Allocated Debt Return	\$400,660	\$296,288	\$61,775	\$38,234	\$3,449	\$913	\$0	\$0	\$0
	Allocated Equity Return	\$498,076	\$368,327	\$76,795	\$47,531	\$4,288	\$1,135	\$0	\$0	\$0
	Total	\$3,822,363	\$2,816,140	\$475,031	\$452,764	\$51,900	\$13,734	(\$169)	\$159	\$12,803

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	5	6	7	8	9
			Residential	General Service Less than 50 kW	General Service 50 to 999 kW	General Service Greater 1,000 to 4,999 kW	Large User	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
1860	Distribution Plant									
	Meters	\$14,436,954	\$10,687,451	\$2,221,006	\$1,371,426	\$124,321	\$32,751	\$0	\$0	\$0
	Accumulated Amortization									
	Accum. Amortization of Electric Utility Plant - Meters only	(\$3,607,057)	(\$2,670,248)	(\$554,916)	(\$342,649)	(\$31,061)	(\$8,183)	\$0	\$0	\$0
	Meter Net Fixed Assets	\$10,829,898	\$8,017,204	\$1,666,090	\$1,028,777	\$93,259	\$24,568	\$0	\$0	\$0
	Allocated General Plant Net Fixed Assets	\$490,094	\$371,664	\$71,537	\$41,658	\$4,240	\$995	\$0	\$0	\$0
	Meter Net Fixed Assets Including General Plant	\$11,319,992	\$8,388,867	\$1,737,627	\$1,070,434	\$97,499	\$25,563	\$0	\$0	\$0
	Misc Revenue									
4082	Retail Services Revenues	(\$8,250)	(\$5,233)	(\$708)	(\$841)	(\$1,125)	(\$193)	(\$114)	(\$1)	(\$35)
4084	Service Transaction Requests (STR) Revenues	(\$7,600)	(\$4,820)	(\$652)	(\$775)	(\$1,036)	(\$178)	(\$105)	(\$1)	(\$32)
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$127,572)	(\$91,852)	(\$30,617)	(\$5,103)	\$0	\$0	\$0	\$0	\$0
	Sub-total	(\$143,422)	(\$101,905)	(\$31,978)	(\$6,719)	(\$2,161)	(\$371)	(\$219)	(\$2)	(\$67)
	Operation									
5065	Meter Expense	\$358,313	\$265,253	\$55,123	\$34,038	\$3,086	\$813	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$358,313	\$265,253	\$55,123	\$34,038	\$3,086	\$813	\$0	\$0	\$0
	Maintenance									
5175	Maintenance of Meters	\$56,075	\$41,511	\$8,627	\$5,327	\$483	\$127	\$0	\$0	\$0
	Billing and Collection									
5310	Meter Reading Expense	\$294,040	\$198,417	\$15,708	\$52,593	\$20,727	\$6,595	\$0	\$0	\$0
5315	Customer Billing	\$1,932,590	\$1,432,764	\$226,845	\$238,629	\$18,280	\$3,593	\$48	\$154	\$12,277
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$50	\$37	\$6	\$6	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$93,351	\$69,208	\$10,957	\$11,527	\$883	\$174	\$2	\$7	\$593
	Sub-total	\$2,320,031	\$1,700,426	\$253,516	\$302,754	\$39,890	\$10,362	\$50	\$162	\$12,870
	Total Operation, Maintenance and Billing	\$2,734,419	\$2,007,191	\$317,266	\$342,119	\$43,459	\$11,302	\$50	\$162	\$12,870
	Amortization Expense - Meters	\$329,092	\$243,622	\$50,628	\$31,262	\$2,834	\$747	\$0	\$0	\$0
	Amortization Expense - General Plant assigned to Meters	\$4,630	\$3,511	\$676	\$394	\$40	\$9	\$0	\$0	\$0
	Admin and General	\$1,810,689	\$1,328,371	\$210,096	\$227,014	\$28,971	\$7,591	\$33	\$107	\$8,504
	Allocated PILs	\$3,699	\$2,738	\$569	\$351	\$32	\$8	\$0	\$0	\$0
	Allocated Debt Return	\$418,790	\$310,024	\$64,427	\$39,783	\$3,606	\$950	\$0	\$0	\$0
	Allocated Equity Return	\$520,614	\$385,402	\$80,092	\$49,455	\$4,483	\$1,181	\$0	\$0	\$0
	Total	\$5,678,510	\$4,178,954	\$691,777	\$683,659	\$81,264	\$21,417	(\$135)	\$267	\$21,308

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

			1	2	3	5	6	7	8	9
USoA Account #	Accounts	Total	Residential	General Service Less than 50 kW	General Service 50 to 999 kW	General Service Greater 1,000 to 4,999 kW	Large User	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
	Distribution Plant									
1565	Conservation and Demand Management									
	Expenditures and Recoveries	\$51,396	\$32,621	\$4,413	\$5,238	\$6,993	\$1,196	\$709	\$8	\$218
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Subtransmission Bulk									
1830-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$5,613,207	\$4,773,629	\$377,896	\$56,790	\$4,350	\$399	\$339,424	\$2,570	\$58,149
1830-5	Poles, Towers and Fixtures - Secondary	\$1,685,203	\$1,532,494	\$24,249	\$0	\$0	\$0	\$108,967	\$825	\$18,668
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices -									
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$4,565,412	\$3,882,554	\$307,356	\$46,189	\$3,538	\$325	\$276,065	\$2,090	\$47,294
1835-5	Overhead Conductors and Devices - Secondary	\$1,370,633	\$1,246,429	\$19,723	\$0	\$0	\$0	\$88,626	\$671	\$15,183
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$7,245,620	\$6,161,879	\$487,795	\$73,305	\$5,615	\$515	\$438,135	\$3,318	\$75,059
1840-5	Underground Conduit - Secondary	\$5,206,039	\$4,734,281	\$74,913	\$0	\$0	\$0	\$336,627	\$2,549	\$57,669
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$6,913,898	\$5,879,773	\$465,462	\$69,949	\$5,358	\$492	\$418,076	\$3,166	\$71,623
1845-5	Underground Conductors and Devices - Secondary	\$4,967,693	\$4,517,534	\$71,483	\$0	\$0	\$0	\$321,215	\$2,432	\$55,029
1850	Line Transformers	\$6,915,973	\$5,890,761	\$466,332	\$65,095	\$0	\$0	\$418,857	\$3,172	\$71,757
1855	Services	\$7,592,119	\$7,076,866	\$223,961	\$0	\$0	\$0	\$201,278	\$3,810	\$86,205
1860	Meters	\$14,436,954	\$10,687,451	\$2,221,006	\$1,371,426	\$124,321	\$32,751	\$0	\$0	\$0
1880	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$66,564,147	\$56,416,271	\$4,744,588	\$1,687,991	\$150,176	\$35,678	\$2,947,978	\$24,612	\$556,854
	Accumulated Amortization									
	Accum. Amortization of Electric Utility Plant -Line									
	Transformers, Services and Meters	(\$32,591,519)	(\$28,117,926)	(\$1,939,359)	(\$517,041)	(\$48,541)	(\$10,338)	(\$1,634,817)	(\$13,692)	(\$309,806)
	Customer Related Net Fixed Assets	\$33,972,628	\$28,298,345	\$2,805,228	\$1,170,950	\$101,635	\$25,340	\$1,313,161	\$10,920	\$247,049
	Allocated General Plant Net Fixed Assets	\$1,562,279	\$1,311,862	\$120,449	\$47,415	\$4,621	\$1,026	\$64,260	\$535	\$12,111
	Customer Related NFA Including General Plant	\$35,534,907	\$29,610,208	\$2,925,677	\$1,218,365	\$106,256	\$26,366	\$1,377,421	\$11,455	\$259,159
	Misc Revenue									
4082	Retail Services Revenues	(\$8,250)	(\$5,233)	(\$708)	(\$841)	(\$1,125)	(\$193)	(\$114)	(\$1)	(\$35)
4084	Service Transaction Requests (STR) Revenues	(\$7,600)	(\$4,820)	(\$652)	(\$775)	(\$1,036)	(\$178)	(\$105)	(\$1)	(\$32)
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$127,572)	(\$91,852)	(\$30,617)	(\$5,103)	\$0	\$0	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	(\$143,422)	(\$101,905)	(\$31,978)	(\$6,719)	(\$2,161)	(\$371)	(\$219)	(\$2)	(\$67)

