March12, 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) Response to comments on Draft Rate Order

Please find accompanying this letter Guelph Hydro Electric Systems Inc.'s updated Draft Rate Order as response to the comments received from Board Staff and Energy Probe on its Draft Rate Order filed on February 29, 2012.

Guelph Hydro acknowledges and agrees with the Board Staff's comments on all areas:

- Removal of capital costs for the Zigbee chip;
- Impact of continued Smart Meter Funding Adder ("SMFA") revenues after December 31, 2011;
- Allocation of SMFA revenues to calculate class-specific SMDRs

Therefore, the updated Draft Rate Order reflects the Board Staff's proposed changes and revisions.

Adjustment to Treatment of PP&E Deferral Account

In its Draft Rate Order Submission Guelph Hydro recorded the impact of the PP&E deferral account as an adjustment to the Fixed Asset Continuity Schedule (the "Continuity schedule") rather than through a separate deferral account. There was no double counting of the impact of the PP&E deferral account. Guelph Hydro recorded the impact of the PP&E deferral account by showing a reduction to the Continuity schedule of \$1,526,000 representing the balance of the PP&E deferral account. On the

Continuity schedule Guelph Hydro also recorded a downward adjustment of depreciation amounting to \$381,500 representing the amortization of the PP&E deferral account. The net result was a reduction in the closing net book value of fixed assets amounting to \$1,114,400.

As noted in Comments of Energy Probe Research Foundation on Draft Rate Order dated February 29, 2012:

By making the adjustments to the continuity schedule, Guelph Hydro has reduced rate base by \$572,250 which is the average of the opening net book balance (\$0) and the closing net book value (1,114,400) shown in the 2012 continuity schedule on page 10 of the DRO. Applying the weighted average cost of capital of 6.80% to the reduction in rate base of \$572,250 reduces the return on rate base by \$38,913. As the calculation shown on page 11 of the DRO, taken from the Settlement Agreement, the reduction in the return on rate base should be \$104,000 (actually \$103,500).

Board Staff also made the comment in Guelph Hydro Electric Systems Inc. (EB-2011-0123) Board Staff Submission Draft Rate Order:

The Fixed Asset Continuity Schedule should not be adjusted for amounts recorded in the PP&E deferral account.

Guelph Hydro agrees that the PP&E deferral account transactions should not be recorded in the Continuity schedule as it understates the reduction in the return on rate base by \$64,587 (\$103,500 - \$38,913).

Guelph Hydro has removed the PP& E deferral account transactions from the Continuity schedule. As prescribed in the comments of Board Staff in its Submission on Guelph Hydro's Draft Rate Order, Guelph Hydro has recorded the downward adjustment relating to the PP&E deferral account in two components shown as separate line items to the 2012 revenue requirement:

- 1. A reduction of \$382,000 to the 2012 depreciation expense representing one year's amortization of the PP&E deferral account.
- 2. A reduction of \$103,500 to the 2012 return on rate base calculation representing the rate of return on the PP&E deferral account.

Guelph Hydro submits that this treatment is consistent with the recommendations of the Addendum to Report of the Board: Implementation International Financial Reporting Standards in an Incentive Rate Mechanism Environment (EB-2008-0408).

In order to make the Revenue Requirement Workform work for these two adjustments mentioned above, Guelph Hydro has changed the Common Equity Cost Rate to 9.23%

in tab 3.Data_Input_Sheet cell U62, and entered the Income Tax amount of \$11,145 on a net basis after tax credits [i.e. \$15,112 x (1-26.25%)=\$11,145].

The scope of the Draft Rate Order update covers the following:

- 1. PP&E deferral account adjustments
- Smart Meter Disposition Rate Riders calculation update to include January to March 2012 funding adder revenue, and to apply the methodology approved by the Board in a recent decision and Order (EB-2011-0128); Guelph Hydro has acknowledged and filed the Board Staff's models sent by their letter dated March 8, 2012 (i.e. Smart Meter and SMDR models)
- GEA- Renewable Connection Funding rate Adders correction to reflect the Cost of Capital parameters determined by the Board for rates effective January 1, 2012
- 4. Appendixes A, B, C, D, F, G, I, and J to reflect the updates mentioned above

All the updated paragraphs, table and sections were right side bordered.

In addition to its updated Draft Order, Guelph Hydro has updated and filed through the Board's RESS webportal the following models in Excel format:

- Guelph_updated_DRO_App D_Rev_Reqt_Work_Form_20120312
- 2. Guelph_updated_DRO_App F_Smart Meter model_20120312
- 3. Guelph_updated_DRO_App F_SMDR Cost Allocation_20120312
- 4. Guelph_updated_DRO_App G_Renewable Connection Rate Rider_20120312
- 5. Guelph_updated_DRO_App J_CA_Model_20120312

Instructions for updating copies of pre-filed evidence are provided as Attachment A to this letter.

Should there be any questions, please do not hesitate to contact me.

Respectfully Submitted,

Cristina Birceanu

Manager of Regulatory Affairs Guelph Hydro Electric Systems Inc.

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EB-2011-0123 - 2012 Guelph Hydro Electricity Systems Inc. Draft Rate Order - Attachment A, Update Instructions

Undatos	Draft Rate Order - Attachment A,	Opaate Instruct	ions		
<u>Updates</u>	DD0 E deferred account		l local más al	Dana	7
Implementation	PP&E deferral account	Tabla	Updated	Page	7
Implementation	Fixed Asset Continuity Schedule	Table 4	Updated	Page	10
Implementation	Rate Base Calculation for 2012	Table 4	Updated	Page	11
Implementation	Revenue Deficiency Determination	Table 5	Updated	Page	12
Implementation	Service Revenue Requirement	Revenue Requirement amount &Table 6 & 7	Updated	Page	13
Implementation	Forecast Class Billing Determinants for 2012 Test Year Based on Existing Class Revenue Proportions Revenue at Proposed Rates	Table	Updated	Page	14
Implementation	Apportionment of Revenue to Rate Classes - Summary	Table	Updated	Page	15
Implementation	Cost Allocation Based Calculations	Table	Updated	Page	16
Implementation	Fixed Charge Analysis	Table	Updated	Page	17
Implementation	Monthly Fixed Charges Summary	Table	Updated	Page	18
Implementation	Allocation of Base Revenue Requirement (excluding Transformer Allowance and Low Voltage charges)	Table	Updated	Page	19
Implementation	Proposed Fixed Distribution Charge (without Smart Meter Rate Adders), Variable Distribution Charge Calculation excluding Transformer Allowance	Tables	Updated	Page	20
Implementation	Appendix 2-O	Tables	Updated	Page	21
Implementation	Smart Meter Disposition of Accounts 1555 and 1556	Amount of disposition	Updated	Page	22
Appendix A	Monthly Rates and Charges - Delivery Component	Tables	Updated	Pages	2 - 9
Appendix B	Summary of Monthly Bill Impacts	Tables	Updated	Pages	2 - 22
Appendix C	Summary of the Significant Items Adjusted as a Result of the Settlement Agreement	Table	Updated	Page	1 & 3
Appendix D	Revenue Requirement Work Form	Tables	Updated	Pages	4 - 15
Appendix F	Smart Meter Rate Riders by Customer Class	Table	Updated	Page	2
Appendix G	GEA Renewable Connections - Funding Rate Adder Calculation	Table	Updated	Pages	2
Appendix I	Foregone Revenue and Foregone Revenue Rate Rider Calculation	Table	Updated	Page	2
Appendix J	Revenue Requirement Workform	Sheet I6.1	Updated	Page	3
Appendix J	2012 Cost Allocation	Tables	Updated	Pages	2 - 24

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.

Updated: March 12, 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

EB-2011-0123 Guelph Hydro Electric Systems Inc. Draft Rate Order Updated: March 12, 2012 Page 3 of 23

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:

Existing Customer Class 2011 Rate	s Model	Adjustments calculated based on 2012 RTSR_Adjustm ent_workform OEB Model		2012 Proposed Rates
Residential A	В	C=B/A-1		
Retail Transmission Rate - Network Service Rate \$/kWh \$0.0062		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
tetail 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				
/letered \$/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%	П	\$2.8052
Retail Transmission Rate - Line and Transformation Connection Service Rate- Interval				
Netered \$/kW \$1.9938	\$2.1151	6.09%		\$2.1151
arge Use				
Retail Transmission Rate - Network Service Rate \$/kW \$2.9508	\$3.3876	14.80%	П	\$3.3876
Retail Transmission Rate - Line and Transformation Connection Service Rate \$/kw \$2.4076	\$2.5541	6.09%		\$2.5541
Inmetered Scattered Load				
Retail Transmission Rate - Network Service Rate \$/kWh \$0.0057	\$0.0065	14.80%	\neg	\$0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate \$/kwh \$0.0046	\$0.0049	6.09%	7	\$0.0049
ientinel 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
treet Lighting				
Retail Transmission Rate - Network Service Rate \$/kW \$2.1701				
	\$2.4914	14.80%		\$2.4914

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		8 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 has recorded the downward adjustment relating to the PP&E deferral account in two components shown as separate line items to the 2012 revenue requirement (please see Table 5 – Revenue Deficiency Determination):

- 3. A reduction of \$382,000 to the 2012 depreciation expense representing one year's amortization of the PP&E deferral account.
- 4. A reduction of \$103,500 to the 2012 return on rate base calculation representing the rate of return on the PP&E deferral account.

Guelph Hydro submits that this treatment is consistent with the recommendations of the Addendum to Report of the Board: Implementation International Financial Reporting Standards in an Incentive Rate Mechanism Environment (EB-2008-0408).

PP&E DEFERRAL ACCOUNT - Appendix A

-	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		C
Acc'd depreciation adjustment re stranded meters	0	2,271		C
Closing NBV, Dec 31	90,620	90,452	=	103,649
PP & E Values under MIFRS	Actual			Fcst
FF & E Values under Wilfres	2009	2010	_	2011
	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	1,297	434		913
Accid depreciation adjustment re disposais Accid 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) Accumulated Difference not considering the removal of Contributions & Grant activity	0 0	150 150	_	1,526 1,526
			=	•
Deferral Account - Rebasing in 2012 under MIFRS		1		
Opening Balance	0 A			150
Amount added in the year	0	150		1,376
Amount added in the year	0	150	_	1,526
Amount of amortization, included in depreciation expense	0	150		1,320
Closing balance	0	150	_	1,526
Closing sudifice		130	=	1,520
	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

The 2011 and 2012 Fixed Assets continuity schedules follow:

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

Fixed Asset Continuity Schedule
As of December 31, 2011
Cost

Accumulated Depreciation

CCA										Closing	
Class	OEB	Description	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals		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	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 a	758,177	9,225,000		9,983,177	25,273	332,773		358,045	9,625,132
47	1820	Distribution Station Equipment - Normally Primary be	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			Ó	0			0	Ó
		Other Utility Plant	771			771	424	51		476	
Total be	efore Wo	rk 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

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

Fixed Asset Continuity Schedule As of December 31, 2012 Cost

Accumulated Depreciation

CCA										Closing	
Class	OEB	Description	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	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		Overhead Conductors and Devices	19,104,801	1,364,027		20,468,828	7,120,391	262,609		7,383,000	
47	1840	Underground Conduit	40,285,822	2,439,416		42,725,238	14,210,329	935,306		15,145,635	
47		Underground Conductors and Devices	38,418,577	2,373,457		40,792,034	13,060,969	890,549		13,951,518	
47		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		Meters	14,124,454	625,000		14,749,454	3,064,904	710,592		3,775,496	10,973,959
		Other Installations on Customer's Premises	0			0	0			0	0
CEC	1906	Land Rights	0			0	0			0	0
1		Buildings and Fixtures	0			0	0			0	0
		Leasehold Improvements	0			0	0			0	0
		Office Furniture and Equipment	1,221,843			1,221,843	796,222	45,425		841,647	380,196
45		Computer Equipment - Hardware	3,549,349	500,000		4,049,349	2,099,901	615,049		2,714,950	
		Computer Software	1,114,457	0		1,114,457	0	99,154		99,154	
10	1930	Transportation Equipment	3,331,072	485,000		3,816,072	1,688,075	346,433		2,034,508	
	1935	Stores Equipment	96,338			96,338	96,338			96,338	
8	1940	Tools, Shop and Garage Equipment	1,103,006	65,000		1,168,006	681,948	76,799		758,747	409,259
		Measurement and Testing Equipment	14,872			14,872	14,872			14,872	0
		Power Operated Equipment	0			0	0			0	0
		Communication Equipment	0	0		0	0	0		0	0
50		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		System Supervisory Equipment	888,022	200,000		1,088,022	353,381	208,348		561,729	526,293
		Sentinel Lighting Rentals	6,158			6,158	0			0	6,158
		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)
			0			0	0			0	0
	2070	Other Utility Plant	771			771	476	51		527	244
		Total before Work in Process	172,702,506	8,683,300	0	181,385,806	60,040,691	5,008,672	0	65,049,363	, ,
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	8,683,300	0	181,425,923	60,040,691	4,585,440	0	65,049,363	116,376,559

The 2012 Rate Base has been adjusted accordingly to 139,676,719.

TABLE 4

RATE BASE CALCULATION FOR 2012								
Fixed Assets Opening Balance 2012	112,661,814							
Fixed Assets Closing Balance 2012	116,336,442							
Average Fixed Asset Balance for 2012	114,499,128							
Working Capital Allowance	25,177,591							
Rate Base	139,676,719							
Regulated Rate of Return	6.80%							
Regulated Return on Capital	9,496,676							
Deemed Interest Expense	4,233,657							
Deemed Return on Equity	5,263,019							

The resulted Revenue Requirement deficiency follows:

TABLE 5

Revenue Deficiency Determination									
	0044 D. 14.	0040 T	2012 Test -						
Description	2011 Bridge Actual	2012 Test	Required Revenue						
Revenue	Actual	Existing Rates	Revenue						
Revenue Deficiency			\$1,001,356						
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	27,972,312						
Costs and Expenses	20,001,001	20,010,000	27,072,072						
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	4,619,524	4,619,524						
PPE Deferral account adjustment Property Taxes	0	-381,500 0	-381,500 0						
Capital Taxes	0	0	0						
Deemed Interest	3,931,651	4,233,657	4,233,657						
Total Costs and Expenses	22,878,854	22,797,681	22,797,681						
Less OCT Included Above Total Costs and Expenses Net of OCT	22,878,854	22,797,681	22,797,681						
Total oosts and Expenses Net of oot	22,070,004	22,707,001	22,737,001						
Utility Income Before Income Taxes	3,628,697	4,173,275	5,174,631						
Income Tayon									
Income Taxes: Corporate Income Taxes	222,763	-247,744	15,112						
Total Income Taxes	222,763	-247,744	15,112						
Utility Net Income	3,405,934	4,421,019	5,159,519						
Capital Tax Expense Calculation:									
Total Rate Base	125,746,825	139,676,719	139,676,719						
Exemption	15,000,000	15,000,000	15,000,000						
Deemed Taxable Capital	110,746,825	124,676,719	124,676,719						
Ontario Capital Tax	0	0	0						
Income Tax Expense Calculation:									
Accounting Income	3,628,697	4,173,275	5,174,631						
Tax Adjustments to Accounting Income Taxable Income	-2,840,157	-4,626,585	-4,626,585						
Income Tax Expense	788,540 222,763	-453,310 -118,994	548,046 143,862						
	28.25%	26.25%	26.25%						
Tax Credits		128,750	128,750						
Income Tax After Tax Credits		-247,744	15,112						
Actual Return on Rate Base:									
Rate Base	125,746,825	139,676,719	139,676,719						
Lateratus Employee	0.004.054	4 000 057	4 000 057						
Interest Expense Net Income	3,931,651 3,405,934	4,233,657 4,421,019	4,233,657 5,159,519						
Total Actual Return on Rate Base	7,337,585	8,654,676	9,393,176						
•									
Actual Return on Rate Base	5.84%	6.20%	6.72%						
Required Return on Rate Base:									
Rate Base	125,746,825	139,676,719	139,676,719						
Return Rates: Return on Debt (Weighted)	5.99%	5.05%	5.05%						
Return on Equity	8.57%	9.42%	9.42%						
	2.2.70								
Deemed Interest Expense	4,515,575	4,233,657	4,233,657						
Return On Equity PPE Deferral account adjustment	4,310,601	5,263,019 -103,500	5,263,019 -103,500						
Total Return	8,826,176	9,393,176	9,393,176						
Expected Return on Rate Base	7.02%	6.72%	6.72%						
Revenue Deficiency After Tax	1,488,591	738,500	0						
Revenue Deficiency Before Tax									
Revenue Denoiency Deloie Tax	2,074,692	1,001,356	0						

In accordance with the Board's Decision (D1), the adjusted 2012 Revenue Requirement is \$27,972,312. The adjusted Base Revenue Requirement is \$25,765,312.

TABLE 6

Service Revenue Requirement	I
OM&A Expenses	14,326,000
Amortization Expenses	4,238,024
Total Distribution Expenses	18,564,024
Regulated Return On Capital	9,393,176
PILs	15,112
Service Revenue	
Requirement	27,972,312

TABLE 7

Service Revenue Requirement	\$27,972,312
Less: Revenue Offsets	\$2,207,000
Total Base Revenue Requirement	\$25,765,312
Addback LV Charges	\$36,400
Addback Transformer Allowances	\$220,988
Gross Revenues For Rates	\$26,022,700

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

		Annual kW	Annualized	Annualized	Fixed Distribution	Variable Distribution	Dist. Rev. Including		Dist. Rev. Excluding	Dist Rev At Existing Rates
Class	Annual kWh	For Dx	Customers	Connections	Revenue	Revenue	Transformer	Allowance	Transformer	%
Residential	378,871,008	0	574,177	0	8,009,775	6,466,150	14,475,925		14,475,925	56.18%
GS < 50 kW	148,787,703	0	45,454	0	681,806	1,870,686	2,552,492		2,552,492	9.91%
GS 50 to 999 kW	399,661,950	1,041,992	6,831	0	1,110,675	2,584,209	3,694,884	220,988	3,473,896	13.48%
GS > 1000 kW	465,120,498	1,015,196	523	0	324,459	3,365,667	3,690,126		3,690,126	14.32%
Sentinel Lights	88,740	251	0	309	2,099	1,884	3,983		3,983	0.02%
Street Lighting	9,777,748	27,447	0	163,305	62,056	252,924	314,980		314,980	1.22%
USL	2,229,301	0	0	6,994	39,867	57,998	97,865		97,865	0.38%
	1,676,018,424	2,575,397	627,033	170,609	10,274,303	15,711,998	25,986,300	220,988	25,765,312	100.00%

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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	Board Target Low	Board Target High	Proposed Rev Requirement by Rate Class @ proposed revenue to cost ratios		2012 Serv Rev Requirement Excl Transformer Allowance and Miscellaneuos	of Distribution Revenue @
Residential	56.18%	\$14,475,798	\$1,449,054	65.66%	\$1,449,054	\$15,924,853	97.83%	\$16,277,686	97.83%	85%	115%	\$15,924,979	\$1,449,054	\$14,475,924	56.18%
GS < 50 kW	11.62%	\$2,994,740	\$198,428	8.99%	\$198,428	\$3,193,168	139.29%	\$2,292,434	120.00%	80%	120%	\$2,750,920	\$198,428	\$2,552,492	9.91%
GS 50 to 999 kW	17.11%	\$4,408,807	\$184,879	8.38%	\$184,879	\$4,593,686	150.66%	\$3,048,979	120.00%	80%	120%	\$3,658,774	\$184,879	\$3,473,895	13.48%
GS > 1000 kW	9.43%	\$2,430,319	\$280,802	12.72%	\$280,802	\$2,711,121	57.15%	\$4,744,238	83.70%	80%	120%	\$3,970,927	\$280,802	\$3,690,126	14.32%
Large Use	4.49%	\$1,156,045	\$46,251	2.10%	\$46,251	\$1,202,296	110.73%	\$1,085,777	110.73%	85%	115%	\$1,202,296	\$46,251	\$1,156,045	4.49%
Sentinel Lights	0.015%	\$3,983	\$375	0.02%	\$375	\$4,359	103.02%	\$4,231	103.02%	80%	120%	\$4,359	\$375	\$3,983	0.02%
Street Lighting	0.77%	\$197,753	\$37,749	1.71%	\$37,749	\$235,502	55.88%	\$421,421	83.70%	70%	120%	\$352,729	\$37,749	\$314,980	1.22%
USL	0.38%	\$97,865	\$9,461	0.43%	\$9,461	\$107,326	110.03%	\$97,546	110.03%	80%	120%	\$107,326	\$9,461	\$97,865	0.38%
TOTAL	100.00%	\$25,765,312	\$2,207,000	100.00%	\$2,207,000	\$27,972,312		\$27,972,312	•			\$27,972,312	\$2,207,000	\$25,765,312	100.00%