Operating and Maintenance										
5005	Operation Supervision and Engineering	\$757,882	\$665,037	\$36,663	\$4,531	\$275	\$25	\$42,893	\$358	\$8,101
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$4,253	\$3,674	\$234	\$33	\$3	\$0	\$261	\$2	\$45
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$12,240	\$10,576	\$674	\$95	\$7	\$1	\$752	\$6	\$129
5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$89,205	\$78,061	\$4,031	\$525	\$40	\$4	\$5,550	\$42	\$951
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$2,603	\$2,277	\$118	\$15	\$1	\$0	\$162	\$1	\$28
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$358,313	\$265,253	\$55,123	\$34,038	\$3,086	\$813	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$220,344	\$193,351	\$10,659	\$1,317	\$80	\$7	\$12,471	\$104	\$2,355
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$2,700	\$2,333	\$149	\$21	\$2	\$0	\$166	\$1	\$28
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$29,070	\$25,118	\$1,602	\$226	\$17	\$2	\$1,786	\$14	\$306
5125	Maintenance of Overhead Conductors and Devices	\$138,795	\$119,925	\$7,648	\$1,080	\$83	\$8	\$8,527	\$65	\$1,461
5130	Maintenance of Overhead Services	\$267,900	\$249,718	\$7,903	\$0	\$0	\$0	\$7,102	\$134	\$3,042
5135	Overhead Distribution Lines and Feeders - Right of Way	\$44,400	\$38,363	\$2,446	\$345	\$26	\$2	\$2,728	\$21	\$467
5145	Maintenance of Underground Conduit	\$25,080	\$21,947	\$1,133	\$148	\$11	\$1	\$1,561	\$12	\$267
5150	Maintenance of Underground Conductors and Devices	\$59,280	\$51,875	\$2,679	\$349	\$27	\$2	\$3,688	\$28	\$632
5155	Maintenance of Underground Services	\$168,150	\$156,738	\$4,960	\$0	\$0	\$0	\$4,458	\$84	\$1,909
5160	Maintenance of Line Transformers	\$126,420	\$107,680	\$8,524	\$1,190	\$0	\$0	\$7,656	\$58	\$1,312
5175	Maintenance of Meters	\$56,075	\$41,511	\$8,627	\$5,327	\$483	\$127	\$0	\$0	\$0
Sub-total		\$2,362,709	\$2,033,438	\$153,174	\$49,241	\$4,140	\$993	\$99,762	\$930	\$21,033
Billing and Collection										
5305	Supervision	\$210,865	\$156,329	\$24,751	\$26,037	\$1,995	\$392	\$5	\$17	\$1,340
5310	Meter Reading Expense	\$294,040	\$198,417	\$15,708	\$52,593	\$20,727	\$6,595	\$0	\$0	\$0
5315	Customer Billing	\$1,932,590	\$1,432,764	\$226,845	\$238,629	\$18,280	\$3,593	\$48	\$154	\$12,277
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$50	\$37	\$6	\$6	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$93,351	\$69,208	\$10,957	\$11,527	\$883	\$174	\$2	\$7	\$593
5335	Bad Debt Expense	\$150,000	\$113,437	\$15,747	\$20,815	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$3,400	\$2,521	\$399	\$420	\$32	\$6	\$0	\$0	\$22
Sub-total		\$2,684,296	\$1,972,713	\$294,413	\$350,027	\$41,917	\$10,760	\$56	\$179	\$14,232

<i>Sub Total Operating, Maintenance and Billing</i>	<i>\$5,047,005</i>	<i>\$4,006,151</i>	<i>\$447,587</i>	<i>\$399,267</i>	<i>\$46,057</i>	<i>\$11,753</i>	<i>\$99,817</i>	<i>\$1,109</i>	<i>\$35,265</i>
Amortization Expense - Customer Related	\$1,435,780	\$1,208,356	\$104,484	\$40,902	\$7,839	\$1,574	\$60,479	\$513	\$11,633
Amortization Expense - General Plant assigned to Meters	\$14,758	\$12,393	\$1,138	\$448	\$44	\$10	\$607	\$5	\$114
Admin and General	\$3,341,607	\$2,651,296	\$296,396	\$264,935	\$30,704	\$7,893	\$66,346	\$735	\$23,302
Allocated PILs	\$11,603	\$9,665	\$958	\$400	\$35	\$9	\$448	\$4	\$84
Allocated Debt Return	\$1,313,715	\$1,094,291	\$108,478	\$45,280	\$3,930	\$980	\$50,780	\$422	\$9,553
Allocated Equity Return	\$1,633,128	\$1,360,355	\$134,853	\$56,290	\$4,886	\$1,218	\$63,126	\$525	\$11,876
PLCC Adjustment for Line Transformer	\$196,033	\$166,969	\$13,217	\$1,845	\$0	\$0	\$11,879	\$90	\$2,034
PLCC Adjustment for Primary Costs	\$237,873	\$202,065	\$16,193	\$2,466	\$189	\$17	\$14,374	\$109	\$2,461
PLCC Adjustment for Secondary Costs	\$869,215	\$719,751	\$54,091	\$0	\$0	\$0	\$70,320	\$464	\$24,590
Total	\$11,351,052	\$9,151,817	\$978,415	\$796,493	\$91,144	\$23,048	\$244,813	\$2,647	\$62,675

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	General Service Less than 50 kW	General Service 50 to 999 kW	General Service Greater 1,000 to 4,999 kW	Large User	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
<u>Distribution Plant</u>									
CWMC	\$ 14,436,954	\$ 10,687,451	\$ 2,221,006	\$ 1,371,426	\$ 124,321	\$ 32,751	\$ -	\$ -	\$ -
<u>Accumulated Amortization</u>									
Accum. Amortization of Electric Utility Plant - Meters only	\$ (3,607,057)	\$ (2,670,248)	\$ (554,916)	\$ (342,649)	\$ (31,061)	\$ (8,183)	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 10,829,898	\$ 8,017,204	\$ 1,666,090	\$ 1,028,777	\$ 93,259	\$ 24,568	\$ -	\$ -	\$ -
<u>Misc Revenue</u>									
CWNB	\$ (15,850)	\$ (10,053)	\$ (1,360)	\$ (1,616)	\$ (2,161)	\$ (371)	\$ (219)	\$ (2)	\$ (67)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (127,572)	\$ (91,852)	\$ (30,617)	\$ (5,103)	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ (143,422)	\$ (101,905)	\$ (31,978)	\$ (6,719)	\$ (2,161)	\$ (371)	\$ (219)	\$ (2)	\$ (67)
<u>Operation</u>									
CWMC	\$ 358,313	\$ 265,253	\$ 55,123	\$ 34,038	\$ 3,086	\$ 813	\$ -	\$ -	\$ -
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 358,313	\$ 265,253	\$ 55,123	\$ 34,038	\$ 3,086	\$ 813	\$ -	\$ -	\$ -
<u>Maintenance</u>									
1860	\$ 56,075	\$ 41,511	\$ 8,627	\$ 5,327	\$ 483	\$ 127	\$ -	\$ -	\$ -
<u>Billing and Collection</u>									
CWMR	\$ 294,040	\$ 198,417	\$ 15,708	\$ 52,593	\$ 20,727	\$ 6,595	\$ -	\$ -	\$ -
CWNB	\$ 2,025,991	\$ 1,502,009	\$ 237,808	\$ 250,162	\$ 19,163	\$ 3,767	\$ 50	\$ 162	\$ 12,870
Sub-total	\$ 2,320,031	\$ 1,700,426	\$ 253,516	\$ 302,754	\$ 39,890	\$ 10,362	\$ 50	\$ 162	\$ 12,870
Total Operation, Maintenance and Billing	\$ 2,734,419	\$ 2,007,191	\$ 317,266	\$ 342,119	\$ 43,459	\$ 11,302	\$ 50	\$ 162	\$ 12,870
Amortization Expense - Meters	\$ 329,092	\$ 243,622	\$ 50,628	\$ 31,262	\$ 2,834	\$ 747	\$ -	\$ -	\$ -
Allocated PILs	\$ 3,539	\$ 2,617	\$ 546	\$ 338	\$ 30	\$ 8	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 400,660	\$ 296,288	\$ 61,775	\$ 38,234	\$ 3,449	\$ 913	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 498,076	\$ 368,327	\$ 76,795	\$ 47,531	\$ 4,288	\$ 1,135	\$ -	\$ -	\$ -
Total	\$ 3,822,363	\$ 2,816,140	\$ 475,031	\$ 452,764	\$ 51,900	\$ 13,734	\$ (169)	\$ 159	\$ 12,803

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	General Service Less than 50 kW	General Service 50 to 999 kW	General Service Greater 1,000 to 4,999 kW	Large User	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
Distribution Plant									
CWMC	\$ 14,436,954	\$ 10,687,451	\$ 2,221,006	\$ 1,371,426	\$ 124,321	\$ 32,751	\$ -	\$ -	\$ -
Accumulated Amortization									
Accum. Amortization of Electric Utility Plant - Meters only	\$ (3,797,305)	\$ (2,811,085)	\$ (584,184)	\$ (360,722)	\$ (32,700)	\$ (8,614)	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 10,639,649	\$ 7,876,366	\$ 1,636,822	\$ 1,010,704	\$ 91,621	\$ 24,137	\$ -	\$ -	\$ -
Allocated General Plant Net Fixed Assets	\$ 482,653	\$ 366,023	\$ 70,510	\$ 40,977	\$ 4,165	\$ 978	\$ -	\$ -	\$ -
Meter Net Fixed Assets Including General Plant	\$ 11,122,302	\$ 8,242,389	\$ 1,707,332	\$ 1,051,681	\$ 95,786	\$ 25,114	\$ -	\$ -	\$ -
Misc Revenue									
CWNB	\$ (15,850)	\$ (10,053)	\$ (1,360)	\$ (1,616)	\$ (2,161)	\$ (371)	\$ (219)	\$ (2)	\$ (67)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (127,572)	\$ (91,852)	\$ (30,617)	\$ (5,103)	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ (143,422)	\$ (101,905)	\$ (31,978)	\$ (6,719)	\$ (2,161)	\$ (371)	\$ (219)	\$ (2)	\$ (67)
Operation									
CWMC	\$ 358,313	\$ 265,253	\$ 55,123	\$ 34,038	\$ 3,086	\$ 813	\$ -	\$ -	\$ -
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 358,313	\$ 265,253	\$ 55,123	\$ 34,038	\$ 3,086	\$ 813	\$ -	\$ -	\$ -
Maintenance									
1860	\$ 56,075	\$ 41,511	\$ 8,627	\$ 5,327	\$ 483	\$ 127	\$ -	\$ -	\$ -
Billing and Collection									
CWMR	\$ 294,040	\$ 198,417	\$ 15,708	\$ 52,593	\$ 20,727	\$ 6,595	\$ -	\$ -	\$ -
CWNB	\$ 2,025,991	\$ 1,502,009	\$ 237,808	\$ 250,162	\$ 19,163	\$ 3,767	\$ 50	\$ 162	\$ 12,870
Sub-total	\$ 2,320,031	\$ 1,700,426	\$ 253,516	\$ 302,754	\$ 39,890	\$ 10,362	\$ 50	\$ 162	\$ 12,870
Total Operation, Maintenance and Billing	\$ 2,734,419	\$ 2,007,191	\$ 317,266	\$ 342,119	\$ 43,459	\$ 11,302	\$ 50	\$ 162	\$ 12,870
Amortization Expense - Meters	\$ 710,592	\$ 526,040	\$ 109,319	\$ 67,502	\$ 6,119	\$ 1,612	\$ -	\$ -	\$ -
Amortization Expense - General Plant assigned to Meters	\$ 4,560	\$ 3,458	\$ 666	\$ 387	\$ 39	\$ 9	\$ -	\$ -	\$ -
Admin and General	\$ 1,851,926	\$ 1,358,641	\$ 214,881	\$ 232,174	\$ 29,627	\$ 7,761	\$ 34	\$ 110	\$ 8,698
Allocated PILs	\$ 2,482	\$ 1,838	\$ 382	\$ 236	\$ 21	\$ 6	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 412,152	\$ 305,110	\$ 63,406	\$ 39,152	\$ 3,549	\$ 935	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 512,921	\$ 379,707	\$ 78,909	\$ 48,724	\$ 4,417	\$ 1,164	\$ -	\$ -	\$ -
Total	\$ 6,085,629	\$ 4,480,080	\$ 752,850	\$ 723,575	\$ 85,070	\$ 22,418	\$ (134)	\$ 269	\$ 21,502