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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	Requirement Excl Transformer Allowance and	Proposed Proportion of Distribution Revenue @ 2012 proposed rates
Residential	97.83%	\$16,277,684	97.83%	85%	115%	\$15,924,977	\$1,449,052	\$14,475,924	56.18%
GS < 50 kW	139.29%	\$2,292,434	120.00%	80%	120%	\$2,750,921	\$198,429	\$2,552,492	9.91%
GS 50 to 999 kW	150.66%	\$3,048,979	120.00%	80%	120%	\$3,658,775	\$184,879	\$3,473,895	13.48%
GS > 1000 kW	57.15%	\$4,744,240	83.70%	80%	120%	\$3,970,929	\$280,803	\$3,690,126	14.32%
Large Use	110.73%	\$1,085,777	110.73%	85%	115%	\$1,202,296	\$46,251	\$1,156,045	4.49%
Sentinel Lights	103.02%	\$4,231	103.02%	80%	120%	\$4,359	\$375	\$3,983	0.02%
Street Lighting	55.88%	\$421,421	83.70%	70%	120%	\$352,730	\$37,749	\$314,981	1.22%
USL	110.03%	\$97,546	110.03%	80%	120%	\$107,326	\$9,461	\$97,865	0.38%
TOTAL	<u>- </u>	\$27,972,312				\$27,972,312	\$2,207,000	\$25,765,312	100.00%

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FIXED/VARIABLE PROPORTION:

USL

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 Spilt	Total	Fixed Rate Based on Current Fixed/Variable Revenue Proportions	2011 Rates From OEB Approved Tariff	Minimum System with PLCC Adustment			
Residential	44.66%	55.34%	100.00%	13.95	13.41	15.94			
GS < 50 kW	80.64%	19.36%	100.00%	15.00	12.26	21.46			
GS 50 to 999 kW	68.03%	31.97%	100.00%	162.60	230.69	116.40			
GS > 1000 kW	86.11%	13.89%	100.00%	620.07	620.07	173.95			
Large Use	96.08%	3.92%	100.00%	907.62	907.62	479.53			
Sentinel Lights	47.27%	52.73%	100.00%	6.79	6.53	8.53			
Street Lighting	80.24%	19.76%	100.00%	0.38	0.23	5.97			

100.00%

40.75%

59.25%

5.70

8.93

5.48

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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
\$4.88	\$10.39	\$66.03	\$98.88	\$285.27	\$0.00	\$0.52	\$1.83
\$7.26	\$15.17	\$99.90	\$155.09	\$445.57	\$0.00	\$0.86	\$3.05
\$15.89	\$21.46	\$116.40	\$173.95	\$479.53	\$5.97	\$8.53	\$8.93
\$13.41	\$12.26	\$230.69	\$620.07	\$907.62	\$0.23	\$6.53	\$5.48
\$13.95	\$10.87	\$162.60	\$979.57	\$944.32	\$0.38	\$6.79	\$5.70
13.95	15.00	162.60	620.07	907.62	0.38	6.79	5.70

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 Miscellaneuos Revenue
Residential	\$14,475,924
GS < 50 kW	\$2,552,492
GS 50 to 999 kW	\$3,473,895
GS > 1000 kW	\$3,690,126
Large Use	\$1,156,045
Sentinel Lights	\$3,983
Street Lighting	\$314,980
USL	\$97,865
TOTAL	\$25,765,312

Proposed Fixed Distribution Charge (without Smart Meter Rate Adders)

	Total Base Revenue	Fixed Revenue	2012 Fixed	2012 Test Year Customers/	2012 Annualized Customers/	Proposed Fixed Distribution
Customer Class	Requirement	Proportion	Revenue	connections	connections	Charge
Residential	\$14,475,925	55.33%	\$8,009,775	47,848	574,177	\$13.95
GS < 50 kW	\$2,552,492	26.71%	\$681,806	3,788	45,454	\$15.00
GS 50 to 999 kW	\$3,473,896	31.97%	\$1,110,675	569	6,831	\$162.60
GS > 1000 kW	\$3,690,126	8.79%	\$324,459	44	523	\$620.07
Large Use	\$1,156,045	3.77%	\$43,566	4	48	\$907.62
Sentinel Lights	\$3,983	52.70%	\$2,099	26	309	\$6.79
Street Lighting	\$314,980	19.70%	\$62,056	13,609	163,305	\$0.38
USL	\$97,865	40.74%	\$39,867	583	6,994	\$5.70
TOTAL	\$25,765,312		\$10,274,303	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	\$14,475,925	44.67%	\$6,466,150	378,871,008	kWh	\$0.0171
GS < 50 kW	\$2,552,492	73.29%	\$1,870,686	148,787,703	kWh	\$0.0126
GS 50 to 999 kW	\$3,473,896	68.03%	\$2,363,221	1,041,992	kW	\$2.2680
GS > 1000 kW	\$3,690,126	91.21%	\$3,365,667	1,015,196	kW	\$3.3153
Large Use	\$1,156,045	96.23%	\$1,112,479	490,512	kW	\$2.2680
Sentinel Lights	\$3,983	47.30%	\$1,884	251	kW	\$7.5162
Street Lighting	\$314,980	80.30%	\$252,924	27,447	kW	\$9.2151
USL	\$97,865	59.26%	\$57,998	2,229,301	kWh	\$0.0260
TOTAL	\$25,765,312		\$15,491,009			

Appendix 2-O

Cost Allocation

a) Allocated Cost

Worksheet O-1, row 40

Customer Class	Cost Allocated in Previous Study	%	Cost Allocated in 2012 Test Year Study (Column 7A)	2012 Cost Allocation Percentage Revenue [%]
	Α	В	С	D
Residential	\$13,884,204	92.99%	\$16,277,687	58.19%
GS < 50 kW	\$2,375,491	118.43%	\$2,292,435	8.20%
GS 50 kW to 999 kW	\$3,367,181	126.16%	\$3,048,979	10.90%
GS 1000 to 4999 kW	\$2,032,195	96.75%	\$4,744,238	16.96%
Large User	\$1,243,748	85.11%	\$1,085,777	3.88%
Street Lights	\$244,547	70.00%	\$421,421	1.51%
Sentinel Lights	\$6,881	70.45%	\$4,231	0.02%
USL	\$119,853	80.62%	\$97,545	0.35%
Total	\$23,274,100 2008 Service Revenue Requirement		\$27,972,313 2012 Service Revenue Requirement	100.00%

b) Calculated Class Revenues

	Column 7B	Column 7C	Column 7D	Column 7E
Customer Class	L.F. X current	L.F. X existing rates	L.F. X proposed	Miscellaneous
	approved rates	X(1+d)	rates	Revenue
Residential	\$13,913,204	\$14,475,798	\$14,475,925	1,449,054
GS < 50 kW	\$2,878,351	\$2,994,740	\$2,552,492	198,428
GS 50 kW to 999 kW	\$4,237,461	\$4,408,807	\$3,473,896	184,879
GS 1000 to 4999 kW	\$2,335,866	\$2,430,319	\$3,690,126	280,802
Large User	\$1,111,116	\$1,156,045	\$1,156,045	46,251
Street Lights	\$190,068	\$197,753	\$314,980	37,749
Sentinel Lights	\$3,829	\$3,983	\$3,983	375
USL	\$94,061	\$97,865	\$97,865	9,461
Total	\$24,763,956	\$25,765,312	\$25,765,312	\$2,207,000
	Revenue @ Current Approved	Base Revenue	Base Revenue	
	Rates	Requirement	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 -\$395,748.43.

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.\$87,000x9/12=\$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

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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.

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Appendix A Tariff of Rates and Charges

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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.

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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.

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MONTHLY RATES AND CHARGES - Delivery Component

		•
Service Charge	\$	13.95
Foregone Distribution Revenue Rate Rider - Service Charge - effective until December 31, 2012	\$	0.18
Smart Meter Funding Adder - effective until March 31, 2012	\$	1.17
Smart Meter Disposition Rate Rider - effective until March 31, 2013	\$	(1.14)
Stranded Meter Cost Recovery Rate Rider - effective until March 31, 2016	\$	0.73
Post Retairement 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

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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.

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MONTHLY RATES AND CHARGES - Delivery Component

The state of the s		
Service Charge	\$	15.00
Foregone Distribution Revenue Rate Rider - Service Charge - effective until December 31, 2012	\$	0.91
Smart Meter Funding Adder - effective until March 31, 2012	\$	1.17
Smart Meter Disposition Rate Rider - effective until March 31, 2013	\$	5.66
Stranded Meter Cost Recovery Rate Rider - effective until March 31, 2016	\$	0.73
Post Retairement 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	0.0126
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

EB-2011-0123 Guelph Hydro Electric Systems Inc. Draft Rate Order Updated: March 12, 2012 Appendix A Page 4 of 12

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

0.0052

0.0013

0.0011

0.25

\$/kWh

\$/kWh

\$/kWh

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

Wholesale Market Service Rate

Rural Rate Protection Charge - effective until April 30, 2012

Rural Rate Protection Charge - effective on and after May 1, 2012

Standard Supply Service - Administrative Charge (if applicable)

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

MONTHLY RATES AND CHARGES - Delivery Component		
Service Charge	\$	162.60
Foregone Distribution Revenue Rate Rider - Service Charge - effective until December 31, 2012	\$	(22.70)
Smart Meter Funding Adder - effective until March 31, 2012	\$	1.17
Stranded Meter Cost Recovery Rate Rider - effective until March 31, 2016	\$	0.73
Post Retairement 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	2.4801
Foregone Distribution Revenue Rate Rider - Volumetric Charge - effective until December 31, 2012	\$/kW	(0.1029)
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		
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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 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.

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	\$	620.07
Smart Meter Funding Adder - effective until March 31, 2012	\$	1.17
Stranded Meter Cost Recovery Rate Rider - effective until March 31, 2016	\$	0.73
Post Retairement 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	3.3153
Foregone Distribution Revenue Rate Rider - Volumetric Charge - effective until December 31, 2012	\$/kW	0.4447
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	\$/KVVN	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

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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

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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	907.62
Smart Meter Funding Adder - effective until March 31, 2012	\$	1.17
Stranded Meter Cost Recovery Rate Rider - effective until March 31, 2016	\$	0.73
Post Retairement 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	2.2680
Foregone Distribution Revenue Rate Rider - Volumetric Charge - effective until December 31, 2012	\$/kW	0.0305
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	Φ/KVVII	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

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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.

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MONTHLY RATES AND CHARGES - Delivery Component

	li e
\$	5.70
\$	0.07
\$	(0.05)
\$	0.13
\$	0.10
\$	0.06
\$/kWh	0.0260
\$/kWh	0.0003
\$/kWh	0.0006
\$/kWh	(0.0015)
\$/kWh	(0.0010)
\$/kWh	(0.0035)
\$/kWh	(0.0006)
\$/kWh	0.0048
\$/kWh	0.0065
\$/kWh	0.0049
	\$ \$ \$ \$ \$ \$ \$ \$ \$/kWh \$/kWh \$/kWh \$/kWh \$/kWh \$/kWh \$/kWh \$/kWh \$/kWh

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

EB-2011-0123 Guelph Hydro Electric Systems Inc. Draft Rate Order Updated: March 12, 2012 Appendix A Page 8 of 12

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.

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MONTHLY RATES AND CHARGES - Delivery Component

, ,		
Service Charge (per connection)	\$	6.79
Foregone Distribution Revenue Rate Rider - Service Charge - effective until December 31, 2012	\$	0.09
Post Retairement 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	7.5162
Foregone Distribution Revenue Rate Rider - Volumetric Charge - effective until December 31, 2012	\$/kW	0.0932
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

EB-2011-0123 Guelph Hydro Electric Systems Inc. Draft Rate Order Updated: March 12, 2012 Appendix A Page 9 of 12

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

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.

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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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)	\$	0.38
Foregone Distribution Revenue Rate Rider - Service Charge - effective until December 31, 2012	\$	0.05
Post Retairement 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	9.2151
Foregone Distribution Revenue Rate Rider - Volumetric Charge - effective until December 31, 2012	\$/kW	1.2125
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

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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

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.

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 \$ 5.25

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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

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.

No 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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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

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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

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.

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.

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

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Appendix B Summary of Monthly Bill Impacts

	Consumption	800	kWh							
RESIDENTIAL		Current	Board-App	roved	ſ	Р	roposed	lm	pact	
Observe describation		Rate	Volume	Charge	Ī	Rate	Volume	Charge		%
Charge description	Charge Unit	(\$)		(\$)	L	(\$)		(\$)	\$ Change	
Monthly Service Charge	monthly	\$13.41	1	\$ 13.41		\$13.95	1	\$13.95	\$0.54	4.03%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly	04.47				\$0.18	1	\$0.18	\$0.18	400 000/
Smart Meter Rate Adder	monthly	\$1.17	1	\$ 1.17		\$0.00	1	7	(\$1.17)	
Smart Meter Disposition Rate Rider	monthly	\$0.00	1	\$ -		(\$1.14)	1	V	(\$1.14)	
Stranded Meter Cost Recovery Rate Rider	monthly	\$0.00	1	\$ -		\$0.73	1	7	\$0.73	
PRAGD Rate Rider	monthly	\$0.00	1	\$ -		(\$0.18)	1	() /	(\$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	0.000/
Recovery of Late Payment Penalty Litigation Costs	monthly	\$0.22	1 1	\$ 0.22		\$0.22	1	7	\$0.00	0.00%
Distribution Volumetric Rate	per kWh	\$0.0164	800	\$ 13.12		\$0.0170	800		\$0.49	3.72%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kWh	#0.0000	000	0.40		\$0.0002	800		\$0.14	400.000/
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kWh	\$0.0006	800			(\$0.0001)	800		(\$0.58)	
Deferral/Variance Account Disposition Rate Rider	per kWh	(\$0.0015)	800	X * - /		(\$0.0027)	800		(\$0.96)	
Incremental Capital Module Adder	per kWh	\$0.0008	800	,		\$0.0000	800		(\$0.64)	
Tax Change Rate Rider	per kWh	(\$0.0005)	800			\$0.0000	800		\$0.40	-100.00%
LRAM & SSM Rate Rider	per kWh	\$0.0000	800			\$0.0003	800		\$0.24	400.000/
Low Voltage Rate Adder Sub-Total A - Distribution	per kWh	\$0.0001	800		L	\$0.0000	800		(\$0.08)	
				\$ 27.52	L			\$ 26.04	-\$ 1.48	
RTSR - Network	per kWh	\$0.0062	832.32			\$ 0.0071	816.72		\$ 0.65	12.65%
RTSR - Line and Transformation Connection	per kWh	\$0.0052	832.32		L	\$ 0.0055	816.72		\$ 0.18	4.10%
Sub-Total B - Delivery (including Sub-Total A)				\$ 37.01	L			\$ 36.36	-\$ 0.65	-1.74%
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	832.32			\$ 0.0052	816.72		(\$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		\$ 0.25	\$0.00	0.00%
Debt Retirement Charge (DRC)	per kWh	\$0.0070	800			\$ 0.0070	800		\$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		_		\$ 108.90	(\$1.92)	-1.73%
HST		13%		\$ 14.41	j	13%		\$ 14.16	(\$0.25)	-1.73%
Total Bill (including Sub-total B)				\$125.22	ı			\$ 123.05	(\$2.17)	-1.73%
Ontario Clean Energy Benefit (OCEB)		-10%		(\$12.52)	f	-10%		(\$12.31)	\$0.21	-1.68%
Total Bill (including OCEB)				\$112.70	ŧ			\$ 110.74	(\$1.96)	-1.74%
Loss Factor (%)	Note 1	4.04%	1		Ē	2.09%				

	Consumption	1,000	kWh							
RESIDENTIAL		Current	Board-App	roved		Р	roposed	lmį	act	
		Rate	Volume	Charge		Rate	Volume	Charge		%
Charge description	Charge Unit	(\$)		(\$)		(\$)		(\$)	\$ Change	Change
Monthly Service Charge	monthly	\$13.41	1	\$ 13.41	Г	\$13.95	1	\$13.95	\$0.54	4.03%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly					\$0.18	1	\$0.18	\$0.18	
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	\$ -		(\$1.14)	1	(\$1.14)	(\$1.14)	
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	\$17.01	\$0.61	3.72%
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	\$ -	9	5 -	1,000	\$0.00	\$ -	
Volumetric Rate Rider(s)		\$0.0000	1000	\$ -	9	5 -	1,000	\$0.00	\$ -	
Sub-Total A - Distribution				\$ 30.70	F			\$ 28.97	-\$ 1.73	-5.62%
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	9		1020.9	\$ 5.63	\$ 0.22	4.10%
Sub-Total B - Delivery (including Sub-Total A)	•	,		\$ 42.56	F			\$ 41.87	-\$ 0.69	-1.61%
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	1040.4		9	0.0052	1020.9		(\$0.10)	-1.87%
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	1040.4		9		1020.9	,	(\$0.03)	-1.87%
ratal and ratio rate rate of the state of th	por kvvii	ψ0.0010	1010.1	Ψ 1.00	Ι,	0.0010	1020.0	Ψ 1.00	(\$0.00)	1.07 70
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		9		1000	\$ 7.00	\$0.00	0.00%
Energy	per kWh	\$0.0752		\$ 78.19	9		1020.9		(\$1.47)	-1.87%
Total Bill (before Taxes)	1	7		\$134.76	F			\$ 132.48	(\$2.28)	-1.69%
HST		13%		\$ 17.52	-	13%		\$ 17.22	(\$0.30)	-1.69%
Total Bill (including Sub-total B)		13 /0		\$152.28	H	13 /6		\$ 149.70	(\$0.50)	-1.69%
, ,		-10%		_	-	-10%			. ,	-1.71%
Ontario Clean Energy Benefit (OCEB)		-10%		(\$15.23)	⊨	-10%		(\$14.97)	\$0.26	
Total Bill (including OCEB)				\$137.05	L			\$ 134.73	(\$2.32)	-1.69%
oss Factor (%)	Note 1	4.04%	1		Г	2.09%				

	Consumption	1,500	kWh							
RESIDENTIAL		Current	Board-App	roved		Р	roposed	Impact		
		Rate	Volume	Charge		Rate	Volume	Charge		%
Charge description	Charge Unit	(\$)		(\$)		(\$)		(\$)	\$ Change	
Monthly Service Charge	monthly	\$13.41	1	\$ 13.41		\$13.95	1	\$13.95	\$0.54	4.03%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly					\$0.18	1	\$0.18	\$0.18	
Smart Meter Rate Adder	monthly	\$1.17	1	\$ 1.17		\$0.00	1	\$0.00	(\$1.17)	
Smart Meter Disposition Rate Rider	monthly	\$0.00	1	\$ -		(\$1.14)	1	(\$1.14)	(\$1.14)	
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	\$25.52	\$0.91	3.72%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kWh					\$0.0002	1,500	\$0.26	\$0.26	
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)	P -	\$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	H		,	\$ 36.30	-\$ 2.35	-6.07%
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		\$	0.0055	1531.35		\$ 0.33	4.10%
Sub-Total B - Delivery (including Sub-Total A)	po. Kirii	ψο.σσ2	.000.0	\$ 56.44	Ť	0.0000		\$ 55.65	-\$ 0.79	-1.40%
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	1560.6		\$	0.0052	1531.35		(\$0.15)	-1.87%
Rural and Remote Rate Protection (RRRP)	per kWh	\$0.0013	1560.6		\$		1531.35		(\$0.04)	-1.87%
raid and remote rate i fotestion (rivir)	perkvvii	ψ0.0013	1300.0	Ψ 2.03	Ι*	0.0013	1001.00	Ψ 1.99	(ψ0.04)	-1.07 /0
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		\$ 10.50	\$0.00	0.00%
Energy	per kWh	\$0.0070		\$ 10.30	\$			\$ 10.30	(\$2.20)	-1.87%
Total Bill (before Taxes)	POLICANII	Ψ0.0732	1000.0	\$194.61	Ψ	0.07.02	1001.00	\$ 191.43	(\$3.18)	
HST		13%		\$ 25.30	\vdash	13%		\$ 191.43	. ,	
		13%			\vdash	13%			(\$0.41)	
Total Bill (including Sub-total B)		4607		\$219.91	—	460/		\$ 216.32	(\$3.59)	-1.63%
Ontario Clean Energy Benefit (OCEB)		-10%		(\$21.99)	L	-10%		(\$21.63)	\$0.36	-1.64%
Total Bill (including OCEB)				\$197.92	L			\$ 194.69	(\$3.23)	-1.63%
.oss Factor (%)	Note 1	4.04%	1			2.09%				

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GS< 50 kW		Curren	t Board-Ap	proved		Proposed	Impact		
Charge description		Rate	Volume	Charge	Rate	Volume	Charge	4.01	
Charge description	Charge Unit	(\$)		(\$)	(\$)		(\$)	\$ 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 Smart Meter Rate Adder	monthly	\$1.17		\$ 1.17	\$0.91	1 1	\$0.91 \$0.00	\$0.91	-100.00%
Smart Meter Rate Addel Smart Meter Disposition Rate Rider	monthly	\$1.17 \$0.00		\$ 1.17 \$ -	\$5.66	1	\$5.66	(\$1.17) \$5.66	-100.00%
Stranded Meter Cost Recovery Rate Rider	monthly monthly	\$0.00		\$ -	\$0.73	1	\$0.73	\$0.73	
PRAGD Rate Rider	monthly	\$0.00		\$ -	(\$0.50)	1	(\$0.50)	(\$0.50)	
PILs Recovery Rate Rider	monthly	\$0.00		\$ -	\$1.26	1	\$1.26	\$1.26	
GEA -Renewable Connection- Funding Rate Adder	monthly	\$0.00	'	\$ -	\$0.10	1	\$0.10	\$0.10	
Recovery of Late Payment Penalty Litigation Costs	monthly	\$0.00		\$ 0.57	\$0.10	1	\$0.10	\$0.00	0.00%
Distribution Volumetric Rate	per kWh	\$0.57	2,000	\$ 31.20	\$0.0126	2,000	\$25.20	(\$6.00)	-19.23%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kWh	φ0.0130	2,000	Φ 31.20	(\$0.0010)	2,000	(\$2.07)	(\$2.07)	-19.23/6
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kWh	\$0.0006	2,000	\$ 1.20	(\$0.0010)	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		(ψ0.0010)	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	V 1	\$0.0001	2,000	\$0.20	\$0.20	100.0070
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)	P • · · · · · · · · · · · · · · · · · ·	\$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		·	\$43.14	(\$0.66)	-1.51%
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)	P • · · · · · · · · · · · · · · · · · ·	* 0.00.10	_,=,==	\$ 65.23	7 0.0010	_,,	\$66.46	\$1.23	1.89%
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%
(,	P • · · · · · · · · · · · · · · · · · ·	*	_,,	•	*	_, -,	7-177	(+=:==)	
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			\$247.42	(\$1.95)	-0.78%
HST ,		13%		\$ 32.42	13%		\$32.17	(\$0.25)	-0.78%
Total Bill (including Sub-total B)				\$ 281.80			\$279.59	(\$2.21)	-0.78%
Ontario Clean Energy Benefit (OCEB)		-10%		(\$28.18)	-10%		(\$27.96)	\$0.22	-0.78%
Total Bill (including OCEB)			1	\$ 253.62			\$251.63	(\$1.99)	-0.78%

Distribution Volumetric Rate Per KWh So.00156 4,000 \$62.40 (\$0.0010) 4,000 \$50.40 (\$1.20) -19.23 (\$0.0011) 4,000 \$50.40 (\$1.20) -19.23 (\$0.0011) 4,000 \$0.007 4,000 \$0.007 4,000 \$0.00 \$0.007 4,000 \$0.007 4,000 \$0.007 4,000 \$0.007 4,000 \$0.007 4,000 \$0.007 4,000 \$0.007 4,000 \$0.00 \$0.007 4,000 \$0.007 4,000 \$0.007 4,000 \$0.007 4,000 \$0.007 4,000 \$0.007 4,000 \$0.007 4,000 \$0.00			Current	Board-Ap	oroved		Proposed			pact
Monthly Service Charge	Ohanna da andattan			Volume			Volume			
Foregone Distribution Revenue Rate Rider - Service Charge	O 1									
Smart Meter Rate Adder	, ,		\$12.26	1	\$ 12.2					22.35%
Smart Meter Disposition Rate Rider										
Stranded Meter Cost Recovery Rate Rider		•		•	•					-100.00%
PRAGB rate Rider		•		1						
## Pils Recovery Rate Rider Sac		,		1						
SEA -Renewable Connection - Funding Rate Adder monthly S0.00 1 \$ - \$ 0.57 \$ 0.50 \$ 0.000 \$ 0.		monthly		1						
Secorety of Late Payment Penalty Litigation Costs per kWh per kWh per kWh So.056 which is the per kWh per kWh so.0006		monthly		1						
Distribution Volumetric Rate Per kWh So.0156 4,000 \$62.40 \$0.0126 4,000 \$50.40 (\$12.00) -19.23 (\$12.00	GEA -Renewable Connection- Funding Rate Adder	monthly		1						
Park Program	Recovery of Late Payment Penalty Litigation Costs			1						0.00%
Clobal Adjustment Sub-Account Disposition for non-RPP Customers per kWh per kWh per kWh (\$0.0015) 4,000 (\$0.0011) 4,000 (\$0.001) 4,00		per kWh	\$0.0156	4,000	\$ 62.4	\$0.0126	4,000	\$50.40	(\$12.00)	-19.23%
Deferral/Variance Account Disposition Rate Rider		per kWh							(\$4.13)	
Description Comparison Co	Global Adjustment Sub-Account Disposition for non-RPP Customers	per kWh	\$0.0006	4,000	\$ 2.4	(\$0.0001	4,000	(\$0.57)	(\$2.97)	-123.94%
Der kWh S0,0000 4,000 50,000 4,000 50,000 5	Deferral/Variance Account Disposition Rate Rider	per kWh	(\$0.0015)	4,000	(\$6.0	(\$0.0018	4,000	(\$7.29)	(\$1.29)	21.57%
LRAM & SSM Rate Rider Low Voltage Rate Adder(s) Volumetric Rate Adder(s) Volumetric Rate Rider(s) Sub-Total A - Distribution RTSR - Network RTSR - Line and Transformation Connection Sub-Total B - Delivery (including Sub-Total A) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) Energy Contario Clean Energy Benefit (OCEB) Per kWh	Incremental Capital Module Adder	per kWh	\$0.0004	4,000	\$ 1.6	\$0.0000	4,000	\$0.00	(\$1.60)	-100.00%
LRAM & SSM Rate Rider Low Voltage Rate Adder(s) Volumetric Rate Adder(s) Volumetric Rate Rider(s) Sub-Total A - Distribution RTSR - Network RTSR - Line and Transformation Connection Sub-Total B - Delivery (including Sub-Total A) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) Energy Contario Clean Energy Benefit (OCEB) Per kWh	Tax Change Rate Rider	per kWh	(\$0.0003)	4,000	(\$1.2	\$0.0000	4,000	\$0.00	\$1.20	-100.00%
South Sout		per kWh	\$0.0000	4,000	\$ -	\$0.0001	4,000	\$0.40	\$0.40	
Sub-Total A - Distribution Sub-Total A - Sub-Total A - Distribution	Low Voltage Rate Adder	per kWh	\$0.0001	4,000	\$ 0.4	\$0.0000	4,000	\$0.00	(\$0.40)	-100.00%
Sub-Total A - Distribution String and Transformation Connection String and Transformation Connection Sub-Total A Sub-Total B - Delivery (including Sub-Total A) Sub-Total B - Delivery (including Sub-Total B) Sub-Total Bill (includi	Volumetric Rate Adder(s)	·	\$0.0000	4,000	\$ -		4,000	\$0.00	\$0.00	
Sub-Total A - Distribution String and Transformation Connection String and Transformation Connection Sub-Total A Sub-Total B - Delivery (including Sub-Total A) Sub-Total B - Delivery (including Sub-Total B) Sub-Total Bill (includi	Volumetric Rate Rider(s)		\$0.0000	4,000	\$ -		4,000	\$0.00	\$0.00	
RTSR - Network RTSR - Line and Transformation Connection Sub-Total B - Delivery (including Sub-Total A) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Wholesale Market Charge (DRC) Energy Total Bill (before Taxes) Including Sub-total B) per kWh p					\$ 73.6	5		\$62.54	(\$11.06)	-15.03%
RTSR - Line and Transformation Connection per kWh \$ 0.0046 4,162 \$ 19.14 \$ 0.0049 4,084 \$ 19.93 \$ 0.78 4.10	RTSR - Network	ner kWh	\$ 0,0057	4 162	\$ 23.7	\$ 0.0065	4 084	\$26.72		12.65%
Sub-Total B - Delivery (including Sub-Total A) Sub-Total B - Delivery (including S		· ·					,			4.10%
Per kWh Standard Supply Service Charge (WMSC) Per kWh Standard Supply Service Charge (WMSC) Per kWh Standard Supply Service Charge (PRC) Standard Supply Service Charge (PRC) Per kWh Standard Supply Service Charge (PRC) Standard Su		p = 1	\$ 0.00.10	.,			1,001			-6.25%
Rural and Remote Rate Protection (RRRP) per kWh \$ 0.0013	• • • • • • • • • • • • • • • • • • • •	ner kWh	\$ 0.0052	4 162			4 084			-1.87%
Standard Supply Service Charge monthly per kWh per kWh per kWh per kWh \$ 0.25 1 \$ 0.25 \$ 0.25 1 \$ 0.25 \$ 0.0070 \$ 0.000				, -			,		V	-1.87%
Standard Supply Service Charge monthly per kWh per kWh per kWh per kWh 0.05 0.0070 4,000 28.00 0.0070 4,000 4,000 28.00 0.0070 4,000 4	ratal and remote rate i rotection (ratal)	perkvvii	φ 0.0010	7,102	Ψ 0.4		7,004	Ψ0.01	(ψ0.10)	1.07 /0
Debt Retirement Charge (DRC)	Standard Supply Service Charge	monthly	\$ 0.25	1	\$ 02	T	1 1	\$0.25	\$0.00	0.00%
Per kWh \$ 0.0752 4,162 \$ 312.74 \$ 0.0752 4,084 \$ 306.88 \$ (\$5.86) -1.87				• 1						0.00%
Total Bill (before Taxes) \$ 484.51 \$470.86 (\$13.65) -2.82 HST 13% \$ 62.99 13% \$61.21 (\$1.77) -2.82 Total Bill (including Sub-total B) \$ 547.50 \$532.07 (\$15.43) -2.82 Ontario Clean Energy Benefit (OCEB) -10% (\$54.75) -10% (\$53.21) \$1.54 -2.81	0 ()			,		7 0.00.	,			-1.87%
13% \$62.99 13% \$61.21 \$(\$1.77) -2.82 Total Bill (including Sub-total B) \$547.50 \$532.07 \$(\$15.43) -2.82 Ontario Clean Energy Benefit (OCEB) -10% \$(\$54.75) -10% \$(\$53.21) \$1.54 -2.81 Ontario Clean Energy Benefit (OCEB) -10%		porkitti	\$ 0.07 <i>0</i> 2	1,102	-		1,004		, , , ,	-2.82%
Fotal Bill (including Sub-total B) \$ 547.50 \$532.07 (\$15.43) -2.82 Ontario Clean Energy Benefit (OCEB) -10% (\$54.75) -10% (\$53.21) \$1.54 -2.81	,		120/				4		· · · · /	,
Ontario Clean Energy Benefit (OCEB) -10% (\$54.75) -10% (\$53.21) \$1.54 -2.81			13%		-	_	0			
			100/				,			
i otal Bill (including OCEB) \$478.86 \$478.86 \$13.89) -2.82	· ,		-10%		<u> </u>	,	0	· · · · · · · · · · · · · · · · · · ·		
	otal Bill (including OCEB)				\$ 492.7	5		\$478.86	(\$13.89)	-2.82%

GS< 50 kW		Current	Board-App	proved		Proposed			pact
	I	Rate	Volume	Charge	Rate	Volume	Charge		
Charge description	Charge Unit	(\$)		(\$)	(\$)		(\$)	\$ 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	\$ -	\$5.66	1	\$5.66	\$5.66	
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	\$0.0126	10,000	\$126.00	(\$30.00)	-19.23%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kWh				(\$0.0010)	10,000	(\$10.33)	(\$10.33)	
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		i	\$120.73	(\$42.27)	-25.93%
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			\$237.36	(\$32.80)	-12.14%
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%
,	P -	,	-, -		\$ -	.,	,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
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		\$ 781.86	\$ 0.0752	10,209	\$767.21	(\$14.65)	-1.87%
Total Bill (before Taxes)				\$1,189.90			\$1,141.17	(\$48.73)	-4.09%
HST		13%		\$ 154.69	13%	 	\$148.35	(\$6.33)	-4.09%
Total Bill (including Sub-total B)				\$1,344.58			\$1,289.53	(\$55.05)	-4.09%
Ontario Clean Energy Benefit (OCEB)		-10%		(\$134.46)	-10%		(\$128.95)	\$5.51	-4.10%
Total Bill (including OCEB)		1070		\$1,210.12	1070		\$1,160.58	(\$49.54)	-4.09%
total Sili (illorading OOLD)				Ψ 1,210.12			\$ 1,100.00	(Ψ-0.0 4)	-4.03/0
	Note 1	4.04%			2.09%	Ì			

Foregone Distribution Revenue Rate Rider - Service Charge		Consumption	40,000	kWh						
Charge Unit Charge Unit Charge Unit Charge Charge (S)		·	100	kW						
Case Charge Cha			Curre	ent Board-App	roved		Proposed		Impa	ct
CS 50 to 999 KW Charge description S CS CS CS CS CS CS CS		Channa Unit	Rate	Volume	Charge	Rate	Volume	Charge	\$ Change	% Change
Foregone Distribution Revenue Rate Rider - Service Charge monthly \$1.17 1 \$1.17 1 \$0.00 \$0.73 1 \$0.73 \$0	GS 50 to 999 kW Charge description	Charge Unit	(\$)		(\$)	(\$)		(\$)		
Smart Meter Rate Adder		monthly	\$230.69	1	\$230.69	\$162.60	1	\$162.60	(\$68.09)	-29.52%
Stranded Meter Cost Recovery Rate Rider		monthly				(\$22.70)	1	(\$22.70)	(\$22.70)	
PRAGD Rate Rider	Smart Meter Rate Adder	monthly	\$1.17	1	\$1.17		1		(\$1.17)	-100.00%
PILS Recovery Rate Ridder monthly 1 S0.00 S0.10 1 S0.58 S9.58 S9.58 S9.59	Stranded Meter Cost Recovery Rate Rider	monthly		1	\$0.00	\$0.73	1	\$0.73	\$0.73	
GEA Plan - Renewable Connection - Funding Rate Adder monthly select playment Penalty Litigation Costs select penalty Litigation Costs monthly select playment Penalty Litigation Costs select penalty Li	PRAGD Rate Rider	monthly		1	\$0.00	(\$3.80)	1	(\$3.80)	(\$3.80)	
Recovery of Late Payment Penalty Litigation Costs monthly S4.21 1 S4.21 S4.21 1 S4.21	PILs Recovery Rate Rider	monthly		1	\$0.00	\$9.58	1	\$9.58	\$9.58	
Distribution Volumetric Rate Section Sec	GEA Plan - Renewable Connection - Funding Rate Adder	monthly		1	\$0.00	\$0.10	1	\$0.10	\$0.10	
Foregone Distribution Revenue Rate Rider - Volumetric Charge Per kW S0.2280 100 \$22.80 (\$0.1029) (\$0.029)	Recovery of Late Payment Penalty Litigation Costs	monthly	\$4.21	1	\$4.21	\$4.21	1	\$4.21	\$0.00	0.00%
Calobal Adjustment Sub-Account Disposition for non-RPP Customers per kW \$0.2280 100 \$22.80 (\$0.3881) (\$50.861) -281.458 100 (\$57.66) 100	Distribution Volumetric Rate	per kW	\$2.7665	100	\$276.65	\$2.4801	100	\$248.01	(\$28.64)	-10.35%
Deferral/Variance Account Disposition Rate Rider Der KW S0.05756 100 (\$57.56) 100 (\$57.68) 1	Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				(\$0.1029)	100	(\$10.29)	(\$10.29)	
Incremental Capital Module Adder	Global Adjustment Sub-Account Disposition for non-RPP Customers	per kW	\$0.2280	100	\$22.80	(\$0.3681)	100	(\$36.81)	(\$59.61)	-261.45%
Tax Change Rate Rider LRAM & SSM Rate Rider Low Voltage Rate Adder Volumetric Rate Rider(s) Volumetric Rate Rider(s) Sub-Total A - Distribution RTSR - Network Wholesale Market Service Charge Wholesale Market Service Charge BerkWh Sub-Total PerkWh Sub-Total Rate Rider(s) Wholesale Market Service Charge BerkWh Sub-Total Rate Rider(s) Wholesale Market Service Charge BerkWh Sub-Total Rate Rider(s) Wholesale Market Service Charge Monthly Standard Supply Service Charge Monthly Standard Supply Service Charge Monthly Sub-Total Bill (including Sub-total B) ErekWh Sub-Total Bill (including Sub-total B) ErekWh Sub-Total Bill (including Sub-total B) ErekWh Sub-Total Bill (including Sub-total B)	Deferral/Variance Account Disposition Rate Rider	per kW	(\$0.5756)	100	(\$57.56)	(\$0.5768)	100	(\$57.68)	(\$0.12)	0.21%
LRAM & SSM Rate Rider	Incremental Capital Module Adder	per kW	\$0.0916	100	\$9.16		100	\$0.00	(\$9.16)	-100.00%
Low Voltage Rate Adder Per kW \$0.0374 100 \$3.74 100 \$0.00 100 \$0.00 100 \$0.00	Tax Change Rate Rider	per kW	(\$0.0595)	100	(\$5.95)		100	\$0.00	\$5.95	-100.00%
Volumetric Rate Rider(s) 100 \$0.00	LRAM & SSM Rate Rider	per kW		100	\$0.00	\$0.0065	100	\$0.65	\$0.65	
Volumetric Rate Rider(s) 100 \$0.00	Low Voltage Rate Adder	per kW	\$0.0374	100	\$3.74	\$0.0151	100	\$1.51	(\$2.23)	-59.63%
Sub-Total A - Distribution \$484.91 \$296.12 \$188.79 -38.93% RTSR - Network RTSR - Line and Transformation Connection per kW \$1.9938 100 \$199.38 \$2.1151 100 \$211.51 \$12.13 6.09% \$28.052 \$36.17 14.80% \$28.052 \$36.17 14.80% \$28.052 \$36.17 14.80% \$3.0052 \$36.17 \$12.13 6.09% \$3.0052 \$36.17 \$12.13 6.09% \$3.0052 \$36.17 \$12.13 6.09% \$3.0052 \$36.17 \$12.13 6.09% \$3.0052 \$36.17 \$12.13 6.09% \$3.0052 \$36.17 \$12.13 6.09% \$3.0052 \$36.17 \$12.13 6.09% \$3.0052 \$36.17 \$12.13 6.09% \$3.0052 \$36.17 \$12.13 6.09% \$3.0052 \$36.17 \$12.13 6.09% \$3.0052 \$36.17 \$3.00	Volumetric Rate Rider(s)			100	\$0.00		100	\$0.00	\$0.00	
RTSR - Network RTSR - Line and Transformation Connection Sub-Total B - Delivery (including Sub-Total A) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) Energy Total Bill (before Taxes) Total Bill (including Sub-total B) Per kW \$2.4435 100 \$224.35 \$2.8052 100 \$280.52 \$36.17 14.80% \$36.19 \$21.151 100 \$211.51 \$12.13 6.09% \$36.17 14.80% \$36.17	Volumetric Rate Rider(s)			100	\$0.00		100	\$0.00	\$0.00	
RTSR - Line and Transformation Connection Per kW \$1.9938 100 \$199.38 \$2.1151 100 \$211.51 \$12.13 6.09%	Sub-Total A - Distribution				\$484.91			\$296.12	(\$188.79)	-38.93%
Sub-Total B - Delivery (including Sub-Total A) \$928.64 \$928.64 \$788.16 (\$140.48) -15.13% Wholesale Market Service Charge (WMSC) per kWh per kWh \$0.0052 41,616 \$216.40 \$0.0052 40,836 \$212.35 (\$4.06) -1.87% Rural and Remote Rate Protection (RRRP) per kWh per kWh \$0.0013 41,616 \$54.10 \$0.0013 40,836 \$53.09 (\$1.01) -1.87% Standard Supply Service Charge monthly per kWh \$0.0070 40,000 \$280.00 \$0.0070 40,000 \$280.00 \$0.0070 40,000 \$280.00 \$0.0070 40,000 \$280.00 \$0.0070 40,836 \$2,918.14 (\$55.74) -1.87% Total Bill (before Taxes) \$4,453.27 \$4,453.27 \$4,251.98 \$4,251.98 \$201.29 -4.52% Total Bill (including Sub-total B) \$5,032.20 \$5,032.20 \$4,804.74 \$227.46 -4.52%	RTSR - Network	per kW	\$2,4435	100	\$244.35	\$2.8052	100	\$280.52	\$36.17	14.80%
Wholesale Market Service Charge (WMSC) per kWh per kWh \$0.0052 41,616 \$216.40 \$0.0013 \$0.0052 40,836 \$212.35 (\$4.06) -1.87% Rural and Remote Rate Protection (RRRP) monthly per kWh \$0.0013 41,616 \$54.10 \$0.0052 40,836 \$53.09 (\$1.01) -1.87% Standard Supply Service Charge Debt Retirement Charge (DRC) per kWh \$0.0070 40,000 \$280.00 \$0.0070 40,000 \$280.00 \$0.007 40,000 \$280.00 \$0.0070 40,000 \$280.00 \$0.0070 40,000 \$280.00 \$0.0070 40,836 \$2,918.14 (\$55.74) -1.87% Total Bill (before Taxes) \$4,453.27 \$4,453.27 \$4,251.98 \$20.129 -4.52% Total Bill (including Sub-total B) \$5,032.20 \$4,804.74 \$4,804.74 \$227.46 -4.52%	RTSR - Line and Transformation Connection	per kW	\$1.9938	100	\$199.38	\$2.1151	100	\$211.51	\$12.13	6.09%
Wholesale Market Service Charge (WMSC) per kWh per kWh \$0.0052 41,616 \$216.40 \$0.0013 \$0.0052 40,836 \$212.35 (\$4.06) -1.87% Rural and Remote Rate Protection (RRRP) monthly per kWh \$0.0013 41,616 \$54.10 \$0.0052 40,836 \$53.09 (\$1.01) -1.87% Standard Supply Service Charge Debt Retirement Charge (DRC) per kWh \$0.0070 40,000 \$280.00 \$0.0070 40,000 \$280.00 \$0.007 40,000 \$280.00 \$0.0070 40,000 \$280.00 \$0.0070 40,000 \$280.00 \$0.0070 40,836 \$2,918.14 (\$55.74) -1.87% Total Bill (before Taxes) \$4,453.27 \$4,453.27 \$4,251.98 \$20.129 -4.52% Total Bill (including Sub-total B) \$5,032.20 \$4,804.74 \$4,804.74 \$227.46 -4.52%	Sub-Total B - Delivery (including Sub-Total A)				\$928.64			\$788.16	(\$140.48)	-15.13%
Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge monthly per kWh \$0.0013 41,616 \$54.10 \$0.0013 40,836 \$53.09 \$(\$1.01) -1.87%	· · · · · · · · · · · · · · · · · · ·	per kWh	\$0.0052	41.616	\$216.40	\$0.0052	40.836			-1.87%
Standard Supply Service Charge monthly per kWh \$0.25 1 \$0.25 1 \$0.25 1 \$0.25 \$0.0070 \$0.007146 \$0.007146 \$0.007146 \$0.007146 \$0.007146 \$0.007146 \$0.007146 \$0.007146 \$0.007146 \$0.007146 \$0.007146 \$0.007146 \$0.007146 \$0.007146 \$0.007146		Professional Control of the Control		,						-1.87%
Debt Retirement Charge (DRC) per kWh per kWh \$0.0070 40,000 \$280.00 \$0.0070 40,000 \$280.00 \$0.0070 40,000 \$280.00 \$0.0070 40,000 \$280.00 \$0.007146 40,836 \$2,918.14 \$55.74 -1.87% Total Bill (including Sub-total B) \$578.93 \$578.93 \$4,804.74 \$4,804.74 \$227.46 -4.52%	, ,		·		•		,		,	
Debt Retirement Charge (DRC) per kWh per kWh \$0.0070 40,000 \$280.00 \$0.0070 \$0.007146 \$0.0070 \$0.007146 \$0.0070 \$0.007146 \$0.0070 \$0.007146 \$0.0070 \$0.007146 \$0.0070 \$0.007146 \$0.0070 \$0.007146 \$0.0070 \$0.007146 \$0.0070 \$0.007146 \$0.007146 <td>Standard Supply Service Charge</td> <td>monthly</td> <td>\$0.25</td> <td>1</td> <td>\$0.25</td> <td>\$0.25</td> <td>1</td> <td>\$0.25</td> <td>\$0.00</td> <td>0.00%</td>	Standard Supply Service Charge	monthly	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Energy per kWh \$0.07146 \$41,616 \$2,973.88 \$0.07146 \$40,836 \$2,918.14 \$(\$55.74) -1.87% Total Bill (before Taxes) \$4,453.27		per kWh	\$0.0070	40,000	\$280.00	\$0.0070	40,000	\$280.00	\$0.00	0.00%
Total Bill (before Taxes) \$4,453.27 \$4,251.98 (\$201.29) -4.52% HST 13% \$578.93 13% \$552.76 (\$26.17) -4.52% Total Bill (including Sub-total B) \$5,032.20 \$4,804.74 (\$227.46) -4.52%	,	•				\$0.07146	40,836			-1.87%
HST					\$4,453.27		,		(\$201.29)	-4.52%
Total Bill (including Sub-total B) \$5,032.20 \$4,804.74 (\$227.46) -4.52%			13%	-	. ,	13%				
			.0,0			1070			. ,	
Total Bill \$5,032.20 \$4,804.74 (\$227.46) -4.52%				+	\$3,002.20		+	Ç.,301.71	(ΨΣΕ1:10)	1.02 70
	Total Bill				\$5,032.20			\$4,804.74	(\$227.46)	-4.52%
Loss Factor (%) Note 1 4.04% 2.09%	Loss Factor (%)	Note 1	4 040/1	•		2,000/	•			