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

USoA Account #	Accounts	Total	Residential	General Service Less than 50 kW	General Service 50 to 999 kW	General Service Greater 1,000 to 4,999 kW	Large User	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
<u>Distribution Plant</u>										
	CDMPP	\$ 51,396	\$ 32,621	\$ 4,413	\$ 5,238	\$ 6,993	\$ 1,196	\$ 709	\$ 8	\$ 218
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 24,338,137	\$ 20,697,834	\$ 1,638,508	\$ 246,232	\$ 18,862	\$ 1,730	\$ 1,471,700	\$ 11,144	\$ 252,125
	SNCP	\$ 13,229,568	\$ 12,030,738	\$ 190,368	\$ -	\$ -	\$ -	\$ 855,434	\$ 6,478	\$ 146,549
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 6,915,973	\$ 5,890,761	\$ 466,332	\$ 65,095	\$ -	\$ -	\$ 418,857	\$ 3,172	\$ 71,757
	CWCS	\$ 7,592,119	\$ 7,076,866	\$ 223,961	\$ -	\$ -	\$ -	\$ 201,278	\$ 3,810	\$ 86,205
	CWMC	\$ 14,436,954	\$ 10,687,451	\$ 2,221,006	\$ 1,371,426	\$ 124,321	\$ 32,751	\$ -	\$ -	\$ -
	Sub-total	\$ 66,564,147	\$ 56,416,271	\$ 4,744,588	\$ 1,687,991	\$ 150,176	\$ 35,678	\$ 2,947,978	\$ 24,612	\$ 556,854
<u>Accumulated Amortization</u>										
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (32,591,519)	\$ (28,117,926)	\$ (1,939,359)	\$ (517,041)	\$ (48,541)	\$ (10,338)	\$ (1,634,817)	\$ (13,692)	\$ (309,806)
	Customer Related Net Fixed Assets	\$ 33,972,628	\$ 28,298,345	\$ 2,805,228	\$ 1,170,950	\$ 101,635	\$ 25,340	\$ 1,313,161	\$ 10,920	\$ 247,049
	Allocated General Plant Net Fixed Assets	\$ 1,562,279	\$ 1,311,862	\$ 120,449	\$ 47,415	\$ 4,621	\$ 1,026	\$ 64,260	\$ 535	\$ 12,111
	Customer Related NFA Including General Plant	\$ 35,534,907	\$ 29,610,208	\$ 2,925,677	\$ 1,218,365	\$ 106,256	\$ 26,366	\$ 1,377,421	\$ 11,455	\$ 259,159
<u>Misc Revenue</u>										
	CWNB	\$ (15,850)	\$ (10,053)	\$ (1,360)	\$ (1,616)	\$ (2,161)	\$ (371)	\$ (219)	\$ (2)	\$ (67)
	NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LPHA	\$ (127,572)	\$ (91,852)	\$ (30,617)	\$ (5,103)	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-total	\$ (143,422)	\$ (101,905)	\$ (31,978)	\$ (6,719)	\$ (2,161)	\$ (371)	\$ (219)	\$ (2)	\$ (67)
<u>Operating and Maintenance</u>										
	1815-1855	\$ 978,227	\$ 858,388	\$ 47,322	\$ 5,848	\$ 354	\$ 33	\$ 55,363	\$ 462	\$ 10,456
	1830 & 1835	\$ 63,593	\$ 54,947	\$ 3,504	\$ 495	\$ 38	\$ 3	\$ 3,907	\$ 30	\$ 669
	1850	\$ 126,420	\$ 107,680	\$ 8,524	\$ 1,190	\$ -	\$ -	\$ 7,656	\$ 58	\$ 1,312
	1840 & 1845	\$ 91,808	\$ 80,339	\$ 4,149	\$ 540	\$ 41	\$ 4	\$ 5,712	\$ 43	\$ 979
	CWMC	\$ 358,313	\$ 265,253	\$ 55,123	\$ 34,038	\$ 3,086	\$ 813	\$ -	\$ -	\$ -
	CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1830	\$ 29,070	\$ 25,118	\$ 1,602	\$ 226	\$ 17	\$ 2	\$ 1,786	\$ 14	\$ 306
	1835	\$ 138,795	\$ 119,925	\$ 7,648	\$ 1,080	\$ 83	\$ 8	\$ 8,527	\$ 65	\$ 1,461
	1855	\$ 436,050	\$ 406,457	\$ 12,863	\$ -	\$ -	\$ -	\$ 11,560	\$ 219	\$ 4,951
	1840	\$ 25,080	\$ 21,947	\$ 1,133	\$ 148	\$ 11	\$ 1	\$ 1,561	\$ 12	\$ 267
	1845	\$ 59,280	\$ 51,875	\$ 2,679	\$ 349	\$ 27	\$ 2	\$ 3,688	\$ 28	\$ 632
	1860	\$ 56,075	\$ 41,511	\$ 8,627	\$ 5,327	\$ 483	\$ 127	\$ -	\$ -	\$ -
	Sub-total	\$ 2,362,709	\$ 2,033,438	\$ 153,174	\$ 49,241	\$ 4,140	\$ 993	\$ 99,762	\$ 930	\$ 21,033



2012 COST ALLOCATION

Guelph Hydro Electric Systems Inc.

EB-2011-0123

Wednesday, August 31, 2011

Sheet 02.1 Line Transformer Worksheet - Update to v 1.2

Line Transformers Demand Unit Cost for PLCC
Adjustment to Customer Related Cost
Allocation by rate classification

Description	Total	1 Residential	2 General Service Less than 50 kW	3 General Service 50 to 999 kW	4 GS> 50-TOU	5 General Service Greater 1,000 to 4,999 kW	6 Large User	7 Street Lighting	8 Sentinel Lighting	9 Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$270,280	\$121,798	\$48,777	\$98,141	\$0	\$0	\$0	\$1,485	\$18	\$61
Depreciation on General Plant Assigned to Line Transformers	\$2,707	\$1,296	\$481	\$912	\$0	\$0	\$0	\$17	\$0	\$1
Acct 5035 - Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$234,780	\$105,800	\$42,370	\$85,250	\$0	\$0	\$0	\$1,290	\$16	\$53
Allocation of General Expenses	\$261,304	\$117,753	\$47,157	\$94,881	\$0	\$0	\$0	\$1,436	\$18	\$59
Admin and General Assigned to Line Transformers	\$155,549	\$70,019	\$28,058	\$56,568	\$0	\$0	\$0	\$857	\$11	\$35
PILs on Line Transformers	\$2,243	\$1,011	\$405	\$814	\$0	\$0	\$0	\$12	\$0	\$1
Debt Return on Line Transformers	\$253,980	\$114,453	\$45,835	\$92,222	\$0	\$0	\$0	\$1,395	\$17	\$57
Equity Return on Line Transformers	\$315,732	\$142,281	\$56,980	\$114,645	\$0	\$0	\$0	\$1,735	\$22	\$71
Total	\$1,496,575	\$674,411	\$270,064	\$543,434	\$0	\$0	\$0	\$8,227	\$102	\$338
Line Transformer NCP	171,549	77,306	30,959	62,291	0	0	0	942	12	39
PLCC Amount	22,470	19,139	1,515	211	0	0	0	1,361	10	233
Adjustment to Customer Related Cost for PLCC	\$196,033	\$166,969	\$13,217	\$1,845	\$0	\$0	\$0	\$11,879	\$90	\$2,034
General Plant - Gross Assets	\$14,021,263	\$7,395,963	\$1,072,771	\$1,559,793	\$0	\$2,959,212	\$747,929	\$243,209	\$2,178	\$40,209
General Plant - Accumulated Depreciation	(\$9,128,097)	(\$4,814,907)	(\$698,394)	(\$1,015,454)	\$0	(\$1,926,501)	(\$486,915)	(\$158,333)	(\$1,418)	(\$26,177)
General Plant - Net Fixed Assets	\$4,893,166	\$2,581,057	\$374,378	\$544,339	\$0	\$1,032,711	\$261,013	\$84,875	\$760	\$14,032
General Plant - Depreciation	\$46,224	\$24,383	\$3,537	\$5,142	\$0	\$9,756	\$2,466	\$802	\$7	\$133
Total Net Fixed Assets Excluding General Plant	\$109,033,712	\$55,676,307	\$8,719,179	\$13,442,921	\$0	\$22,714,415	\$6,444,694	\$1,734,440	\$15,512	\$286,243
Total Administration and General Expense	\$5,659,810	\$3,586,143	\$485,461	\$577,361	\$0	\$774,374	\$133,471	\$78,228	\$879	\$23,895
Total O&M	\$8,537,440	\$5,418,720	\$733,093	\$870,103	\$0	\$1,161,608	\$198,733	\$117,695	\$1,325	\$36,163
Line Transformer Rate Base										
Acct 1850 - Line Transformers - Gross Assets	\$12,843,950	\$5,787,952	\$2,317,932	\$4,663,730	\$0	\$0	\$0	\$70,565	\$875	\$2,897
Line Transformers - Accumulated Depreciation	(\$6,276,028)	(\$2,828,207)	(\$1,132,627)	(\$2,278,871)	\$0	\$0	\$0	(\$34,480)	(\$428)	(\$1,416)
Line Transformers - Net Fixed Assets	\$6,567,921	\$2,959,745	\$1,185,305	\$2,384,859	\$0	\$0	\$0	\$36,084	\$447	\$1,481
General Plant Assigned to Line Transformers - NFA	\$286,532	\$137,209	\$50,894	\$96,569	\$0	\$0	\$0	\$1,766	\$22	\$73
Line Transformer Net Fixed Assets Including General Plant	\$6,854,453	\$3,096,953	\$1,236,198	\$2,481,428	\$0	\$0	\$0	\$37,850	\$469	\$1,554
General Expenses										
Acct 5005 - Operation Supervision and Engineering	\$1,768,392	\$721,649	\$139,712	\$229,189	\$0	\$567,707	\$100,249	\$9,276	\$112	\$500
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$514,137	\$209,810	\$40,619	\$66,634	\$0	\$165,053	\$29,146	\$2,697	\$32	\$145
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,282,529	\$931,458	\$180,332	\$295,822	\$0	\$732,760	\$129,395	\$11,972	\$144	\$646
Acct 1850 - Line Transformers - Gross Assets	\$12,843,950	\$5,787,952	\$2,317,932	\$4,663,730	\$0	\$0	\$0	\$70,565	\$875	\$2,897
Acct 1815 - 1855	\$112,193,992	\$45,784,317	\$8,863,906	\$14,540,666	\$0	\$36,017,620	\$6,360,182	\$588,481	\$7,078	\$31,742



2012 COST ALLOCATION

Guelph Hydro Electric Systems Inc.

EB-2011-0123

Wednesday, August 31, 2011

Sheet 02.2 Primary Cost PLCC Adjustment Worksheet - Update to v 1.2

Primary Conductors and Poles Cost Pool Demand Unit Cost for
PLCC Adjustment to Customer Related Cost

Allocation by Rate Classification

Description	Total	1 Residential	2 General Service Less than 50 kW	3 General Service 50 to 999 kW	4 GS> 50-TOU	5 General Service Greater 1,000 to 4,999 kW	6 Large User	7 Street Lighting	8 Sentinel Lighting	9 Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$221,224	\$33,388	\$13,371	\$28,963	\$0	\$126,504	\$18,569	\$407	\$5	\$17
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$141,381	\$21,338	\$8,545	\$18,510	\$0	\$80,847	\$11,867	\$260	\$3	\$11
Depreciation on Acct 1840-4 Primary Underground Conduit	\$380,978	\$57,499	\$23,027	\$49,878	\$0	\$217,858	\$31,978	\$701	\$9	\$29
Depreciation on Acct 1845-4 Primary Underground Conductors	\$362,747	\$54,747	\$21,925	\$47,491	\$0	\$207,433	\$30,448	\$667	\$8	\$27
Depreciation on General Plant Assigned to Primary C&P	\$10,527	\$1,659	\$616	\$1,257	\$0	\$6,166	\$806	\$21	\$0	\$1
Primary C&P Operations and Maintenance	\$639,164	\$86,171	\$36,947	\$85,696	\$0	\$374,303	\$54,941	\$1,051	\$13	\$43
Allocation of General Expenses	\$1,155,343	\$174,369	\$69,830	\$151,259	\$0	\$660,669	\$96,975	\$2,126	\$26	\$87
Admin and General Assigned to Primary C&P	\$425,518	\$57,028	\$24,466	\$56,864	\$0	\$249,525	\$36,899	\$698	\$9	\$28
PILs on Primary C&P	\$8,575	\$1,294	\$518	\$1,123	\$0	\$4,903	\$720	\$16	\$0	\$1
Debt Return on Primary C&P	\$970,859	\$146,526	\$58,680	\$127,106	\$0	\$555,174	\$81,490	\$1,786	\$22	\$73
Equity Return on Primary C&P	\$1,206,911	\$182,152	\$72,947	\$158,011	\$0	\$690,158	\$101,304	\$2,221	\$28	\$91
Total	\$5,523,226	\$816,170	\$330,873	\$726,159	\$0	\$3,173,540	\$465,998	\$9,955	\$123	\$409
Primary NCP	512,220	77,306	30,959	67,061	0	292,907	42,994	942	12	39
PLCC Amount	22,505	19,139	1,515	228	0	17	2	1,361	10	233
Adjustment to Customer Related Cost for PLCC	\$237,873	\$202,065	\$16,193	\$2,466	\$0	\$189	\$17	\$14,374	\$109	\$2,461
General Plant - Gross Assets	\$14,021,263	\$7,395,963	\$1,072,771	\$1,559,793	\$0	\$2,959,212	\$747,929	\$243,209	\$2,178	\$40,209
General Plant - Accumulated Depreciation	(\$9,128,097)	(\$4,814,907)	(\$698,394)	(\$1,015,454)	\$0	(\$1,926,501)	(\$486,915)	(\$158,333)	(\$1,418)	(\$26,177)
General Plant - Net Fixed Assets	\$4,893,166	\$2,581,057	\$374,378	\$544,339	\$0	\$1,032,711	\$261,013	\$84,875	\$760	\$14,032
General Plant - Depreciation	\$46,224	\$24,383	\$3,537	\$5,142	\$0	\$9,756	\$2,466	\$802	\$7	\$133
Total Net Fixed Assets Excluding General Plant	\$109,033,712	\$55,676,307	\$8,719,179	\$13,442,921	\$0	\$22,714,415	\$6,444,694	\$1,734,440	\$15,512	\$286,243
Total Administration and General Expense	\$5,659,810	\$3,586,143	\$485,461	\$577,361	\$0	\$774,374	\$133,471	\$78,228	\$879	\$23,895
Total O&M	\$8,537,440	\$5,418,720	\$733,093	\$870,103	\$0	\$1,161,608	\$198,733	\$117,695	\$1,325	\$36,163
Primary Conductors and Poles Gross Assets										
Acct 1830-4 Primary Poles, Towers & Fixtures	\$13,097,484	\$1,976,723	\$791,629	\$1,714,744	\$0	\$7,489,643	\$1,099,356	\$24,100	\$299	\$989
Acct 1835-4 Primary Overhead Conductors	\$10,652,627	\$1,607,736	\$643,859	\$1,394,659	\$0	\$6,091,580	\$894,144	\$19,601	\$243	\$805
Acct 1840-4 Primary Underground Conduit	\$16,906,448	\$2,551,587	\$1,021,848	\$2,213,420	\$0	\$9,667,755	\$1,419,067	\$31,108	\$386	\$1,277
Acct 1845-4 Primary Underground Conductors	\$16,132,429	\$2,434,769	\$975,065	\$2,112,084	\$0	\$9,225,141	\$1,354,099	\$29,684	\$368	\$1,219
Subtotal	\$56,788,987	\$8,570,816	\$3,432,400	\$7,434,907	\$0	\$32,474,120	\$4,766,666	\$104,492	\$1,296	\$4,290
Primary Conductors and Poles Accumulated Depreciation										
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$6,598,100)	(\$995,811)	(\$398,798)	(\$863,834)	\$0	(\$3,773,047)	(\$553,821)	(\$12,141)	(\$151)	(\$498)
Acct 1835-4 Primary Overhead Conductors	(\$5,289,833)	(\$798,362)	(\$319,724)	(\$692,554)	\$0	(\$3,024,929)	(\$444,010)	(\$9,733)	(\$121)	(\$400)
Acct 1840-4 Primary Underground Conduit	(\$9,920,871)	(\$1,497,297)	(\$599,630)	(\$1,298,857)	\$0	(\$5,673,134)	(\$832,723)	(\$18,255)	(\$226)	(\$749)
Acct 1845-4 Primary Underground Conductors	(\$9,873,808)	(\$1,490,194)	(\$596,786)	(\$1,292,695)	\$0	(\$5,646,222)	(\$828,772)	(\$18,168)	(\$225)	(\$746)
Subtotal	(\$31,682,612)	(\$4,781,664)	(\$1,914,938)	(\$4,147,940)	\$0	(\$18,117,332)	(\$2,659,326)	(\$58,296)	(\$723)	(\$2,393)