	Consumption	64,000 kWh									
		160									
		Curre	ent Board-App	roved		Proposed		Impa	ct		
	Charge Unit	Rate	Volume	Charge	Rate	Volume	Charge	\$ Change	% Change		
GS 50 to 999 kW Charge description		(\$)		(\$)	(\$)		(\$)				
Monthly Service Charge	monthly	\$230.69	1	\$230.69	\$162.60	1	\$162.60	(\$68.09)	-29.52%		
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				(\$22.70)	1	(\$22.70)	(\$22.70)			
Smart Meter Rate Adder	monthly	\$1.17	1	\$1.17	\$0.00	1	\$0.00	(\$1.17)	-100.00%		
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	\$2.4801	160	\$396.82	(\$45.82)	-10.35%		
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				(\$0.1029)	160	(\$16.46)	(\$16.46)			
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			İ	\$634.21			\$383.35	(\$250.86)	-39.55%		
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)	P -			\$1,344.18			\$1,170,61	(\$173.57)	-12.91%		
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%		
Traini and Tremote Trate Protection (Training)	per kvvii	ψ0.0013	00,000	Ψ00.50	ψ0.0010	00,000	ψ04.54	(ψ1.02)	-1.07 /0		
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)	por RVVII	φο.σ7 110	00,000	\$6,983.45	ψο.στ 1 10	00,000	\$6,712.58	(\$270.87)	-3.88%		
HST		13%		\$907.85	13%		\$872.64	(\$35.21)	-3.88%		
Total Bill (including Sub-total B)		1370		\$7.891.29	1370		\$7.585.22	V: /	-3.88%		
Total Bill (Ilicidding Sub-total B)				\$7,091.29			\$7,505.22	(\$306.07)	-3.00%		
								(2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.			
Total Bill				\$7,891.29			\$7,585.22	(\$306.07)	-3.88%		
Loss Factor (%)	Note 1	4.04%			2.09%						

	Consumption	200,000	kWh						
	·	500	kW						
		Curre	ent Board-App	proved		Proposed		Impa	ct
	Charge Unit	Rate	Volume	Charge	Rate	Volume	Charge	\$ Change	% Change
GS 50 to 999 kW Charge description	Charge Chit	(\$)		(\$)	(\$)		(\$)		
Monthly Service Charge	monthly	\$230.69	1	\$230.69	\$162.60	1	\$162.60	(\$68.09)	-29.52%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				(\$22.70)	1	(\$22.70)	(\$22.70)	
Smart Meter Rate Adder	monthly	\$1.17	1	\$1.17	\$0.00	1	\$0.00	(\$1.17)	-100.00%
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	\$2.4801	500	\$1,240.05	(\$143.20)	-10.35%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				(\$0.1029)	500	(\$51.45)	(\$51.45)	
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	, i	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			\$877.67	(\$602.60)	-40.71%
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)	F -	,		\$3,698.92	, ,		\$3,337.85	(\$361.07)	-9.76%
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%
Traini and Tremote Trate Protection (Training)	per kwiii	ψ0.0010	200,000	Ψ210.00	ψ0.0010	204,100	Ψ200.40	(ψυ.υτ)	-1.07 /0
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)	Portition	ψυ.στ 140	200,000	\$21,321.09	ψυ.στ 140	201,100	\$20,655.97	(\$665.12)	-3.12%
HST		13%		\$2,771.74	13%		\$2,685.28	(\$86.46)	-3.12%
Total Bill (including Sub-total B)		1370		\$2,771.74	1370		\$23,341.25		-3.12%
Total bill (including Sub-total B)				\$24,092.83			ֆ∠૩,341.∠5	(\$751.58)	-3.1∠%
Total Bill (Including OCEB)				004.000.00			000 044 05	(6754 50)	0.4007
Total Bill (including OCEB)				\$24,092.83			\$23,341.25	(\$751.58)	-3.12%
Loss Factor (%)	Note 1	4.04%			2.09%				

	Consumption	1,000,000							
		2,800							
			ent Board-Ap _l			Proposed		Impa	
00 4000 4 4000 1 111 111	Charge Unit	Rate	Volume	Charge	Rate	Volume	Charge	\$ Change	% Change
GS 1000 to 4999 kW Charge description	ű	(\$)		(\$)	(\$)		(\$)		
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%
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	\$3.3153	2,800	\$9,282.84	\$3,735.20	67.33%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$0.4447	2,800	\$1,245.07	\$1,245.07	
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			\$8,295.43	\$3,159.36	61.51%
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			\$22,072.45	\$4,511.94	25.69%
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)			i	\$105,670.34		İ	\$108,662.07	\$2,991.72	2.83%
HST		13%		\$13,737.14	13%		\$14,126.07	\$388.92	2.83%
Total Bill (including Sub-total B)				\$119,407.49			\$122,788.14	\$3,380.65	2.83%
Total Bill				\$119,407.49			\$122,788.14	\$3,380.65	2.83%
Loss Factor (%)	Note 1	4.04%			2.09%				

	Consumption	1,600,000							
	-	4,000	kW						
		Curr	ent Board-App	proved		Proposed		Impa	ct
	Charge Unit	Rate	Volume	Charge	Rate	Volume	Charge	\$ Change	% Change
GS 1000 to 4999 kW Charge description	Charge Onit	(\$)		(\$)	(\$)		(\$)		
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%
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	\$3.3153	4,000	\$13,261.20	\$5,336.00	67.33%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$0.4447	4,000	\$1,778.67	\$1,778.67	
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			\$11,531.40	\$4,483.25	63.61%
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			\$31,212.87	\$6,415.52	25.87%
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)	F	7	, ,	\$165,772.93	71.1.1.10	.,,0	\$169.756.10	\$3,983.17	2.40%
HST		13%		\$21,550.48	13%		\$22,068.29	\$517.81	2.40%
Total Bill (including Sub-total B)		.070	+	\$187.323.42	.070		\$191.824.40	\$4,500.98	2.40%
			+	ψ107,020. 4 2		-	ψ101,02 1.1 0	Ψ ₹,000.00	2.4070
Total Bill				\$187,323.42			\$191,824.40	\$4,500.98	2.40%
Loss Factor (%)	Note 1	4.04%			2.09%				

	Consumption	2,400,000							
	-	5,400	kW						
		Curr	ent Board-App	proved		Proposed		Impa	ct
	Charge Unit	Rate	Volume	Charge	Rate	Volume	Charge	\$ Change	% Change
Large User (> 5000kW) Charge description	· ·	(\$)		(\$)	(\$)		(\$)		
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%
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	\$2.2680	5,400	\$12,247.20	\$494.64	4.21%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$0.0305	5,400	\$164.88	\$164.88	
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			\$6,880.67	(\$3,331.45)	-32.62%
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		,	\$38,966.12	(\$181.36)	-0.46%
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%
(,	P • · · · · · · · · · · · · · · · · · ·	***************************************	_, ,	4 3 , 1 3 3 1	70.00.0	_, ,	40,100111	(+====)	
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		, , , , , , ,	\$243,974.28	(\$200.08)	-0.08%
HST		13%		\$31,742.67	13%		\$31,716.66	(\$26.01)	-0.08%
Total Bill (including Sub-total B)		1070		\$275.917.02	1070		\$275.690.94	(\$226.08)	-0.08%
				Ψ210,011.02			Ψ210,000.04	(ψ220.00)	-0.0070
Total Bill				\$275,917.02			\$275,690.94	(\$226.08)	-0.08%
				φ2/5,91/.02			φ215,090.94	(\$∠∠0.08)	-0.08%
Loss Factor (%)	Note 1	0.60%			0.59%				

	Consumption	3,100,000							
	·	7,500	kW						
		Curr	ent Board-App	proved		Proposed		Impa	ct
	Charge Unit	Rate	Volume	Charge	Rate	Volume	Charge	\$ Change	% Change
Large User (> 5000kW) Charge description	Charge Onit	(\$)		(\$)	(\$)		(\$)		
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%
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	\$2.2680	7,500	\$17,010.00	\$687.00	4.21%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$0.0305	7,500	\$229.00	\$229.00	
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			ĺ	\$13,759.65			\$9,043.17	(\$4,716.48)	-34.28%
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			\$53,606.29	(\$341.36)	-0.63%
Wholesale Market Service Charge (WMSC)	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%
						l .l			/
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			\$318,408.43	(\$365.53)	-0.11%
HST		13%		\$41,440.61	13%		\$41,393.10	(\$47.52)	-0.11%
Total Bill (including Sub-total B)				\$360,214.57			\$359,801.52	(\$413.05)	-0.11%
Total Bill			1	\$360,214.57			\$359,801.52	(\$413.05)	-0.11%
			1	\$000,£11.01		ı	\$000,001.0Z	(\$110.00)	0.1170
Loss Factor (%)	Note 1	0.60%			0.59%				

	Consumption	4,200,000							
	•	10,000							
		Curr	ent Board-App	proved		Proposed		Impa	ct
	Charge Unit	Rate	Volume	Charge	Rate	Volume	Charge	\$ Change	% Change
Large User (> 5000kW) Charge description	Charge Onit	(\$)		(\$)	(\$)		(\$)		
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%
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	\$2.2680	10,000	\$22,680.00	\$916.00	4.21%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$0.0305	10,000	\$305.33	\$305.33	
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			ĺ	\$17,982.90			\$11,617.57	(\$6,365.33)	-35.40%
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			\$71,035.06	(\$531.84)	-0.74%
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			\$429,799.16	(\$564.58)	-0.13%
HST		13%		\$55,947.29	13%		\$55,873.89	(\$73.40)	-0.13%
Total Bill (including Sub-total B)				\$486,311.03			\$485.673.05	(\$637.98)	-0.13%
,				Ţ.00,000			÷ .55,5. 5.56	(\$5500)	3.1070
Total Bill			İ	\$486,311.03		İ	\$485,673.05	(\$637.98)	-0.13%
Loss Factor (%)	Note 1	0.60%			0.59%	•			
LU33 I actor (70)	NOTE I	0.00%			0.59%				

	Consumption										
	·	15,000	kW								
		Curr	ent Board-Ap	proved		Propose	t l	Impa	ct		
	Charge Unit	Rate	Volume	Charge	Rate	Volume	Charge	\$ Change	% Change		
Large User (> 5000kW) Charge description	Charge Offic	(\$)		(\$)	(\$)		(\$)				
Monthly Service Charge	monthly	\$907.62	1	\$907.62	\$907.0	52 1	\$907.62	\$0.00	0.00%		
Smart Meter Rate Adder	monthly	\$1.17	1	\$1.17		1	\$0.00	(\$1.17)	-100.00%		
Stranded Meter Cost Recovery Rate Rider	monthly		1	\$0.00	\$0.7	73	\$0.73	\$0.73			
PRAGD Rate Rider	monthly		1	\$0.00	(\$151.		(\$151.18)	(\$151.18)			
PILs Recovery Rate Rider	monthly		1	\$0.00	\$381.	57	\$381.57	\$381.57			
GEA Plan - Renewable Connection - Funding Rate Adder	monthly		1	\$0.00	\$0.	0 1	\$0.10	\$0.10			
Recovery of Late Payment Penalty Litigation Costs	monthly	\$181.11	1	\$181.11	\$181.	1	\$181.11	\$0.00	0.00%		
Distribution Volumetric Rate	per kW	\$2.1764	15,000	\$32,646.00	\$2.26			\$1,374.00	4.21%		
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$0.030	15,000	\$458.00	\$458.00			
Global Adjustment Sub-Account Disposition for non-RPP Customers	per kW	\$0.3330	15,000	\$4,995.00	(\$0.53)	2) 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)	(\$0.74)	'5) 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	\$0.009	15,000	\$148.50	\$148.50			
Low Voltage Rate Adder	per kW		15,000	\$0.00		15,000		\$0.00			
Volumetric Rate Rider(s)			15,000	\$0.00		15,000		\$0.00			
Volumetric Rate Rider(s)			15,000	\$0.00		15,000	\$0.00	\$0.00			
Sub-Total A - Distribution				\$26,429.40			\$16,766.38	(\$9,663.02)	-36.56%		
RTSR - Network	per kW	\$2.9508	15,000	\$44,262.00	\$3.38	6 15,000	\$50,814.64	\$6,552.64	14.80%		
RTSR - Line and Transformation Connection	per kW	\$2.4076	15,000	\$36,114.00	\$2.554	15,000	\$38,311.59	\$2,197.59	6.09%		
Sub-Total B - Delivery (including Sub-Total A)				\$106,805.40			\$105,892.62	(\$912.78)	-0.85%		
Wholesale Market Service Charge (WMSC)	per kWh	\$0.0052	10,060,000	\$52,312.00	\$0.00	2 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	\$0.00	3 10,059,000	\$13,076.70	(\$1.30)	-0.01%		
Standard Supply Service Charge	monthly	\$0.25	1	\$0.25	\$0.2	25	\$0.25	\$0.00	0.00%		
Debt Retirement Charge (DRC)	per kWh	\$0.0070	10,000,000	\$70,000.00	\$0.00			\$0.00	0.00%		
Energy	per kWh	\$0.07146	10,060,000	\$718,887.60	\$0.0714	6 10,059,000	\$718,816.14	(\$71.46)	-0.01%		
Total Bill (before Taxes)	•		,	\$961,083.25		,,,,,,,,	\$960,092.51	(\$990.74)	-0.10%		
HST		13%		\$124,940.82	1:	3%	\$124,812.03	(\$128.80)	-0.10%		
Total Bill (including Sub-total B)		7070		\$1,086,024.07			\$1,084,904.53	(\$1,119.54)	-0.10%		
Total Bill				\$1,086,024.07			\$1,084,904.53	(\$1,119.54)	-0.10%		
Loss Factor (%)	Note 1	0.60%			0.59	9%					

	Consumption	325	kWh						
			Connections						
		Curr	ent Board-App	roved		Proposed		Impa	ct
		Rate	Volume	Charge	Rate	Volume	Charge	_	
Unmetered Scattered Load Charge description	Charge Unit	(\$)		(\$)	(\$)		(\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$5.48	1	\$ 5.48	\$5.70	1	\$5.70	\$0.22	4.01%
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	
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			\$ 14.68	\$ 1.18	8.75%
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			\$ 18.47	\$ 1.49	8.77%
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		\$ 0.0013	331.79		(\$0.01)	-1.87%
,	r -	,			,			(,,,,,	
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			\$ 48.09	\$0.97	2.06%
HST		13%	1	\$ 6.13	13%		\$ 6.25	\$0.13	2.06%
Total Bill (including Sub-total B)		.0,0		\$ 53.24	.0,0		\$ 54.34	\$1.10	2.07%
Ontario Clean Energy Benefit (OCEB)		-10%	-	(\$5.32)	-10%		(\$5.43)	(\$0.11)	2.07%
Total Bill (including OCEB)		1070		\$ 47.92	1070		\$ 48.91	\$0.99	2.07%
Total Dill (molading OOLD)				Ψ -1 1.32			Ψ 40.31	Ψ0.99	2.07 /0
Loss Factor (%)	Note 1	4.04%			2.09%				