Primary Conductor & Pools - Net Fixed Assets	\$25,106,375	\$3,789,152	\$1,517,462	\$3,286,968	\$0	\$14,356,788	\$2,107,340	\$46,196	\$573	\$1,897
General Plant Assigned to Primary C&P - NFA	\$1,114,374	\$175,659	\$65,156	\$133,098	\$0	\$652,731	\$85,348	\$2,261	\$28	\$93
Primary C&P Net Fixed Assets Including General Plant	\$26,220,749	\$3,964,811	\$1,582,618	\$3,420,066	\$0	\$15,009,519	\$2,192,688	\$48,457	\$601	\$1,989
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$3,932,140	\$3,597,923	\$288,008	\$0	\$0	\$0	\$0	\$43,865	\$544	\$1,801
Acct 1835-5 Secondary Overhead Conductors	\$3,198,143	\$2,926,312	\$234,247	\$0	\$0	\$0	\$0	\$35,677	\$442	\$1,465
Acct 1840-5 Secondary Underground Conduit	\$12,147,423	\$11,114,937	\$889,734	\$0	\$0	\$0	\$0	\$135,509	\$1,680	\$5,563
Acct 1845-5 Secondary Underground Conductors	\$11,591,285	\$10,606,068	\$848,999	\$0	\$0	\$0	\$0	\$129,305	\$1,603	\$5,308
Subtotal	\$30,868,991	\$28,245,240	\$2,260,988	\$0	\$0	\$0	\$0	\$344,356	\$4,270	\$14,137
Operations and Maintenance										
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$9,923	\$3,248	\$629	\$999	\$0	\$4,364	\$641	\$40	\$0	\$2
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$28,560	\$9,349	\$1,811	\$2,876	\$0	\$12,561	\$1,844	\$114	\$1	\$5
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$208,145	\$97,908	\$13,695	\$15,857	\$0	\$69,281	\$10,166	\$1,194	\$15	\$49
Acct 5045 Underground Distribution Lines & Feeders - Other	\$6,073	\$2,856	\$400	\$463	\$0	\$2,021	\$297	\$35	\$0	\$1
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$6,300	\$2,062	\$399	\$634	\$0	\$2,771	\$407	\$25	\$0	\$1
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$67,830	\$22,204	\$4,300	\$6,830	\$0	\$29,832	\$4,379	\$271	\$3	\$11
Acct 5125 Maintenance of Overhead Conductors & Devices	\$323,855	\$106,014	\$20,532	\$32,610	\$0	\$142,432	\$20,907	\$1,292	\$16	\$53
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$103,600	\$33,913	\$6,568	\$10,432	\$0	\$45,563	\$6,688	\$413	\$5	\$17
Acct 5145 Maintenance of Underground Conduit	\$58,520	\$27,527	\$3,850	\$4,458	\$0	\$19,473	\$2,858	\$336	\$4	\$14
Acct 5150 Maintenance of Underground Conductors & Devices	\$138,320	\$65,064	\$9,101	\$10,538	\$0	\$46,026	\$6,756	\$793	\$10	\$33
Total	\$951,125	\$370,147	\$61,284	\$85,696	\$0	\$374,303	\$54,941	\$4,513	\$56	\$185
General Expenses										
Acct 5005 - Operation Supervision and Engineering	\$1,768,392	\$721,649	\$139,712	\$229,189	\$0	\$567,707	\$100,249	\$9,276	\$112	\$500
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$514,137	\$209,810	\$40,619	\$66,634	\$0	\$165,053	\$29,146	\$2,697	\$32	\$145
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,282,529	\$931,458	\$180,332	\$295,822	\$0	\$732,760	\$129,395	\$11,972	\$144	\$646
Primary Conductors and Poles Gross Assets	\$56,788,987	\$8,570,816	\$3,432,400	\$7,434,907	\$0	\$32,474,120	\$4,766,666	\$104,492	\$1,296	\$4,290
Acct 1815 - 1855	\$112,193,992	\$45,784,317	\$8,863,906	\$14,540,666	\$0	\$36,017,620	\$6,360,182	\$588,481	\$7,078	\$31,742



2012 COST ALLOCATION

Guelph Hydro Electric Systems Inc.

EB-2011-0123

Wednesday, August 31, 2011


Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet - Update to v 1.2

Secondary Conductors and Poles Cost Pool Demand Unit Cost for
PLCC Adjustment to Customer Related Cost

Allocation by Rate Classification

Description	Total	1 Residential	2 General Service Less than 50 kW	3 General Service 50 to 999 kW	4 GS> 50-TOU	5 General Service Greater 1,000 to 4,999 kW	6 Large User	7 Street Lighting	8 Sentinel Lighting	9 Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$66,416	\$60,771	\$4,865	\$0	\$0	\$0	\$0	\$741	\$9	\$30
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$60,636	\$55,380	\$3,371	\$0	\$0	\$0	\$0	\$1,650	\$15	\$221
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$391,051	\$357,154	\$21,738	\$0	\$0	\$0	\$0	\$10,639	\$95	\$1,425
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$372,339	\$340,063	\$20,698	\$0	\$0	\$0	\$0	\$10,130	\$91	\$1,357
Depreciation on General Plant Assigned to Secondary C&P	\$5,700	\$5,240	\$389	\$0	\$0	\$0	\$0	\$67	\$1	\$3
Secondary C&P Operations and Maintenance	\$311,961	\$283,976	\$24,338	\$0	\$0	\$0	\$0	\$3,462	\$43	\$142
Allocation of General Expenses	\$628,014	\$574,635	\$45,999	\$0	\$0	\$0	\$0	\$7,006	\$87	\$288
Admin and General Assigned to Primary C&P	\$206,477	\$187,937	\$16,117	\$0	\$0	\$0	\$0	\$2,301	\$28	\$94
PILs on Secondary C&P	\$4,466	\$4,087	\$327	\$0	\$0	\$0	\$0	\$50	\$1	\$2
Debt Return on Secondary C&P	\$505,698	\$462,716	\$37,040	\$0	\$0	\$0	\$0	\$5,641	\$70	\$232
Equity Return on Secondary C&P	\$628,653	\$575,219	\$46,045	\$0	\$0	\$0	\$0	\$7,013	\$87	\$288
Total	\$3,181,411	\$2,907,179	\$220,924	\$0	\$0	\$0	\$0	\$48,701	\$527	\$4,081
Secondary NCP	84,487	77,306	6,188	0	0	0	0	942	12	39
PLCC Amount	22,259	19,139	1,515	0	0	0	0	1,361	10	233
Adjustment to Customer Related Cost for PLCC	\$869,215	\$719,751	\$54,091	\$0	\$0	\$0	\$0	\$70,320	\$464	\$24,590
General Plant - Gross Assets	\$14,021,263	\$7,395,963	\$1,072,771	\$1,559,793	\$0	\$2,959,212	\$747,929	\$243,209	\$2,178	\$40,209
General Plant - Accumulated Depreciation	(\$9,128,097)	(\$4,814,907)	(\$698,394)	(\$1,015,454)	\$0	(\$1,926,501)	(\$486,915)	(\$158,333)	(\$1,418)	(\$26,177)
General Plant - Net Fixed Assets	\$4,893,166	\$2,581,057	\$374,378	\$544,339	\$0	\$1,032,711	\$261,013	\$84,875	\$760	\$14,032
General Plant - Depreciation	\$46,224	\$24,383	\$3,537	\$5,142	\$0	\$9,756	\$2,466	\$802	\$7	\$133
Total Net Fixed Assets Excluding General Plant	\$109,033,712	\$55,676,307	\$8,719,179	\$13,442,921	\$0	\$22,714,415	\$6,444,694	\$1,734,440	\$15,512	\$286,243
Total Administration and General Expense	\$5,659,810	\$3,586,143	\$485,461	\$577,361	\$0	\$774,374	\$133,471	\$78,228	\$879	\$23,895
Total O&M	\$8,537,440	\$5,418,720	\$733,093	\$870,103	\$0	\$1,161,608	\$198,733	\$117,695	\$1,325	\$36,163
Secondary Conductors and Poles Gross Plant										
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$3,932,140	\$3,597,923	\$288,008	\$0	\$0	\$0	\$0	\$43,865	\$544	\$1,801
Acct 1835-5 Secondary Overhead Conductors	\$3,198,143	\$2,926,312	\$234,247	\$0	\$0	\$0	\$0	\$35,677	\$442	\$1,465
Acct 1840-5 Secondary Underground Conduit	\$12,147,423	\$11,114,937	\$889,734	\$0	\$0	\$0	\$0	\$135,509	\$1,680	\$5,563
Acct 1845-5 Secondary Underground Conductors	\$11,591,285	\$10,606,068	\$848,999	\$0	\$0	\$0	\$0	\$129,305	\$1,603	\$5,308
Subtotal	\$30,868,991	\$28,245,240	\$2,260,988	\$0	\$0	\$0	\$0	\$344,356	\$4,270	\$14,137
Secondary Conductors and Poles Accumulated Depreciation										
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$1,980,888)	(\$1,812,520)	(\$145,089)	\$0	\$0	\$0	\$0	(\$22,098)	(\$274)	(\$907)
Acct 1835-5 Secondary Overhead Conductors	(\$1,588,119)	(\$1,453,135)	(\$116,321)	\$0	\$0	\$0	\$0	(\$17,716)	(\$220)	(\$727)
Acct 1840-5 Secondary Underground Conduit	(\$7,128,229)	(\$6,522,355)	(\$522,104)	\$0	\$0	\$0	\$0	(\$79,518)	(\$986)	(\$3,265)
Acct 1845-5 Secondary Underground Conductors	(\$7,094,413)	(\$6,491,414)	(\$519,628)	\$0	\$0	\$0	\$0	(\$79,141)	(\$981)	(\$3,249)
Subtotal	(\$17,791,649)	(\$16,279,424)	(\$1,303,143)	\$0	\$0	\$0	\$0	(\$198,473)	(\$2,461)	(\$8,148)

Secondary Conductor & Pools - Net Fixed Assets	\$13,077,342	\$11,965,816	\$957,845	\$0	\$0	\$0	\$0	\$145,883	\$1,809	\$5,989
General Plant Assigned to Secondary C&P - NFA	\$603,363	\$554,714	\$41,127	\$0	\$0	\$0	\$0	\$7,139	\$89	\$294
Secondary C&P Net Fixed Assets Including General Plant	\$13,680,705	\$12,520,530	\$998,972	\$0	\$0	\$0	\$0	\$153,022	\$1,897	\$6,283
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$13,097,484	\$1,976,723	\$791,629	\$1,714,744	\$0	\$7,489,643	\$1,099,356	\$24,100	\$299	\$989
Acct 1835-4 Primary Overhead Conductors	\$10,652,627	\$1,607,736	\$643,859	\$1,394,659	\$0	\$6,091,580	\$894,144	\$19,601	\$243	\$805
Acct 1840-4 Primary Underground Conduit	\$16,906,448	\$2,551,587	\$1,021,848	\$2,213,420	\$0	\$9,667,755	\$1,419,067	\$31,108	\$386	\$1,277
Acct 1845-4 Primary Underground Conductors	\$16,132,429	\$2,434,769	\$975,065	\$2,112,084	\$0	\$9,225,141	\$1,354,099	\$29,684	\$368	\$1,219
Subtotal	\$56,788,987	\$8,570,816	\$3,432,400	\$7,434,907	\$0	\$32,474,120	\$4,766,666	\$104,492	\$1,296	\$4,290
Operations and Maintenance										
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$9,923	\$3,248	\$629	\$999	\$0	\$4,364	\$641	\$40	\$0	\$2
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$28,560	\$9,349	\$1,811	\$2,876	\$0	\$12,561	\$1,844	\$114	\$1	\$5
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$208,145	\$97,908	\$13,695	\$15,857	\$0	\$69,261	\$10,166	\$1,194	\$15	\$49
Acct 5045 Underground Distribution Lines & Feeders - Other	\$6,073	\$2,856	\$400	\$463	\$0	\$2,021	\$297	\$35	\$0	\$1
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$6,300	\$2,062	\$399	\$634	\$0	\$2,771	\$407	\$25	\$0	\$1
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$67,830	\$22,204	\$4,300	\$6,830	\$0	\$29,832	\$4,379	\$271	\$3	\$11
Acct 5125 Maintenance of Overhead Conductors & Devices	\$323,855	\$106,014	\$20,532	\$32,610	\$0	\$142,432	\$20,907	\$1,292	\$16	\$53
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$103,600	\$33,913	\$6,568	\$10,432	\$0	\$45,563	\$6,688	\$413	\$5	\$17
Acct 5145 Maintenance of Underground Conduit	\$58,520	\$27,527	\$3,850	\$4,458	\$0	\$19,473	\$2,858	\$336	\$4	\$14
Acct 5150 Maintenance of Underground Conductors & Devices	\$138,320	\$65,064	\$9,101	\$10,538	\$0	\$46,026	\$6,756	\$793	\$10	\$33
Total	\$951,125	\$370,147	\$61,284	\$85,696	\$0	\$374,303	\$54,941	\$4,513	\$56	\$185
General Expenses										
Acct 5005 - Operation Supervision and Engineering	\$1,768,392	\$721,649	\$139,712	\$229,189	\$0	\$567,707	\$100,249	\$9,276	\$112	\$500
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$514,137	\$209,810	\$40,619	\$66,634	\$0	\$165,053	\$29,146	\$2,697	\$32	\$145
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,282,529	\$931,458	\$180,332	\$295,822	\$0	\$732,760	\$129,395	\$11,972	\$144	\$646
Secondary Conductors and Poles Gross Assets	\$30,868,991	\$28,245,240	\$2,260,988	\$0	\$0	\$0	\$0	\$344,356	\$4,270	\$14,137
Acct 1815 - 1855	\$112,193,992	\$45,784,317	\$8,863,906	\$14,540,666	\$0	\$36,017,620	\$6,360,182	\$588,481	\$7,078	\$31,742