	Consumption	65,000											
			Connections ent Board-Ap		/od	_	Proposed					Impa	ct
	1	Rate	Volume	piov	Charge	ŀ	Rate	Volume		Charge		Шра	- L
Unmetered Scattered Load Charge description	Charge Unit	(\$)	Volume		(\$)		(\$)	Volume		(\$)	;	\$ Change	% Change
Monthly Service Charge	monthly	\$5.48	200	\$	1,096.00	ı	\$5.70	200		\$1,140.00		\$44.00	4.01%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly						\$0.07	1		\$0.07		\$0.07	İ
Smart Meter Rate Adder	monthly		1	\$	-			1		\$0.00		\$0.00	Ī
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		, i	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	\$	- 1	
Volumetric Rate Rider(s)			65,000	\$	-			65,000		\$0.00	\$	-	
Sub-Total A - Distribution				\$	2,688.56	ı			\$	2,874.13	\$	185.57	6.90%
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	ľ		,	\$	3,632.19	\$	247.09	7.30%
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		\$	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	ı			\$	9,505.62		\$143.60	1.53%
HST		13%		\$	1,217.06	·	13%		\$	1,235.73		\$18.67	1.53%
Total Bill (including Sub-total B)				\$	10,579.08	ľ			\$	10,741.35		\$162.27	1.53%
Ontario Clean Energy Benefit (OCEB)		-10%		Ė	(\$1,057.91)	l	-10%		•	(\$1,074.14)		(\$16,23)	1.53%
Total Bill (including OCEB)				\$	9,521.17				\$	9,667.21	E	\$146.04	1.53%
Loss Factor (%)	Note 1	4.04%					2.09%						

	Consumption	97,008	kWh		721	721 Connections					
		216									
		Curr	ent Board-App	roved		Proposed		Impa	ct		
	Charge Unit	Rate	Volume	Charge	Rate	Volume	Charge	\$ Change	% Change		
Sentinel Lighting Charge description	Charge Unit	(\$)		(\$)	(\$)		(\$)	_	_		
Monthly Service Charge	monthly	\$6.53	721	\$4,708.13	\$6.79	721	\$4,895.59	\$187.46	3.98%		
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				\$0.09	1	\$0.09	\$0.09			
Smart Meter Rate Adder	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	\$7.5162	216	\$1,623.50	\$64.13	4.11%		
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$0.0932	216	\$20.12	\$20.12			
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			\$6,266.42	\$45.43	0.73%		
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			\$7,050.86	\$122.44	1.77%		
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%		
,, , , , , , , , , , , , , , , , ,	p =	*******	,	*.*	40.00.0	,	,	(+=:::)			
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		-,	\$15,816.41	(\$32.01)	-0.20%		
HST		13%		\$2,060.30	13%		\$2,056.13	(\$4.16)	-0.20%		
Total Bill (including Sub-total B)		.070		\$17,908.72	.070		\$17.872.54	(\$36.18)	-0.20%		
Ontario Clean Energy Benefit (OCEB)		-10%	-	(\$1,790.87)	-10%		(\$1,787.25)	\$3.62	-0.20%		
Total Bill (including OCEB)		- 10 70		\$16,117.85	- 10 70		\$16,085.29	(\$32.56)	-0.20%		
				φ10,111.00			φ10,000.29	(⊅32.50)	-0.20%		
Loss Factor (%)	Note 1	4.04%			2.09%						

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	Consumption		kWh		2	Connections			
			kW			D			-4
			ent Board-App			Proposed	-	Impa	
Sentinel Lighting Charge description	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$6.53	2	\$13.06	\$6.79	2	\$13.58	\$0.52	3.98%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly	,,,,,		*	\$0.09	1	\$0.09	\$0.09	
Smart Meter Rate Adder	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	\$7.5162	1	\$7.52	\$0.30	4.11%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW	4	•	Ţ <u></u>	\$0.0932	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	(+112100)	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)	P • · · · · · ·	70.0200	1	\$0.00	40.00	1	\$0.00	\$0.00	
Volumetric Rate Rider(s)			1	\$0.00		1	\$0.00	\$0.00	
Sub-Total A - Distribution				\$20.17			\$20.39	\$0.22	1.07%
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	,		\$24.02	\$0.57	2.44%
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%
Training tra	por kvvii	ψ0.0010	20.01	Ψ0.00	ψο.σσ1σ	20.02	Ψ0.00	(ψ0.00)	1.07 70
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)	P • · · · · · · · · · · · · · · · · · ·	70.0.0.0		\$26.00	***************************************		\$26.53	\$0.53	2.05%
HST		13%		\$3.38	13%		\$3.45	\$0.07	2.05%
Total Bill (including Sub-total B)		1070		\$29.38	1370	-	\$29.98	\$0.60	2.04%
Ontario Clean Energy Benefit (OCEB)		-10%		(\$2.94)	-10%		(\$3.00)	(\$0.06)	2.04%
Total Bill (including OCEB)		-1076		\$26.44	-1076		\$26.98	\$0.54	2.04%
Total Bill (Illicidulity OCEB)				\$20.44			φ20.98	\$0.54	2.04%
Loss Factor (%)	Note 1	4.04%			2.09%				

	Consumption	850,000	kWh		15.000	Connections			
		2,400			.,				
		Curr	ent Board-App	roved		Proposed		Impa	ct
	Chausa Unit	Rate	Volume	Charge	Rate	Volume	Charge	\$ Change	% Change
Street Lighting Charge description	Charge Unit	(\$)		(\$)	(\$)		(\$)	_	-
Monthly Service Charge	monthly	\$0.23	15000	\$3,450.00	\$0.38	15000	\$5,700.00	\$2,250.00	65.22%
Foregone Distribution Revenue Rate Rider - Service Charge	monthly				\$0.05	1	\$0.05	\$0.05	1
Smart Meter Rate Adder	monthly		1	\$0.00		1	\$0.00	\$0.00	Ī
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	\$9.2151	2,400	\$22,116.24	\$8,780.64	65.84%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$1.2125	2,400	\$2,910.08	\$2,910.08	
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			\$22,909.71	\$6,694.58	41.29%
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	,	,	\$33,396,76	\$7,724.19	30.09%
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%
read and remote read rotestion (rate)	porkiviii	ψ0.0010	001,010.00	Ψ1,110.01	ψ0.0010	001,100.00	Ψ1,120.00	(ψ21.00)	1.07 70
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%
Lindy	por KVVII	ψο.στ τ το	001,010	φου, το τ.ο τ	Ψ0.07 1 10	001,100.00	Ψ02,010.10	(ψ1,101.10)	1.07 70
Total Bill (before Taxes)				\$100,565.97			\$106,997.97	\$6,432.00	6.40%
HST		13%		\$13,073.58	13%		\$13,909.74	\$836.16	6.40%
Total Bill (including Sub-total B)		1070		\$113,639.54	1070		\$120,907.70	\$7,268.16	6.40%
Total Dill (molading Sub-total D)				ψ113,039.34			ψ120,301.10	φ1,200.10	0.4070
Total Bill				\$113,639.54			\$120,907.70	\$7,268.16	6.40%
				φ113,039.5 4			φ120,907.70	\$1,208.16	0.40%
Loss Factor (%)	Note 1	4.04%	•		2.09%				

	Consumption	56.67			1	Connections			
		0.16							
		Curr	ent Board-App	proved		Proposed		Impa	ct
	Charge Unit	Rate	Volume	Charge	Rate	Volume	Charge	\$ Change	% Change
Street Lighting Charge description	· ·	(\$)		(\$)	(\$)		(\$)		
Monthly Service Charge	monthly	\$0.23	1	\$0.23	\$0.38	1	\$0.38	\$0.15	65.22%
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	ſ
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	\$9.2151	0.16	\$1.47	\$0.59	65.84%
Foregone Distribution Revenue Rate Rider - Volumetric Charge	per kW				\$1.2125	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	, i	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			\$1.70	\$0.61	55.75%
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)	F -	,		\$1.72	,		\$2.40	\$0.68	39.32%
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	\$0.0002	58.96	\$0.08	\$0.0013	57.85	\$0.08	(\$0.00)	-1.87%
real and remote reals rotestion (real)	per kiviii	ψ0.0010	00.00	Ψ0.00	ψ0.0010	07.00	Ψ0.00	(ψ0.00)	1.07 70
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)	F 31	\$0.07.10	55.50	\$6.96	\$3.510	550	\$7.56	\$0.59	8.48%
HST		13%		\$0.91	13%		\$0.98	\$0.08	8.48%
Total Bill (including Sub-total B)		1370		\$7.87	1370		\$8.54	\$0.67	8.51%
Total bill (illorading Sub-total b)				φ1.01			φο.υ4	φυ.07	0.5176
Total Bill				\$7.87		<u> </u>	\$8.54	\$0.67	8.51%
Total Bill			I	Ψ1.01			ψ0.04	ψ0.07	3.3170
Loss Factor (%)	Note 1	4.04%			2.09%				

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Appendix C

Summary of the Significant Items Adjusted as a Result of the Settlement Agreement and the Board's Decision

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

C Of C::		to d	
Summary Of Significa	_		
	Original As per		Difference (C=
	Application	Submission	B-A)
	(A)	(B)	,
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
Rate Base								
Gross Fixed Assets (average)	\$178,018,480		(\$373,670)	9	177,644,810		(\$600,654)	\$177,044,156
Accumulated Depreciation (average)	(\$63,313,009)	(5)	\$689,182		(\$62,623,827)		\$78,800	(\$62,545,027)
Allowance for Working Capital:	(, , , , ,	` '			(, , , , ,			(, , , , , ,
Controllable Expenses	\$15,611,241		(\$1,285,241)	9	14,326,000		\$ -	\$14,326,000
Cost of Power	\$143,312,358		\$10,212,247	9	, . ,		\$ -	\$153,524,605
Working Capital Rate (%)	15.00%				15.00%			15.00%
Utility 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		(\$618,659)	\$25,765,312
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)	\$156,011		\$2,207,000		\$0	\$2,207,000
Operating Expenses:								
OM+A Expenses	\$15.611.241		(\$1,285,241)	9	14.326.000		\$0	\$14.326.000
Depreciation/Amortization	\$6,831,714		(\$2,172,147)	9			(\$40,043)	\$4,619,524
Property taxes	\$ -		(4=, =,)	9			\$ -	\$0
Other expenses	\$ -			1	0		(\$381,500)	(\$381,500)
Taxes/PILs								
Taxable Income:								
l axable ilicome.	(\$3,255,915)	(3)			(\$4,586,542)			(\$4,626,585)
Adjustments required to arrive at taxable income	(\$3,233,913)	(3)			(\$4,560,542)			(\$4,020,363)
Utility Income Taxes and Rates:								
Income taxes (not grossed up)	\$538,936				\$66,273			\$11.145
Income taxes (grossed up)	\$730,761				\$73,246			\$15,112
Federal tax (%)	15.00%				5.44%			15.00%
Provincial tax (%)	11.25%				4.08%			11.25%
Income Tax Credits	11.2070				1.0070			(\$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%
Prefered Shares Capitalization Ratio (%)	0.0%				0.0%			0.0%
	100.0%			_	100.0%			100.0%
Cost of Capital	E 000/				E 000/			E 000/
Long-term debt Cost Rate (%)	5.26%				5.26%			5.26% 2.08%
Short-term debt Cost Rate (%) Common Equity Cost Rate (%)	2.46% 9.58%				2.08% 9.42%			9.23%
Prefered Shares Cost Rate (%)	0.00%				9.42%			9.23% 0.00%
i idicieu dilaies dust Nate (70)	0.00%				0.00%			0.00%

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Appendix D Revenue Requirement Work Form

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Application Contact Information

Name:	Cristina Birceanu
Title:	Manager of Regulatory Affairs
	manager of Regulatory Analis
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Ontario Energy Board

REVENUE REQUIREMENT

WORK FORM

Version 2.20

Guelph Hydro Electric Systems Inc. **Table of Contents**

1. Info 7. Cost of Capital

2. Table of Contents 8. Rev. Def. Suff.

3. Data_Input_Sheet 9. Rev_Reqt

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

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

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Guelph Hydro Electric Systems Inc. Data Input (1)

		Initial Application		Adjustments	_	Settlement Agreement	(6)	Adjustments	Per Board Decision
1	Rate Base								
	Gross Fixed Assets (average)	\$178,018,480		(\$373,670)		\$ 177,644,810		(\$600,654)	\$177,044,156
	Accumulated Depreciation (average)	(\$63,313,009)	(5)	\$689,182		(\$62,623,827)		\$78,800	(\$62,545,027)
	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%
2	Utility Income Operating Revenues: Distribution Revenue at Current Rates	£24.709.000		* FF 056		¢24.762.056		60	\$24.762.0FG
		\$24,708,000		\$55,956		\$24,763,956		\$0	\$24,763,956
	Distribution Revenue at Proposed Rates Other Revenue:	\$30,652,117		(\$4,268,146)		\$26,383,971		(\$618,659)	\$25,765,312
	Specific Service Charges	\$416,655		\$156,011		\$572,666		\$0	\$572,666
	Late Payment Charges	\$127,572		\$150,011		\$127,572		\$0 \$0	\$372,000 \$127,572
	Other Distribution Revenue	\$390,358		\$0 \$0		\$390,358		\$0 \$0	\$390,358
	Other Income and Deductions	\$1,116,404		\$0 \$0		\$1,116,404		\$0 \$0	\$1,116,404
	Carlot moome and Boddollone	Ψ1,110,404		ΨΟ		ψ1,110,404		ΨΟ	Ψ1,110,404
	Total Revenue Offsets	\$2,050,989	(7)	\$156,011		\$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		(\$40,043)	\$4,619,524
	Property taxes	\$ -				\$ -		\$ -	\$0
	Other expenses	\$ -				0		(\$381,500)	(\$381,500)

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3	Taxes/PILs Taxable Income:						
	raxable income.	(\$3,255,915)	(3)		(\$4,586,542)		(\$4,626,5
	Adjustments required to arrive at taxable income	(ψυ,Σου,υ ιο)	(0)	7	(ψπ,000,012)		(ψ1,020,0
	Utility Income Taxes and Rates:						
	Income taxes (not grossed up)	\$538,936			\$66,273		\$11,1
	Income taxes (grossed up)	\$730,761			\$73,246		\$15, ²
	Federal tax (%)	15.00%			5.44%		15.0
	Provincial tax (%)	11.25%			4.08%		11.2
	Income Tax Credits						(\$128,
4	Capitalization/Cost of Capital Capital Structure: Long-term debt Capitalization Ratio (%) Short-term debt Capitalization Ratio (%) Common Equity Capitalization Ratio (%) Prefered Shares Capitalization Ratio (%)	56.0% 4.0% 40.0% 0.0% 100.0%	(2)		56.0% 4.0% 40.0% 0.0% 100.0%	(2)	56 4 40 0 100
	Cost of Capital						
	Long-term debt Cost Rate (%)	5.26%			5.26%		5.
	Short-term debt Cost Rate (%)	2.46%			2.08%		2.
	Common Equity Cost Rate (%)	9.58%			9.42%		9
	Prefered Shares Cost Rate (%)	0.00%			0.00%		0

Notes:

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

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Guelph Hydro Electric Systems Inc. Rate Base and Working Capital

	Rate Base						
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	(\$600,654)	\$177,044,156
2	Accumulated Depreciation (average)	(3)	(\$63,313,009)	\$689,182	(\$62,623,827)	\$78,800	(\$62,545,027)
3	Net Fixed Assets (average)	(3)	\$114,705,471	\$315,512	\$115,020,983	(\$521,855)	\$114,499,128
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	(\$521,855)	\$139,676,719

Allowance for Working Capital - Derivation

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

Notes (2) (3)

(1)

9 10

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

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Version 2.20

Guelph Hydro Electric Systems Inc. **Utility Income**

Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Operating Revenues: Distribution Revenue (at Proposed Rates)	\$30,652,117	(\$4,268,146)	\$26,383,971	(\$618,659)	\$25,765,312
2	Other Revenue	(1) \$2,050,989	\$156,011	\$2,207,000	<u> </u>	\$2,207,000
3	Total Operating Revenues	\$32,703,106	(\$4,112,135)	\$28,590,971	(\$618,659)	\$27,972,312
	Operating Expenses:					
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	(\$40,043)	\$4,619,524
6	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	<u> </u>	\$ -	\$ -	(\$381,500)	(\$381,500)
9	Subtotal (lines 4 to 8)	\$22,442,955	(\$3,457,388)	\$18,985,567	(\$421,543)	\$18,564,024

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10	Deemed Interest Expense	\$4,220,383	\$29,092	\$4,249,475	(\$15,818)	\$4,233,657
11	Total Expenses (lines 9 to 10)	\$26,663,338	(\$3,428,296)	\$23,235,042	(\$437,361)	\$22,797,681
12	Utility income before income taxes	\$6,039,768	(\$683,839)	\$5,355,929	(\$181,298)	\$5,174,631
13	Income taxes (grossed-up)	\$730,761	(\$657,516)	\$73,246	(\$58,133)	\$15,112
14	Utility net income	\$5,309,007	(\$26,323)	\$5,282,683	(\$123,165)	\$5,159,519
Notes	Other Revenues / Revenue	Offsets				
(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$416,655 \$127,572 \$390,358 \$1,116,404	\$156,011 \$ - \$ - \$ -	\$572,666 \$127,572 \$390,358 \$1,116,404	\$ - \$ - \$ - \$ - \$ -	\$572,666 \$127,572 \$390,358 \$1,116,404
	Total Revenue Offsets	\$2,050,989	\$156,011	\$2,207,000	\$ -	\$2,207,000

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Guelph Hydro Electric Systems Inc. **Taxes/PILs**

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	\$5,309,007	\$5,282,682	\$5,159,519
2	Adjustments required to arrive at taxable utility income	(\$3,255,915)	(\$4,586,542)	(\$4,626,585)
3	Taxable income	\$2,053,091	\$696,140	\$532,934

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Calculation of Utility income Taxes

4	Income taxes	\$538,936	\$66,273	\$11,145
6	Total taxes	\$538,936	\$66,273	\$11,145
7	Gross-up of Income Taxes	\$191,825	\$6,973	\$3,967
8	Grossed-up Income Taxes	\$730,761	\$73,246	\$15,112
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$730,761	\$73,246	\$15,112
10	Other tax Credits	\$ -	\$ -	(\$128,750)
	Tax Rates			
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	15.00% 11.25% 26.25%	5.44% 4.08% 9.52%	15.00% 11.25% 26.25%

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Guelph Hydro Electric Systems Inc. Capitalization/Cost of Capital

Line No.	Particulars	Capi	italization Ratio	Cost Rate	Return
			Initial Application		
		(%)	(\$)	(%)	(\$)
	Debt	,	.,	、 /	(17
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 2 3	Long-term Debt Short-term Debt Total Debt	56.00% 4.00% 60.00%	\$78,511,201 \$5,607,943 \$84,119,144	5.26% 2.08% 5.05%	\$4,132,830 \$116,645 \$4,249,475
4 5 6 7	Equity Common Equity Preferred Shares Total Equity Total	40.00% 0.00% 40.00%	\$56,079,429 \$- \$56,079,429 \$140,198,573	9.42% 0.00% 9.42% 6.80%	\$5,282,682 \$- \$5,282,682 \$9,532,157
			Per Board Decision		
8 9 10	Debt Long-term Debt Short-term Debt Total Debt	56.00% 4.00% 60.00%	(\$) \$78,218,963 \$5,587,069 \$83,806,031	(%) 5.26% 2.08% 5.05%	(\$) \$4,117,446 \$116,211 \$4,233,657
11 12 13	Equity Common Equity Preferred Shares Total Equity Total	40.00% 0.00% 40.00%	\$55,870,688 \$ - \$55,870,688 \$139,676,719	9.23% 0.00% 9.23% 6.72%	\$5,159,519 \$ - \$5,159,519 \$9,393,176
Notes (1)			ed or been approved for another		\$9,393,170

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Per Board Decision



Guelph Hydro Electric Systems Inc. Revenue Deficiency/Sufficiency

Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
	Dougnus Deficiency from Delay		¢5 044 447		©4.000.044		#4 004 25C