<div>  <div> 2012 COST ALLOCATION Guelph Hydro Electric Systems Inc. EB-2011-0123 Wednesday, August 31, 2011 Sheet E4 Trial Balance Allocation Detail Worksheet - Update to v 1.2 </div> </div>											
<div> Details: The worksheet below details how costs are treated, categorized, and grouped. </div> <p>This sheet shows what accounts are included in the COSS, and how they are grouped into working capital and rate base. It shows how accounts are categorized in the customer and demand related costs. It will then show how the categorized costs are allocated to customer and demand related components. It will also show how Miscellaneous Revenue and General Plant and Administration costs are allocated. Finally, it will show how costs are being grouped together for presentation purposes.</p>											
Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M			O&M		
1608	Franchises and Consents	Other Distribution Assets	gp							NFA ECC	
1805	Land		dp	DDCP							
1805-1	Land Station >50 kV		dp	TCP	TCP12			TCP12			
1805-2	Land Station <50 kV		dp	DCP	DCP12			DCP12			
1806	Land Rights		dp	DDCP							
1806-1	Land Rights Station >50 kV		dp	TCP	TCP12			TCP12			
1806-2	Land Rights Station <50 kV		dp	DCP	DCP12			DCP12			
1808	Buildings and Fixtures		dp	DDCP							
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP12			TCP12			
1808-2	Buildings and Fixtures < 50 kV		dp	DCP	DCP12			DCP12			
1810	Leasehold Improvements		dp	DDCP							
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12			TCP12			
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12			DCP12			
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP12			TCP12			

cp	ncp	non-demand	FINAL
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12

1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12			DCP12					DCP12			DCP12
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12			DCP12					DCP12			DCP12
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP1			PNCP1						PNCP1		PNCP1
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN			CEN							
1825	Storage Battery Equipment		dp	DDCP												
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP12			TCP12					TCP12			TCP12
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP12			DCP12					DCP12			DCP12
1830	Poles, Towers and Fixtures		dp	DDNCP												
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12					BCP12			BCP12
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP1	CCP	x	PNCP1	CCP					PNCP1		PNCP1
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP1	CCS	x	SNCP1	CCS					SNCP1		SNCP1
1835	Overhead Conductors and Devices		dp	DDNCP												
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12					BCP12			BCP12
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP1	CCP	x	PNCP1	CCP					PNCP1		PNCP1
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP1	CCS	x	SNCP1	CCS					SNCP1		SNCP1
1840	Underground Conduit		dp	DDNCP												
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12			BCP12					BCP12			BCP12
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP1	CCP	x	PNCP1	CCP					PNCP1		PNCP1
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP1	CCS	x	SNCP1	CCS					SNCP1		SNCP1
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP												
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP12			BCP12					BCP12			BCP12
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP1	CCP	x	PNCP1	CCP					PNCP1		PNCP1
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP1	CCS	x	SNCP1	CCS					SNCP1		SNCP1

1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP1	CCLT	x	LTNCP1	CCLT					LTNCP1		LTNCP1
1855	Services	Services and Meters	dp			CWCS			CWCS							
1860	Meters	Services and Meters	dp			CWMC			CWMC							
1880	IFRS Placeholder Asset Account	IFRS Placeholder Asset Account	dp			0			0							
1905	Land	Land and Buildings	gp							NFA ECC						
1906	Land Rights	Land and Buildings	gp							NFA ECC						
1908	Buildings and Fixtures	General Plant	gp							NFA ECC						
1910	Leasehold Improvements	General Plant	gp							NFA ECC						
1915	Office Furniture and Equipment	Equipment	gp							NFA ECC						
1920	Computer Equipment - Hardware	IT Assets	gp							NFA ECC						
1925	Computer Software	IT Assets	gp							NFA ECC						
1930	Transportation Equipment	Equipment	gp							NFA ECC						
1935	Stores Equipment	Equipment	gp							NFA ECC						
1940	Tools, Shop and Garage Equipment	Equipment	gp							NFA ECC						
1945	Measurement and Testing Equipment	Equipment	gp							NFA ECC						
1950	Power Operated Equipment	Equipment	gp							NFA ECC						
1955	Communication Equipment	Equipment	gp							NFA ECC						
1960	Miscellaneous Equipment	Equipment	gp							NFA ECC						
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp							NFA ECC						
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp							NFA ECC						
1980	System Supervisory Equipment	Other Distribution Assets	gp							NFA ECC						
1990	Other Tangible Property	Other Distribution Assets	gp							NFA ECC						
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout		Break out	Breakout							
2005	Property Under Capital Leases	Other Distribution Assets	gp							NFA ECC						
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp							NFA ECC						
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout							
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout							
3046	Balance Transferred From Income	Equity	NI								NFA					

[illegible]

4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								OM&A					
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi								OM&A					
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi								OM&A					
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A					
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A					
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi								OM&A					
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi								OM&A					
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi								OM&A					
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi								OM&A					
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi								OM&A					
4405	Interest and Dividend Income	Other Income & Deductions	mi								OM&A					
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi								OM&A					
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop								CEN EWMP					
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop								CEN EWMP					
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop								CEN EWMP					
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop								CEN EWMP					
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop								CEN					
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop								CEN EWMP					
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop								CEN					
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop								CEN EWMP					
4750	Charges-LV	Power Supply Expenses (Working Capital)	cop								CEN					
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D	
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D	
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D	

5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C		1830 & 1835 D	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5035	Overhead Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x	1840 & 1845 D	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x	1840 & 1845 D	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C		1840 & 1845 D	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5065	Meter Expense	Operation (Working Capital)	cu			CWMC			CWMC						
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA						
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA						
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x	1840 & 1845 D	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5096	Other Rent	Operation (Working Capital)	di							O&M					
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D

5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x	1830 D	1830 C					1830 D	1830 D
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x	1835 D	1835 C					1835 D	1835 D
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C					1855 D	1855 D
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C					1840 D	1840 D
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C					1845 D	1845 D
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C					1855 D	1855 D
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C					1860 D	1860 D
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWNR			CWNR						
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA			BDHA						
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5405	Supervision	Community Relations (Working Capital)	ad							O&M					
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad							O&M					
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad							O&M					

5420	Community Safety Program	Community Relations (Working Capital)	ad						NFA ECC					
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad						O&M					
5505	Supervision	Other Distribution Expenses	ad						O&M					
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad						O&M					
5515	Advertising Expense	Advertising Expenses	ad						O&M					
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad						O&M					
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad						O&M					
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad						O&M					
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad						O&M					
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad						O&M					
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad						O&M					
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad						O&M					
5635	Property Insurance	Insurance Expense (Working Capital)	ad						NFA ECC					
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad						O&M					
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad						O&M					
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad						O&M					
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad						O&M					
5660	General Advertising Expenses	Advertising Expenses	ad						O&M					
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad						O&M					
5670	Rent	Administrative and General Expenses (Working Capital)	ad						O&M					
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad						O&M					

5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad						O&M					
5681	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad						0					
5682	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad						0					
5683	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad						0					
5684	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad						0					
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop						NFA ECC					
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout				PRORATED	PRORATED
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout				PRORATED	PRORATED
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout				PRORATED	PRORATED
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout			Breakout				PRORATED	PRORATED
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep						O&M					
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep						O&M					
5740	Amortization of Deferred Charges	Amortization of Assets	dep						O&M					
6005	Interest on Long Term Debt	Interest Expense - Unclassified	INT						NFA					
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad						NFA					
6110	Income Taxes	Income Tax Expense - Unclassified	Input						NFA					
6205	Donations	Charitable Contributions	ad						O&M					
6210	Life Insurance	Insurance Expense (Working Capital)	ad						O&M					
6215	Penalties	Other Distribution Expenses	ad						O&M					
6225	Other Deductions	Other Distribution Expenses	ad						O&M					