Settlement Agreement

Initial Application

No.		Approved Rates	Rates	Approved Rates	Rates	Approved Rates	Rates
1	Revenue Deficiency from Below		\$5,944,117		\$1,620,014		\$1,001,356
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 Offsets - net	\$2,050,989	\$2,050,989	\$2,207,000	\$2,207,000	\$2,207,000	\$2,207,000
4	Total Revenue	\$26,758,989	\$32,703,106	\$26,970,956	\$28,590,971	\$26,970,956	\$27,972,312
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	\$4,233,657	\$4,233,657
	Total Cost and Expenses	\$26,663,338	\$26,663,338	\$23,235,042	\$23,235,042	\$22,797,681	\$22,797,681
7	Utility Income Before Income Taxes	\$95,651	\$6,039,768	\$3,735,914	\$5,355,929	\$4,173,274	\$5,174,631
8	Tax Adjustments to Accounting Income per 2009 PILs	(\$3,255,915)	(\$3,255,915)	(\$4,586,542)	(\$4,586,542)	(\$4,626,585)	(\$4,626,585)
9	Taxable Income	(\$3,160,265)	\$2,783,852	(\$850,628)	\$769,387	(\$453,310)	\$548,046

10 11	Income Tax Rate	26.25% (\$829,569)	26.25% \$730,761	9.52% (\$80,980)	9.52% \$73,246	26.25% (\$118,994)	26.25% \$143,862
12 13	Income Tax on Taxable Income Income Tax Credits Utility Net Income	\$ - \$925,220	\$ - \$5,309,007	\$ - \$3,816,894	\$ - \$5,282,683	(\$128,750) \$4,421,018	(\$128,750) \$5,159,519
14	Utility Rate Base	\$138,544,011	\$138,544,011	\$140,198,573	\$140,198,573	\$139,676,719	\$139,676,719
	Deemed Equity Portion of Rate Base	\$55,417,604	\$55,417,604	\$56,079,429	\$56,079,429	\$55,870,688	\$55,870,688
15	Income/(Equity Portion of Rate Base)	1.67%	9.58%	6.81%	9.42%	7.91%	9.23%
16	Target Return - Equity on Rate Base	9.58%	9.58%	9.42%	9.42%	9.23%	9.23%
17	Deficiency/Sufficiency in Return on Equity	-7.91%	0.00%	-2.61%	0.00%	-1.32%	0.00%
18 19	Indicated Rate of Return Requested Rate of Return on Rate Base	3.71% 6.88%	6.88% 6.88%	5.75% 6.80%	6.80% 6.80%	6.20% 6.72%	6.72% 6.72%
20	Deficiency/Sufficiency in Rate of Return	-3.16%	0.00%	-1.05%	0.00%	-0.53%	0.00%
21 22 23	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$5,309,007 \$4,383,786 \$5,944,117 (1)	\$5,309,007 \$ -	\$5,282,682 \$1,465,789 \$1,620,014 (1	\$5,282,682 \$1	\$5,159,519 \$738,500 \$1,001,356 (1)	\$5,159,519 (\$0)

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

EB-2011-0123 Guelph Hydro Electric Systems Inc. Draft Rate Order Updated: March 12, 2012 Appendix D Page 15 of 15



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		\$4,619,524
3	Property Taxes	\$ -		\$ -		\$ -
5	Income Taxes (Grossed up)	\$730,761		\$73,246		\$15,112
6	Other Expenses	\$ -		\$ -		(\$381,500)
7	Return					
	Deemed Interest Expense	\$4,220,383		\$4,249,475		\$4,233,657
	Return on Deemed Equity	\$5,309,007	_	\$5,282,682		\$5,159,519
8	Service Revenue Requirement (before Revenues)	\$32,703,106		\$28,590,970		\$27,972,312
9 10	Revenue Offsets Base Revenue Requirement	\$2,050,989	_	\$2,207,000		\$2,207,000
10	base Revenue Requirement	\$30,652,117	_	\$26,383,970		\$25,765,312
11	Distribution revenue	\$30,652,117		\$26,383,971		\$25,765,312
12	Other revenue	\$2,050,989		\$2,207,000		\$2,207,000
13	Total revenue	\$32,703,106	_	\$28,590,971		\$27,972,312
14	Difference (Total Revenue Less Distribution Revenue					
	Requirement before Revenues)	<u> </u>	(1)	\$1	(1)	(\$0) (1)
Notes (1)	Line 11 - Line 8					

EB-2011-0123 Guelph Hydro Electric Systems Inc. Draft Rate Order Updated: March 12, 2012 Appendix E Page 1 of 2

Appendix E Updated Deferral and Variance Account Rate Riders

EB-2011-0123 Guelph Hydro Electric Systems Inc. Draft Rate Order Updated: March 12, 2012 Appendix E Page 2 of 2

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

EB-2011-0123 Guelph Hydro Electric Systems Inc. Draft Rate Order Updated: March 12, 2012 Appendix F Page 1 of 2

Appendix F Smart Meter Rate Riders by Customer Class

EB-2011-0123 Guelph Hydro Electric Systems Inc. Draft Rate Order Updated: March 12, 2012 Appendix F Page 2 of 2

GUELPH HYDRO - 2012 COS - EB-2011-0123

	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 Allocated per Clas	S	сwмс	100.00% \$775,648.14	74.03% \$574,200.17	
Amortization and interest Expense	\$70,515.16	\$355,587.68	\$643,071.22		\$1,069,174.06 Allocated per Clas		сwмс	100.00% \$1,069,174.06	74.03% \$791,492.82	
Operating Expenses (Note 1)	\$0.00	\$84,834.00	\$527,410.00			Number of Smart Meters Installed for each Class s		49,033 \$612,244.00	46,027 \$574,709.98	
Grossed-up Taxes/PILs	-\$73,393.00	-\$181,030.55	\$10,278.25			Revenue Requirement allocated to each Class before PILs s		\$2,457,066.20 -\$244,145.30	\$1,940,402.97 -\$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
	Revenue (Generated from Sm	art Meter Funding A	dder	kW customer class \$2,608,669.33	ses	idential and GS < 50	100.00%	78.97%	
						Residual SMFA re	lirectly attributable to venues (from other n		91.42%	7.39%
						attributed evenly			0.60%	0.60%
	Revenues Gene	erated from SMFA			\$2,608,669.33	Total			92.02% \$ 2,400,436.56	7.98% \$208,232.77
		Net Deferro	ed Revenue Requirer		Allocated per Clas Number of Meter	s ed Customers	(2012)	-\$395,748.43	-\$652,840.88 47,848	3,788
				sma	rt Meter Dispositio	n Kate Rider			-\$1.14	\$5.66

EB-2011-0123 Guelph Hydro Electric Systems Inc. Draft Rate Order Filed: March 12, 2012 Appendix G Page 1 of 2

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

WCA Rate Base 15.0% \$ - 15.0% \$ 9,788 15.0% \$ 13,050 \$ 13,050 \$ 13,050 \$ 15.0% \$ 13,050 \$ 517,550 \$ 15.0% \$ 13,050 \$ 517,550 \$ 15.0% \$ 13,050 \$ 517,550 \$ 15.0% \$ 13,050 \$ 517,550 \$ 15.0% \$ 13,050 \$ 517,550 \$ 15.0% \$ 13,050 \$ 517,550 \$ 15.0% \$ 13,050 \$ 517,550 \$ 15.0% \$ 13,050 \$ 517,550 \$ 15.0% \$ 13,050 \$ 517,550 \$ 15.0% \$ 13,050 \$ 517,550 \$ 15.0% \$ 13,050 \$ 517,550 \$ 15.0% \$ 13,050 \$ 517,550 \$ 15.0% \$ 13,050 \$ 517,550 \$ 15.0% \$ 13,050 \$ 517,550 \$ 15.0% \$ 10,322 4% \$ 20,702	2015
NCA	\$ 532,50
Rate Base \$ - \$ 9,788 \$ 258,050 \$ \$517,550 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	87,000
Rate Base \$ - \$ 9,788 \$ 258,050 \$ \$517,550 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5.0% \$ 13,05
Deemed LT Debt	\$ 545,55
Deemed Equity 40% \$ - 56% \$ 5,481 56% \$ 144,508 56% \$ 289,828 56	4% \$ 21,82
Nemend Equity	56% \$305,50
Tinterest	40% \$218,22
Second S	2.08% \$ 4
M&A	5.26% \$ 16,08
Sevenue Requirement S	9.42% \$ 20,55 \$ 37,09
Amortization \$ - \$ 10,000 \$ 21,000 Prossed-up PILs \$ - \$ 131 -\$ 95 \$ 6,966 Revenue Requirement \$ - \$ 66,047 \$ 114,450 Provincial Rate Protection \$ - \$ 65,250 Provincial Rate Protection \$ - \$ 749 Provincial Rate Protect	\$ 87,00
Strossed-up PILs \$ - \$ 131 -\$ 95 \$ 6,966 Stevenue Requirement \$ - \$ 66,047 \$ 114,450 \$ 136,222 Stricet Benefit \$ 2011 \$ 2012 \$ 2013 \$ 2014 Stricet Benefit \$ 2011 \$ 2012 \$ 2013 \$ 2014 Stricet Benefit \$ - \$ 65,250 \$ 2011 + 2012 \$ 87,000 \$ 87,000 Stricet Benefit \$ 0 n capital \$ - \$ 797 \$ 27,450 \$ 49,222 Stricet Benefit on capital \$ - \$ 48 \$ 27,450 \$ 49,222 Stricet Benefit on capital \$ - \$ 48 \$ 1,647 \$ 2,953 Stricet Benefit on capital \$ - \$ 65,298 \$ 88,647 \$ 89,953 Stotal GEA Recovery \$ - \$ 65,298 \$ 88,647 \$ 89,953 Stotal # of Customers (excl connections) \$ 52,253 \$ 52,253 \$ 52,253 \$ 52,253 \$ 52,253 \$ 52,253 \$ \$ 22,53 \$ 22,53 \$ \$ 22,53 \$ \$ 22,53 \$ \$ 22,53 \$ 22,53 \$ \$ 22,53 \$ 22,53 \$ 22,53 \$ 22,53 \$ 22,53 \$ 22,53 \$ 22,53 \$ 22,53 \$	\$ 23,0
2011 2012 2013 2014 2018 2018 2014 2018	\$ 23,0 \$ 13,8
M&A apital \$ - \$65,250 \$2011 + 2012 \$87,000 \$87,000 apital \$ - \$797 \$27,450 \$49,222 \$6.00% \$6.00% \$6.00% \$6.00% \$6.00% \$6.00% \$1,647 \$2,953 \$0.01 GEA Recovery \$ - \$65,298 \$65,298 \$88,647 \$89,953 \$0.01 # of Customers (excl connections) \$52,253 \$52	\$160,9
Sapital Sapi	2015
birect Benefit % on capital \$ 0.00%	\$ 87,0
Sirect Benefit on capital Sirect Benefit On Sirect Benefit on	\$ 73,9
sotal GEA Recovery \$ - \$ 65,298 \$ 88,647 \$ 89,953	6.0
GEA Rate Adder \$ - \$ 0.10 \$ 0.14 \$ 0.14 rovincial Rate Protection \$ - \$ 749 \$ 25,803 \$ 46,269 Ionthly Adder Amount Paid by IESO \$ - \$ 62 \$ 62.41 \$ 2,150 \$ 3,856 or example, based on the provisionally approved the thodology and allocation (i.e., dollar amounts) roposed by Hydro One as part of its 2010 and 011 distribution rates application, those dollar mounts represent 6% for REI investments and 7% for Expansion investments. (pg 15)	\$ 4,4 \$ 91,4
Introvincial Rate Protection \$ - \$ 749 \$ 25,803 \$ 46,269 Intervincial Rate Protection \$ - \$ 62 \$ 62.41 \$ 2,150 \$ 3,856 For example, based on the provisionally approved nethodology and allocation (i.e., dollar amounts) roposed by Hydro One as part of its 2010 and 011 distribution rates application, those dollar mounts represent 6% for REI investments and 7% for Expansion investments. (pg 15)	52,2
Inonthly Adder Amount Paid by IESO \$ - \$ 62 \$ 62.41 \$ 2,150 \$ 3,856 or example, based on the provisionally approved nethodology and allocation (i.e., dollar amounts) roposed by Hydro One as part of its 2010 and 011 distribution rates application, those dollar mounts represent 6% for REI investments and 7% for Expansion investments. (pg 15)	\$ 0.
or example, based on the provisionally approved nethodology and allocation (i.e., dollar amounts) roposed by Hydro One as part of its 2010 and 011 distribution rates application, those dollar mounts represent 6% for REI investments and 7% for Expansion investments. (pg 15)	\$ 69,5
nethodology and allocation (i.e., dollar amounts) roposed by Hydro One as part of its 2010 and 011 distribution rates application, those dollar mounts represent 6% for REI investments and 7% for Expansion investments. (pg 15)	\$ 5,7
2012 2013 2014 2015	
2012 2013 2014 2015	
Proposed GEA Funding Rate Adder- Renewable Generation \$ 0.10 \$ 0.14 \$ 0.14 \$ 0.15	

EB-2011-0123 Guelph Hydro Electric Systems Inc. Draft Rate Order Updated: March 12, 2012 Appendix H Page 1 of 18

Appendix H Updated RTSR model

EB-2011-0123 Guelph Hydro Electric Systems Inc. Draft Rate Order Updated: March 12, 2012 Appendix H Page 2 of 18





RTSR WORK FORM FOR ELECTRICITY DISTRIBUTORS

Choose Your Utility:

Grimsby Power Inc.

Guelph Hydro Electric Systems Inc.

Application Type: CoS

OEB Application #: EB-2011-01

LDC Licence #: ED-2002-0565

Last COS OEB Application #: EB-20

: EB-2007-0742

Last COS Re-Basing Year: 2008

2008

Application Contact Information

Name: Cristina Birceanu

Title: Manager of Regulatory Affairs

Phone Number: 519-837-4735

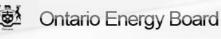
Email Address: cbirceanu@guelphhydro.com

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EB-2011-0123 Guelph Hydro Electric Systems Inc. Draft Rate Order Updated: March 12, 2012 Appendix H Page 3 of 18





RTSR WORK FORM FOR ELECTRICITY DISTRIBUTORS

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

1. Info 7. Current Wholesale

2. Table of Contents 8. Forecast Wholesale

3. Rate Classes 9. Adj Network to Current WS

4. RRR Data 10. Adj Conn. to Current WS

5. UTRs and Sub-Transmission 11. Adj Network to Forecast WS

6. Historical Wholesale 12. Adj Conn. to Forecast WS

EB-2011-0123 **Guelph Hydro Electric Systems Inc.** Draft Rate Order Updated: March 12, 2012 Appendix H Page 4 of 18

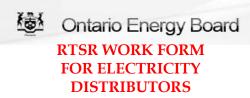


- Guelph Hydro Electric Systems Inc. EB-2011-0123 CoS
- Select the appropriate rate classes that appear on your most recent Board-Approved Tariff of Rates and Charges.
 Enter the RTS Network and Connection Rate as it appears on the Tariff of Rates and Charges

Rate Class	Unit	RTSR	R - 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		

EB-2011-0123 Guelph Hydro Electric Systems Inc. Draft Rate Order Updated: March 12, 2012 Appendix H Page 5 of 18





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		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

EB-2011-0123 Guelph Hydro Electric Systems Inc. Draft Rate Order Updated: March 12, 2012 Appendix H Page 6 of 18





Ontario Energy Board

RTSR WORK FORM FOR ELECTRICITY **DISTRIBUTORS**

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

Uniform Transmission Rates	Unit		ective ry 1, 2010		ective ry 1, 2011		fective ry 1, 2012
Rate Description		I	Rate	I	Rate	F	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			ective ry 1, 2011		fective ry 1, 2012
Rate Description		I	Rate	1	Rate	I	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	e Rate kW	\$	2.14	\$	2.14	\$	2.14

EB-2011-0123 Guelph Hydro Electric Systems Inc. Draft Rate Order Updated: March 12, 2012 Appendix H Page 7 of 18

Hydro One Sub-Transmission Rate Rider 6A	Unit		fective ary 1, 2010		ffective ary 1, 2011		ffective ary 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	\$	0.0050	\$	0.0050	\$	0.0050





Ontario Energy Board RTSR WORK FORM FOR ELECTRICITY

DISTRIBUTORS

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

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 (Connectio	on		Transform	nnection	Т	otal 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	9	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	9	223,861	\$1.71	\$ 382,802	\$	546,221
April	213,900	\$2.97	\$ 635,283	216,650	\$0.73	\$ 158,155	5	216,650	\$1.71	\$ 370,472	\$	528,626
May	254,602	\$2.97	\$ 756,168	259,703	\$0.73	\$ 189,583	3	259,703	\$1.71	\$ 444,092	\$	633,675
June	257,047	\$2.97	\$ 763,430	279,400	\$0.73	\$ 203,962	2	279,400	\$1.71	\$ 477,774	\$	681,736
July	276,419	\$2.97	\$ 820,964	283,800	\$0.73	\$ 207,174	1	283,800	\$1.71	\$ 485,298	\$	692,472
August	281,194	\$2.97	\$ 835,146	281,471	\$0.73	\$ 205,474	1	281,471	\$1.71	\$ 481,315	\$	686,789
September	278,473	\$2.97	\$ 827,065	279,775	\$0.73	\$ 204,236	6	279,775	\$1.71	\$ 478,415	\$	682,651
October	216,285	\$2.97	\$ 642,366	222,857	\$0.73	\$ 162,686	3	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	9	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	<u> </u>	3,019,376	\$ 1.71	\$ 5,163,133	\$	7,367,277

HYDRO ONE		Network					Line Connection					ion	Total Line		
Month	Units Billed	Rate		Amount	Units Billed	Rate	A	Amount	Units Billed	Rate	An	nount	A	mount	
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	\$ 2.5	4 \$	118,871	48,020	\$ 2.10	\$	100,754		\$ -	\$	-	\$	100,754	
TOTAL		Network			Line (Connecti	on		Transform	ation Co	onnect	ion	То	tal Line	
Month	Units Billed	Rate		Amount	Units Billed	Rate	A	Amount	Units Billed	Rate	An	nount	A	mount	
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	\$ 2.9	6 \$	8,856,076	3,067,396	\$ 0.75	\$	2,304,899	3,019,376	\$ 1.71	\$ 5	5,163,133	\$	7,468,032	



Ontario Energy Board
RTSR WORK FORM FOR
ELECTRICITY DISTRIBUTORS

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	Line Connection					Transformation Connection					
Month	Units Billed		Rate	Amount		Units Billed		Rate		Amount	Units Billed	Rate	4	Amount	1	Amount	
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	

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IYDRO ONE		N	letwork		Line	Co	onnectio	n		Transforn	nati	on Co	nne	ection	T	otal Line
Month	Units Billed		Rate	Amount	Units Billed		Rate		Amount	Units Billed	I	Rate		Amount	1	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
OTAL		N	letwork		Line	Co	onnectio	n		Transform	nati	on Co	nne	ection	To	otal Line
Month	Units Billed		Rate	Amount	Units Billed		Rate		Amount	Units Billed	I	Rate	-	Amount	1	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	<u> </u>	7.759.135





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

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	Connectio	n	Transfo	Transformation Connection					
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Bille	d Rate	Amount		Amount		
January	232,406	\$ 3.5700	\$ 829,689	245,053	\$ 0.8000	\$ 196,0	42 245,0	53 \$ 1.8600	\$ 455,799	\$	651,841		
February	237,388	\$ 3.5700	\$ 847,475	243,520	\$ 0.8000	\$ 194,8	16 243,5	20 \$ 1.8600	\$ 452,947	\$	647,763		
March	218,762	\$ 3.5700	\$ 780,980	223,861	\$ 0.8000	\$ 179,0	39 223,80	61 \$ 1.8600	\$ 416,381	\$	595,470		
April	213,900	\$ 3.5700	\$ 763,623	216,650	\$ 0.8000	\$ 173,3	20 216,6	50 \$ 1.8600	\$ 402,969	\$	576,289		
May	254,602	\$ 3.5700	\$ 908,929	259,703	\$ 0.8000	\$ 207,7	62 259,7	03 \$ 1.8600	\$ 483,048	\$	690,810		
June	257,047	\$ 3.5700	\$ 917,658	279,400	\$ 0.8000	\$ 223,5	20 279,4	00 \$ 1.8600	\$ 519,684	\$	743,204		
July	276,419	\$ 3.5700	\$ 986,816	283,800	\$ 0.8000	\$ 227,0	40 283,8	00 \$ 1.8600	\$ 527,868	\$	754,908		
August	281,194	\$ 3.5700	\$ 1,003,863	281,471	\$ 0.8000	\$ 225,1	77 281,4	71 \$ 1.8600	\$ 523,536	\$	748,713		
September	278,473	\$ 3.5700	\$ 994,149	279,775	\$ 0.8000	\$ 223,83	20 279,7	75 \$ 1.8600	\$ 520,382	\$	744,202		
October	216,285	\$ 3.5700	\$ 772,137	222,857	\$ 0.8000	\$ 178,2	36 222,8	57 \$ 1.8600	\$ 414,514	\$	592,800		
November	226,728	\$ 3.5700	\$ 809,419	233,520	\$ 0.8000	\$ 186,8	16 233,5	20 \$ 1.8600	\$ 434,347	\$	621,163		
December	248,616	\$ 3.5700	\$ 887,559	249,766	\$ 0.8000	\$ 199,8	13 249,7	66 \$ 1.8600	\$ 464,565	\$	664,378		
Total	2,941,820	\$ 3.57	\$ 10,502,297	3,019,376	\$ 0.80	\$ 2,415,5	3,019,3	76 \$ 1.86	\$ 5,616,039	\$	8,031,540		

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HYDRO ONE		Net	work			Line	Co	nnectio	n		Transform	nat	ion Co	nnec	tion	To	otal Line
Month	Units Billed	I	Rate	A	mount	Units Billed		Rate		Amount	Units Billed		Rate	A	Amount	1	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	*		2.6970		11,729			0.6150		2,675	-		1.5000		-	\$	2,675
Total	46,829	\$	2.70	\$	126,298	48,020	\$	0.62	\$	29,532		\$	-	\$	-	\$	29,532
TOTAL		Net	work			Line	Co	nnectio	n		Transforr	nat	ion Co	nnec	tion	Т	otal Line
Month	Units Billed	I	Rate	A	mount	Units Billed		Rate		Amount	Units Billed		Rate	A	Amount	1	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	\$ 1	10,628,595	3,067,396	\$	0.80	\$	2,445,033	3,019,376	\$	1.86	\$	5,616,039	\$	8,061,072





Ontario Energy Board

RTSR WORK FORM FOR ELECTRICITY DISTRIBUTORS

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	1	Billed Amount	Billed Amount %	V	Current Vholesale Billing	djusted RTSR letwork
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
						•	0.250.040				

\$ 9,258,018

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Ontario Energy Board

RTSR WORK FORM FOR ELECTRICITY DISTRIBUTORS

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

Rate Class	Unit	ent RTSR - nnection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	V	Current Vholesale Billing	ajustea RTSR nnectior
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

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

Rate Class	Unit	ted RTSR - etwork	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	1	Billed Amount	Billed Amount %	V	Forecast Vholesale Billing	roposed 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

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Ontario Energy Board

RTSR WORK FORM FOR ELECTRICITY DISTRIBUTORS

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	,	ted RTSR - nnection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	1	Billed Amount	Billed Amount %	V	Forecast Vholesale Billing	roposed RTSR onnection
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
						•	7 750 425				

\$ 7,759,135

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

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 Unit Network			-	oosed RTSR onnection
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

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Appendix I Foregone Revenue and Foregone Revenue Rate Rider Calculation

EB-2011-0123 Guelph Hydro Electric Systems Inc. Draft Rate Order Updated: March 12, 2012 Appendix I Page 2 of 2

\$218,961

	1/12 of Board Approved			ition Rates	Differenc	Total Foregone	Foregone	
	Load Forecast	Months Total		Current Rates Prop		е	Revenue	Revenue Rate
		3		_				9
	Α	B=A*3		С	D	E=D-C	F=B*E	G=F/A/9
Residential Customers kW h	47,848 31,572,584	143,544 94,717,752	Service Charge Volumetric Rate Low Voltage Service Rate	\$13.41 \$0.0164 \$0.0001	\$13.93 \$0.0170 \$0.0000	\$0.52 \$0.0006 -\$0.0001	\$74,643 \$56,831 (\$9,472) \$122,002	\$0.17 \$0.0002
GS< 50 kW Customers kW h	3,788 12,398,975	11,363 37,196,926	Service Charge Volumetric Rate Low Voltage Service Rate	\$12.26 \$0.0156 \$0.0001	\$15.00 \$0.0127 \$0.0000	\$2.74 (\$0.0029) -\$0.0001	\$31,136 (\$107,871) (\$3,720) (\$80,455)	\$0.91 (\$0.0010)
GS 50 to 999 kW Customers kW	569 86,833	1,708 260,498	Service Charge Volumetric Rate Low Voltage Service Rate	\$230.69 \$2.7665 \$0.0374	\$163.52 \$2.4929 \$0.0151	(\$67.17) (\$0.2736) (\$0.0223)	(\$114,705) (\$71,272) (\$5,809) (\$191,786)	(\$22.39) (\$0.0986)
GS 1,000 to 4,999 kW Customers kW	44 84,600	131 253,799	Service Charge Volumetric Rate	\$620.07 1.9813	\$620.07 3.2717	\$0.00 1.29	\$0 \$327,502 \$327,502	\$0.00 \$0.4301
Large Use Customers kW	4 40,876	12 122,628	Service Charge Volumetric Rate	\$907.62 \$2.1764	\$907.62 \$2.2642	\$0.00 \$0.0878	\$0 \$10,767 \$10,767	\$0.00 \$0.0293
Unmetered Scatered Load Connections kWh	583 185,775	1,749 557,325	Service Charge Volumetric Rate Low Voltage Service Rate	\$5.48 \$0.0250 \$0.0001	\$5.69 \$0.0260 \$0.0000	\$0.21 \$0.0010 (\$0.0001)	\$371 \$557 (\$56) \$873	\$0.07 \$0.0003
Sentinel Lighting Connections kW	26 21	77 63	Service Charge Volumetric Rate Low Voltage Service Rate	\$6.53 \$7.2193 \$0.0286	\$6.78 \$7.4990 \$0.0112	\$0.25 \$0.2797 (\$0.0174)	\$20 \$18 (\$1) \$36	\$0.08 \$0.0874
Street Lighting Connections kW	13,609 2,287	40,826 6,862	Service Charge Volumetric Rate Low Voltage Service Rate	\$0.23 \$5.5565 \$0.0345	\$0.38 \$9.0842 \$0.0135	\$0.15 \$3.5277 (\$0.0210)	\$5,961 \$24,206 (\$144) \$30,022	\$0.05 \$1.1689

Total

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Appendix J Updated Cost Allocation model

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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

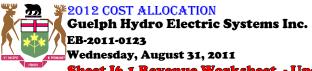
Step 2: If this is your first run, select "First Run" in the drop-down menu below Step 3: After all classes have been entered, Click the "Update" button in row E41

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

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Sheet I6.1 Revenue Worksheet - Update to v 1.2

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

Total kWs from Load Forecast 2,575,397

Deficiency from RRWF - 1,001,356

Miscellaneous Revenue 2,207,000

			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										
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

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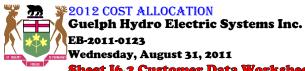
kWh - 30 year weather normalized amount		-	-	-	-	-	-	-	-	-
Existing Monthly Charge			\$13.41	\$12.26	\$230.69	\$620.07	\$907.62	\$0.23	\$6.53	\$5.48
Existing Distribution kWh Rate			\$0.0164	\$0.0156						\$0.0250
Existing Distribution kW Rate					\$2.7665	\$1.9813	\$2.1764	\$5.5565	\$7.2193	
Existing 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				

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	
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kWh - 30 year weather normalized amount Loss Factor

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

		ı	- 1	•	2			7	0	•
•			<u>'</u>	2	٠	3	•	,	0	3
	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 I8 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

			1	2	3	5	6	7	8	9
Customer Classes		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-INCIDEN	IT 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	
Total Sytem CP	DCP12	2,956,608	865,494	221,912	656,969	760,031	429,454	19,524	177	3,047

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NON CO_INCIDE	NT 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

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

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
Rate Base Assets		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
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	\$1,449,054		\$184,879	\$280,802	\$46,251	\$37,749	\$375	\$9,461
				ie Input equals Ou	•					
	Total Revenue at Existing Rates	\$26,970,956	\$15,362,259	\$3,076,779	\$4,422,340	\$2,616,668	\$1,157,367	\$227,817	\$4,204	\$103,522
	Factor required to recover deficiency (1 + D)	1.0404								
	Distribution Revenue at Status Quo Rates	\$25,765,312	\$14,475,799	\$2,994,740	\$4,408,807	\$2,430,319	\$1,156,045	\$197,753	\$3,983	\$97,864
	Miscellaneous Revenue (mi)	\$2,207,000	\$1,449,054	\$198,428	\$184,879	\$280,802	\$46,251	\$37,749	\$375	\$9,461
	Total Revenue at Status Quo Rates	\$27,972,312	\$15,924,854	\$3,193,168	\$4,593,686	\$2,711,121	\$1,202,296	\$235,502	\$4,359	\$107,325
	Expenses									
di	Distribution Costs (di)	\$5,438,756	\$3,139,279	\$374,932	\$480,712	\$1,116,088	\$187,028	\$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)	\$5,649,698	\$3,576,055	\$485,462	\$577,360	\$774,350	\$133,468	\$78,229	\$879	\$23,895
dep	Depreciation and Amortization (dep)	\$4,233,024	\$2,312,185	\$325,169	\$447,209	\$858,098	\$200,205	\$76,557	\$695	\$12,906
INPUT INT	PILs (INPUT) Interest	\$143,862 \$4,233,657	\$73,464 \$2,161,945	\$11,504 \$338,561	\$17,737 \$521,972	\$29,967 \$881,878	\$8,503 \$250,234	\$2,289 \$67,350	\$20 \$602	\$378 \$11,115
1141	Total Expenses	\$22,797,681	\$13,542,406	\$1,893,793	\$2,434,380	\$3,705,866	\$791,138	\$342,119	\$3,522	\$84,457
	Total Expenses	\$22,737,001	\$13,342,400	\$1,093,793	\$2,434,300	φ3,703,800	φ791,130	φ342,113	ψ3,32Z	\$04,437
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$4,984,942	\$2,545,594	\$398,641	\$614,598	\$1,038,372	\$294,639	\$79,302	\$709	\$13,088
	Revenue Requirement (includes NI)	\$27,972,312	\$16,277,687	\$2,292,434	\$3,048,979	\$4,744,238	\$1,085,777	\$421,421	\$4,231	\$97,545
	\$0	Revenue Re	quirement Input ed	quals Output						

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	Rate Base Calculation									
	Net Assets									
dp	Distribution Plant - Gross	\$201,430,254	\$108,838,421	\$15,310,275	\$21,267,112	\$41,993,765	\$9,689,456	\$3,686,205	\$33,051	\$611,969
gp	General Plant - Gross	\$14,784,263	\$7,798,707	\$1,131,160	\$1,644,659	\$3,119,981	\$788,606	\$256,455	\$2,297	\$42,399
accum dep		(\$62,589,278)	(\$34,971,760)	(\$4,759,107)	(\$6,175,793)	(\$12,748,456)		(\$1,229,851)	(\$10,992)	(\$204,471)
co	Capital Contribution	(\$39,126,110)	(\$23,190,343)	(\$2,530,805)	(\$2,664,743)	(\$8,461,162)	(\$1,243,392)	(\$880,267)	(\$7,965)	(\$147,433)
	Total Net Plant	\$114,499,129	\$58,475,025	\$9,151,523	\$14,071,234	\$23,904,127	\$6,745,822	\$1,832,542	\$16,391	\$302,464
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
СОР	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	\$14,187,138	\$8,994,812	\$1,218,558	\$1,447,463	\$1,935,923	\$332,197	\$195,924	\$2,204	\$60,058
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$167,711,743	\$43,699,694	\$14,847,628	\$38,056,812	\$44.541.326	\$25,200,113	\$1,091,573	\$10,333	\$264,264
		V 101,111,110	4 10,000,001	V11,011,020	\$00,000,012	<i>\$11,011,020</i>	\$20,200,110	V 1,001,010	V.0,000	V201,201
	Working Capital	\$25,156,761	\$6,554,954	\$2,227,144	\$5,708,522	\$6,681,199	\$3,780,017	\$163,736	\$1,550	\$39,640
	Total Rate Base	\$139,676,719	\$65,049,291	\$11,378,667	\$19,779,756	\$30,586,842	\$10,525,839	\$1,996,278	\$17,941	\$342,104
		Rate B	ase Input equals C	Output						
	Equity Component of Rate Base	\$55,870,687	\$26,019,716	\$4,551,467	\$7,911,902	\$12,234,737	\$4,210,336	\$798,511	\$7,176	\$136,841
	Net Income on Allocated Assets	\$5,174,630	\$2,382,448	\$1,299,375	\$2,159,305	(\$994,745)	\$411,158	(\$106,617)	\$837	\$22,868
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$5,174,630	\$2,382,448	\$1,299,375	\$2,159,305	(\$994,745)	\$411,158	(\$106,617)	\$837	\$22,868
	RATIOS ANALYSIS									
	REVENUE TO EXPENSES STATUS QUO%	100.00%	97.83%	139.29%	150.66%	57.15%	110.73%	55.88%	103.02%	110.03%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$1,001,356)	(\$915,428)	\$784,346	\$1,373,361	(\$2,127,570)	\$71,590	(\$193,604)	(\$27)	\$5,977
		Deficie	ncy Input equals C	Output						
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	(\$352,834)	\$900,735	\$1,544,707	(\$2,033,117)	\$116,519	(\$185,919)	\$128	\$9,780
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.26%	9.16%	28.55%	27.29%	-8.13%	9.77%	-13.35%	11.66%	16.71%

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Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Update to v 1.2

Output sheet showing minimum and maximum level for Monthly Fixed Charge

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
\$4.88	\$10.39	\$66.03	\$98.88	\$285.27	\$0.00	\$0.52	\$1.83
\$7.26	\$15.17	\$99.90	\$155.09	\$445.57	\$0.00	\$0.86	\$3.05
\$15.89	\$21.46	\$116.40	\$173.95	\$479.53	\$5.97	\$8.53	\$8.93
\$13.41	\$12.26	\$230.69	\$620.07	\$907.62	\$0.23	\$6.53	\$5.48

Information **ROE and A8**

n to be Used to Allocate PILs, ROD, A&G	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 General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	\$14,784,263 (\$9,128,097) \$5,656,166	\$7,798,707 (\$4,815,076) \$2,983,631	\$1,131,160 (\$698,401) \$432,759	\$1,644,659 (\$1,015,445) \$629,214	\$3,119,981 (\$1,926,338) \$1,193,643	\$788,606 (\$486,901) \$301,705	\$256,455 (\$158,340) \$98,114	\$2,297 (\$1,418) \$879	\$42,399 (\$26,178) \$16,221
General Plant - Depreciation	\$46,224	\$24,383	\$3,537	\$5,142	\$9,755	\$2,466	\$802	\$7	\$133
Total Net Fixed Assets Excluding General Plant	\$109,026,838	\$55,675,269	\$8,718,763	\$13,442,021	\$22,710,485	\$6,444,117	\$1,734,428	\$15,512	\$286,243
Total Administration and General Expense	\$5,659,810	\$3,586,167	\$485,462	\$577,360	\$774,350	\$133,468	\$78,229	\$879	\$23,895
Total O&M	\$8,537,440	\$5,418,756	\$733,096	\$870,103	\$1,161,573	\$198,729	\$117,695	\$1,325	\$36,163

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Scenario 1
Accounts included in Avoided Costs Plus General Administration Allocation

		ſ	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
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 Meter Net Fixed Assets	(\$3,607,057) \$10,829,898	(\$2,670,248) \$8,017,204	(\$554,916) \$1,666,090	(\$342,649) \$1,028,777	(\$31,061) \$93,259	(\$8,183) \$24,568	\$0 \$0	\$0 \$0	\$0 \$0
4082 4084 4090 4220 4225	Misc Revenue Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Other Electric Revenues Late Payment Charges	(\$8,250) (\$7,600) \$0 \$0 (\$127,572)	(\$5,233) (\$4,820) \$0 \$0 (\$91,852)	(\$708) (\$652) \$0 \$0 (\$30,617)	(\$841) (\$775) \$0 \$0 (\$5,103)	(\$1,125) (\$1,036) \$0 \$0 \$0	(\$193) (\$178) \$0 \$0 \$0	(\$114) (\$105) \$0 \$0 \$0	(\$1) (\$1) \$0 \$0 \$0	(\$35) (\$32) \$0 \$0
	Sub-total	(\$143,422)	(\$101,905)	(\$31,978)	(\$6,719)	(\$2,161)	(\$371)	(\$219)	(\$2)	(\$67)
5065 5070 5075	Operation Meter Expense Customer Premises - Operation Labour Customer Premises - Materials and Expenses	\$358,313 \$0 \$0	\$265,253 \$0 \$0	\$55,123 \$0 \$0	\$34,038 \$0 \$0	\$3,086 \$0 \$0	\$813 \$0 \$0	\$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
5175	Maintenance of Meters	\$56,075	\$41,511	\$8,627	\$5,327	\$483	\$127	\$0	\$0	\$0
5310 5315 5320 5325 5330	Billing and Collection Meter Reading Expense Customer Billing Collecting Collecting- Cash Over and Short Collection Charges	\$294,040 \$1,932,590 \$0 \$50 \$93,351	\$198,417 \$1,432,764 \$0 \$37 \$69,208	\$15,708 \$226,845 \$0 \$6 \$10,957	\$52,593 \$238,629 \$0 \$6 \$11,527	\$20,727 \$18,280 \$0 \$0 \$883	\$6,595 \$3,593 \$0 \$0 \$174	\$0 \$48 \$0 \$0 \$2	\$0 \$154 \$0 \$0 \$7	\$0 \$12,277 \$0 \$0 \$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 Allocated PILs Allocated Debt Return Allocated Equity Return	\$329,092 \$13,580 \$399,635 \$470,553	\$243,622 \$10,041 \$295,484 \$347,919	\$50,628 \$2,094 \$61,637 \$72,575	\$31,262 \$1,297 \$38,162 \$44,935	\$2,834 \$117 \$3,441 \$4,051	\$747 \$31 \$911 \$1,073	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$12,803
	Total	\$3,803,856	\$2,002,35 I	φ÷1 ∠,223	φ 4 01,000	\$51,740	φ13,033	(4169)	\$109	φ12,003

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Scenario 2
Accounts included in Directly Related Customer Costs Plus General Administration Allocation

		Г	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									
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 Meter Net Fixed Assets	(\$3,607,057) \$10,829,898	(\$2,670,248) \$8,017,204	(\$554,916) \$1,666,090	(\$342,649) \$1,028,777	(\$31,061) \$93,259	(\$8,183) \$24,568	\$0 \$0	\$0 \$0	\$0 \$0
	Allocated General Plant Net Fixed Assets	\$566,546	\$429,641	\$82,697	\$48,156	\$4,902	\$1,150	\$0	\$0	\$0
	Meter Net Fixed Assets Including General Plant	\$11,396,444	\$8,446,845	\$1,748,787	\$1,076,933	\$98,161	\$25,719	\$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
5175	Maintenance 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 Amortization Expense -	\$329,092	\$243,622	\$50,628	\$31,262	\$2,834	\$747	\$0	\$0	\$0
	General Plant assigned to Meters	\$4,630	\$3,511	\$676	\$394	\$40	\$9	\$0	\$0	\$0
	Admin and General	\$1,810,689	\$1,328,372	\$210,096	\$227,014	\$28,971	\$7,591	\$33	\$107	\$8,504
	Allocated PILs	\$14,290	\$10,579	\$2,198	\$1,357	\$123	\$32	\$0	\$0	\$0
	Allocated Debt Return	\$420,539	\$311,319	\$64,696	\$39,949	\$3,621	\$954	\$0	\$0	\$0
	Allocated Equity Return	\$495,166	\$366,564	\$76,177	\$47,038	\$4,264	\$1,123	\$0	\$0	\$0
	Total	\$5,665,404	\$4,169,252	\$689,760	\$682,414	\$81,151	\$21,387	(\$135)	\$267	\$21,308

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Scenario 3
Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

		ſ	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 Poles, Towers and Fixtures - Subtransmission Bulk	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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 Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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)		(\$517,041)		(\$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 Customer Related NFA Including General Plant	\$1,805,986	\$1,516,505	\$139,239	\$54,812	\$5,342	\$1,186	\$74,284	\$619	\$14,000
		\$35,778,614	\$29,814,850	\$2,944,467	\$1,225,762	\$106,977	\$26,526	\$1,387,445	\$11,538	\$261,049
	Misc Revenue									
4082	Retail Services Revenues	(\$8,250)	(\$5,233)		(\$841)		(\$193)	(\$114)	(\$1)	
4084	Service Transaction Requests (STR) Revenues	(\$7,600)	(\$4,820)		(\$775)	****	(\$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 (0427 572)	\$0	\$0 (\$20,647)	\$0	\$0	\$0	\$0	\$0	\$0
4225 4235	Late Payment Charges Miscellaneous Service Revenues	(\$127,572) \$ 0	(\$91,852) \$0	(\$30,617) \$0	(\$5,103)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
+233	IVIISCEIIATIECUS SELVICE REVEITUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	• •
	Sub-total	(\$143,422)	(\$101,905)	(\$31,978)	(\$6,719)	(\$2,161)	(\$371)	(\$219)	(\$2)	(\$67)

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3340	Miscellaneous Oustonier Accounts Expenses	φ3,400	ΨΖ,3Ζ1	φυσσ	\$42U	φυΖ	φυ	φυ	φυ	922
5340	Miscellaneous Customer Accounts Expenses	\$3,400	\$2,521	\$399	\$20,615 \$420	\$32	\$6	\$0 \$0	\$0 \$0	\$0 \$22
5335	Bad Debt Expense	\$150,000	\$113,437	\$15,747	\$20,815	\$003 \$0	\$0	\$2 \$0	\$7 \$0	\$593 \$0
5330	Collection Charges	\$93,351	\$69,208	\$10,957	\$0 \$11,527	\$0 \$883	\$174	\$0 \$2	\$0 \$7	\$593
5325	Collecting Collecting- Cash Over and Short	\$50 \$50	\$37	\$6	\$6	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5320	Customer Billing Collecting	\$1,932,590 \$0	\$1,432,764 \$0	\$220,845 \$0	\$238,629 \$0	\$18,280 \$0	\$3,593 \$0	\$48 \$0	\$154 \$0	\$12,277
5315	Customer Billing	\$1,932,590	\$1,432,764	\$15,708 \$226,845	\$52,593 \$238,629	\$20,727 \$18,280	\$6,595 \$3,593	\$0 \$48	\$0 \$154	\$12,277
5310	Meter Reading Expense	\$294.040	\$198,417	\$24,751 \$15.708	\$52,593	\$1,995 \$20.727	\$6,595	\$0	\$17 \$0	\$1,340 \$0
5305	Billing and Collection Supervision	\$210,865	\$156,329	\$24,751	\$26,037	\$1,995	\$392	\$5	\$17	\$1,340
	Sub-total	\$2,362,709	\$2,033,438	\$153,174	\$49,241	\$4,140	\$993	\$99,762	\$930	\$21,033
5175	Maintenance of Meters	\$56,075	\$41,511	\$8,627	\$5,327	\$483	\$127	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$126,420	\$107,680	\$8,524	\$1,190	\$0	\$0	\$7,656	\$58	\$1,312
5155	Maintenance of Underground Services	\$168,150	\$156,738	\$4,960	\$0	\$0	\$0	\$4,458	\$84	\$1,909
	Devices	\$59,280	\$51,875	\$2,679	\$349	\$27	\$2	\$3,688	\$28	\$632
5150	Maintenance of Underground Conductors and									
5145	Maintenance of Underground Conduit	\$25,080	\$21,947	\$1,133	\$148	\$11	\$1	\$1,561	\$12	\$267
	Way	\$44,400	\$38,363	\$2,446	\$345	\$26	\$2	\$2,728	\$21	\$467
5135	Overhead Distribution Lines and Feeders - Right of									
5130	Maintenance of Overhead Services	\$267,900	\$249,718	\$7,903	\$0	\$0	\$0	\$7,102	\$134	\$3,042
5125	Maintenance of Overhead Conductors and Devices	\$138,795	\$119,925	\$7,648	\$1,080	\$83	\$8	\$8,527	\$65	\$1,461
5120	Maintenance of Poles, Towers and Fixtures	\$29,070	\$25,118	\$1,602	\$226	\$17	\$2	\$1,786	\$14	\$306
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Paid	\$2,700	\$2,333	\$149	\$21	\$2	\$0	\$166	\$1	\$28
5095	Overhead Distribution Lines and Feeders - Rental									
	Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5090	Underground Distribution Lines and Feeders - Rental									
5085	Miscellaneous Distribution Expense	\$220,344	\$193,351	\$10,659	\$1,317	\$80	\$7	\$12,471	\$104	\$2,355
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$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
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Operation Supplies & Expenses	\$2,603	\$2,277	\$118	\$15	\$1	\$0	\$162	\$1	\$28
5045	Underground Distribution Lines & Feeders -	\$69,205	\$70,001	φ4,03 i	\$5Z5	Φ40	4 4	\$5,550	Φ4∠	\$951
5040	Underground Distribution Lines and Feeders - Operation Labour	\$89,205	\$78,061	\$4,031	\$525	\$40	\$4	\$5,550	\$42	\$951
5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Supplies and Expenses	\$12,240	\$10,576	\$674	\$95	\$7	\$1	\$752	\$6	\$129
5025	Overhead Distribution Lines & Feeders - Operation	040.040	040.570	0074	***	0.7	0.4	0750	00	#400
	Labour	\$4,253	\$3,674	\$234	\$33	\$3	\$0	\$261	\$2	\$45
5020	Overhead Distribution Lines and Feeders - Operation									•
	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005 5010	Operation Supervision and Engineering	\$757,882	\$665,037	\$36,663	\$4,531	\$275	\$25	\$42,893	\$358	\$8,101

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Sub Total Operating, Maintenance and Biling	\$5,047,005	\$4,006,151	\$447,587	\$399,267	\$46,057	\$11,753	\$99,817	\$1,109	\$35,265
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	ψ1,400,100	ψ1,200,000	Ψ104,404	Ψ+0,002	Ψ1,000	Ψ1,074	φου, τι σ	φοιο	ψ11,000
Meters	\$14.759	\$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	\$44,827	\$37,340	\$3,702	\$1,545	\$134	\$33	\$1,733	\$14	\$326
Allocated Debt Return	\$1,319,202	\$1,098,862	\$108,931	\$45,470	\$3,947	\$984	\$50,992	\$424	\$9,593
Allocated Equity Return	\$1,553,302	\$1,293,861	\$128,261	\$53,538	\$4,647	\$1,159	\$60,041	\$499	\$11,296
PLCC Adjustment for Line Transformer	\$194,994	\$166,084	\$13,147	\$1,835	\$0	\$0	\$11,816	\$89	\$2,023
PLCC Adjustment for Primary Costs	\$236,542	\$200,932	\$16,103	\$2,452	\$188	\$17	\$14,293	\$108	\$2,448
PLCC Adjustment for Secondary Costs	\$865,056	\$716,174	\$53,808	\$0	\$0	\$0	\$70,065	\$462	\$24,546
Total	\$11,316,470	\$9,123,165	\$975,463	\$795,100	\$91,022	\$23,017	\$243,621	\$2,637	\$62,444

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Scenario 1
Accounts included in Avoided Costs Plus General Administration Allocation

Accounts		Total		Residential		neral Service ss than 50 kW		neral Service 0 to 999 kW		eneral Service eater 1,000 to 4,999 kW		Large User	Si	treet Lighting	Se	ntinel Lighting	_	Inmetered attered 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 Meter Net Fixed Assets	\$ \$	(3,607,057) 10,829,898		(2,670,248) 8,017,204		(554,916) 1,666,090		(342,649) 1,028,777		(31,061) 93,259		(8,183) 24,568			\$ \$	-	\$ \$	-
Misc Revenue CWNB	\$	(15,850)		(10,053)		(1,360)		(1,616)		(2,161)		(371)		(219)		(2)		(67)
NFA LPHA Sub-total	\$ \$	- (127,572) (143,422)	\$	(91,852) (101,905)		(30,617) (31,978)		(5,103) (6,719)			\$ \$		\$ \$ \$		\$ \$ \$	(2)		- - (67)
Operation														,				(51)
CWMC CCA Sub-total	\$ \$	358,313 - 358,313	\$	265,253 - 265,253	\$	55,123 - 55,123	\$	34,038 - 34,038	\$	3,086 - 3,086	\$	813 - 813	\$	-	\$ \$	-	\$ \$	-
Maintenance	•	50.075	•	44 544	•	0.007	•	5.007	•	400	•	407	•		•		•	
1860 Billing and Collection	\$	56,075	Ъ	41,511	\$	8,627	\$	5,327	Þ	483	Ъ	127	Þ	-	\$	-	\$	-
CWMR CWNB	\$ \$	294,040 2,025,991		198,417 1,502,009		15,708 237,808		52,593 250,162		20,727 19,163		6,595 3,767		- 50	\$ \$	- 162	\$ \$	12,870
Sub-total Total Operation, Maintenance and Billing	\$ \$	2,320,031 2,734,419		1,700,426 2,007,191	-	253,516 317,266	-	302,754 342,119	•	39,890 43,459		10,362 11,302	-	50 50		162 162	-	12,870 12,870
Amortization Expense - Meters	\$	329,092		243,622		50,628		31,262		2,834		747			\$	-		-
Allocated PILs Allocated Debt Return Allocated Equity Return	\$ \$ \$	13,580 399,635 470,553	\$	10,041 295,484 347,919	\$	2,094 61,637 72,575	\$	1,297 38,162 44,935	\$	117 3,441 4,051	\$	31 911 1,073	\$	-	\$	-	\$	-
Total	\$	3,803,856	\$	2,802,351	\$	472,223	\$	451,056	\$	51,740	\$	13,693	\$	(169)	\$	159	\$	12,803

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Scenario 2
Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts		Total		Residential		neral Service ss than 50 kW		ral Service o 999 kW	-	eneral Service reater 1,000 to 4,999 kW		Large User	St	reet Lighting	Sei	ntinel Lighting		Unmetered cattered 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	\$	(3,607,057)	\$	(2,670,248)	\$	(554,916)	\$	(342,649)	\$	(31,061)	\$	(8,183)	\$	-	\$	-	\$	-
Meter Net Fixed Assets Allocated General Plant Net Fixed Assets	\$ \$	10,829,898 566,546		8,017,204 429,641		1,666,090 82,697		1,028,777 48,156		93,259 4,902		24,568 1,150			\$ \$		\$ \$	-
Meter Net Fixed Assets Including General Plant	\$	11,396,444	\$	8,446,845	\$	1,748,787	\$	1,076,933	\$	98,161	\$	25,719	\$	-	\$	-	\$	-
Misc Revenue CWNB NFA	\$ \$	(15,850)	\$	(10,053)	\$	(1,360)	\$	(1,616)	\$	(2,161)	\$	(371)	\$	(219)	\$	(2)	\$	(67) -
LPHA Sub-total	\$	(127,572)		(91,852)		(30,617)		(5,103)		- (2,161)	\$	- (371)	\$	- (219)	\$		\$	- (67)
Sub-total	Ф	(143,422)	Þ	(101,905)	Ф	(31,978)	Þ	(6,719)	Þ	(2,101)	Þ	(3/1)	Ф	(219)	Ф	(2)	Þ	(67)
Operation CWMC CCA	\$ \$	358,313	\$	265,253	\$ \$	55,123		34,038	\$	3,086	\$	813	\$		\$		\$	-
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 CWNB Sub-total	\$	294,040 2,025,991 2,320,031	\$	198,417 1,502,009 1,700,426	\$	15,708 237,808 253,516	\$	52,593 250,162 302,754	\$	20,727 19,163 39,890	\$	6,595 3,767 10,362	\$	50 50		162 162		12,870 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 Amortization Expense -	\$	329,092		243,622		50,628		31,262		2,834		747			\$		\$	-
General Plant assigned to Meters	\$	4,630		3,511		676		394					\$		\$		\$	
Admin and General Allocated PILs	\$ \$	1,810,689 14,290		1,328,372 10,579		210,096 2,198	\$ \$	227,014 1,357		28,971 123		7,591 32		33	\$ \$		\$ \$	8,504
Allocated Pies Allocated Debt Return Allocated Equity Return	\$ \$	420,539 495,166	\$	311,319 366,564	\$	64,696 76,177	\$	39,949 47,038	\$	3,621 4,264	\$		\$	-	\$ \$	-	\$	-
Total	\$	5,665,404	\$	4,169,252	\$	689,760	\$	682,414	\$	81,151	\$	21,387	\$	(135)	\$	267	\$	21,308

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<u>Scenario 3</u>

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

USoA Account #	Accounts		Total		Residential		neral Service ss than 50 kW		neral Service 0 to 999 kW	Gre	neral Service eater 1,000 to 4,999 kW	Large User	ş	Street Lighting	Senti	nel Lighting		Unmetered cattered Load
	Distribution Plant																	
	CDMPP	\$	51,396		32,621		4,413		5,238		6,993						\$	218
	Poles, Towers and Fixtures	\$	-			\$	-			\$		\$ -	\$		\$	-	Ψ	-
	BCP	\$		\$		\$		\$		\$	-		\$		\$		\$	
	PNCP	\$	24,338,137		20,697,834		1,638,508		246,232		18,862			, ,		11,144		252,125
	SNCP	\$	13,229,568		12,030,738		190,368			\$	-		\$			6,478		146,549
	Overhead Conductors and Devices	\$				\$		\$		\$	-	,	Ψ.		\$		\$	
	LTNCP	\$	6,915,973		5,890,761		466,332		65,095			\$ -	\$			3,172		71,757
	CWCS	\$	7,592,119		7,076,866		223,961				-		\$			3,810		86,205
	CWMC	\$	14,436,954		10,687,451		2,221,006		1,371,426		124,321				\$		\$	-
	Sub-total 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	\$	(32,591,519)	\$	(28,117,926)	\$	(1,939,359)	s	(517,041)	\$	(48,541)	\$ (10,338)	s	(1,634,817)	\$	(13,692)	\$	(309,806)
	Transformers, Services and Meters		,		, , , ,		,		, , ,		,	,		,		, , ,		, ,
	Customer Related Net Fixed Assets	\$	33,972,628		28,298,345		2,805,228		1,170,950		101,635					10,920		247,049
	Allocated General Plant Net Fixed Assets	\$	1,805,986		1,516,505		139,239		54,812		5,342					619		14,000
	Customer Related NFA Including General Plant	\$	35,778,614	\$	29,814,850	\$	2,944,467	\$	1,225,762	\$	106,977	\$ 26,526	\$	1,387,445	\$	11,538	\$	261,049
	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)					(2)		(67)
					,		,		, , ,		, , ,	,		, ,				. ,
	Operating and Maintenance 1815-1855	•	070 007	•	050.000	•	47.000	•	5.040	•	054	• 00	•	FF 000	•	400	•	40.450
		\$	978,227		858,388		47,322		5,848		354					462		10,456
	1830 & 1835 1850	\$	63,593 126,420		54,947 107,680		3,504		495			\$ 3				30 58		669 1,312
		\$					8,524		1,190			\$ -	\$					979
	1840 & 1845	\$	91,808		80,339		4,149		540			\$ 4		- /		43		979
	CWMC	\$	358,313		265,253		55,123		34,038		.,	\$ 813			\$		\$	-
	CCA	\$		Ψ	-	\$	-			\$	-	\$ -	\$		\$		Ψ	-
	O&M	\$	-	-	- 05 440	-				\$,	\$			- 14		- 206
	1830	Þ	29,070 138,795		25,118 119.925		1,602 7.648		226 1.080	\$	17 83	,				14 65		306
	1835 1855	φ	436,050		406,457		12,863			\$	- 83	\$ 8 \$ -	- :			219		1,461 4,951
	1855	φ	436,050 25,080		406,457 21,947		1,133		148		11		\$			12		4,951
	1840	Þ					2,679		349				\$			28		632
	10 4 0	Ф	59,280		51,875		2,079	Ф			21	\$ 2	Ф	3,088	Ф	28		032
	1860	Ф	56,075	Ф	41,511	·	8,627	Ф	5,327	Ф	483	\$ 127	\$	-	Φ.		\$	

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Billing and Collection																		
CWNB	\$	2,240,256	\$	1,660,858	\$	262,958	\$	276,618	\$	21,190	\$	4,165	\$	56	\$	179	\$	14,232
CWMR	\$	294,040	\$	198,417	\$	15,708	\$	52,593	\$	20,727	\$	6,595	\$	-	\$	-	\$	-
BDHA	\$	150,000	\$	113,437	\$	15,747	\$	20,815	\$	-	\$	-	\$	-	\$	-	\$	-
Sub-total	\$	2,684,296	\$	1,972,713	\$	294,413	\$	350,027	\$	41,917	\$	10,760	\$	56	\$	179	\$	14,232
Sub Total Operating, Maintenance and Biling	\$	5,047,005	\$	4,006,151	\$	447,587	\$	399,267	\$	46,057	\$	11,753	\$	99,817	\$	1,109	\$	35,265
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	\$	14.759	\$	12.393	\$	1,138	\$	448	\$	44	\$	10	\$	607	\$	5	\$	114
Meters		,		,		•					•							
Admin and General	\$	3,341,607		2,651,296		296,396		264,935		30,704		7,893		66,346		735	\$	23,302
Allocated PILs	\$	44,827		37,340		3,702	\$	1,545		134		33	\$	1,733		14	\$	326
Allocated Debt Return	\$	1,319,202	\$	1,098,862	\$	108,931	\$	45,470	\$	3,947		984	\$	50,992	\$	424	\$	9,593
Allocated Equity Return	\$	1,553,302	\$	1,293,861	\$	128,261	\$	53,538	\$	4,647	\$	1,159	\$	60,041	\$	499	\$	11,296
PLCC Adjustment for Line Transformer	•	194.994	¢	166.084	e	13.147	Ф	1,835	æ		¢	_	\$	11,816	¢	89	\$	2,023
•	Φ			,		- /				100	Ψ	17	-					
PLCC Adjustment for Primary Costs	Þ	236,542		200,002		16,103		2,452		188	Ф			14,293		108		2,448
PLCC Adjustment for Secondary Costs	Ъ	865,056	Ъ	716,174	ъ	53,808	Þ	-	\$	-	\$	-	\$	70,065	\$	462	Ъ	24,546
Total	\$	11,316,470	\$	9,123,165	\$	975,463	\$	795,100	\$	91,022	\$	23,017	\$	243,621	\$	2,637	\$	62,444

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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

	ı	1	2	3	4	5	6	7	8	9
					-	General Service	•	,		
Description	Total	Residential	General Service Less than 50 kW	General Service 50 to 999 kW	GS> 50-TOU	Greater 1,000 to 4,999 kW	Large User	Street Lighting	Sentinel Lighting	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 \$0	\$0 \$0	\$1,290	\$16	\$53 \$59
Allocation of General Expenses Admin and General Assigned to Line Transformers	\$261,320 \$155,549	\$117,760 \$70,019	\$47,160 \$28,058	\$94,887 \$56.568	\$0 \$0	\$0 \$0	\$0 \$0	\$1,436 \$857	\$18 \$11	\$59 \$35
PILs on Line Transformers	\$8,666	\$3,905	\$1,564	\$3,147	\$0 \$0	\$0 \$0	\$0 \$0	\$48	\$11	\$35 \$2
Debt Return on Line Transformers	\$255,041	\$114,931	\$46,027	\$92,607	\$0	\$0	\$0	\$1,401	\$17	\$58
Equity Return on Line Transformers	\$300,300	\$135,326	\$54,195	\$109,041	\$0	\$0	\$0	\$1,650	\$20	\$68
Total	\$1,488,643	\$670,837	\$268,632	\$540,554	\$0	\$0	\$0	\$8,183	\$101	\$336
Total	\$1,400,043	\$670,037	\$200,032	φ340,334	ΨU	ΨU	φυ	\$0,103	\$101	φ336
Line Tranformer NCP	171,549	77,306	30,959	62,291	0		0		12	
PLCC Amount	22,470	19,139	1,515		0	•	0	.,	10	
Adjustment to Customer Related Cost for PLCC	\$194,994	\$166,084	\$13,147	\$1,835	\$0	\$0	\$0	\$11,816	\$89	\$2,023
General Plant - Gross Assets	\$14.784.263	\$7,798,707	\$1,131,160	\$1.644.659	\$0	\$3,119,981	\$788,606	\$256,455	\$2,297	\$42,399
General Plant - Accumulated Depreciation	(\$9,128,097)	(\$4,815,076)	(\$698,401)	(\$1,015,445)	\$0	(\$1,926,338)	(\$486,901)	(\$158,340)	(\$1,418)	
General Plant - Net Fixed Assets	\$5,656,166	\$2,983,631	\$432,759	\$629,214	\$0	\$1,193,643	\$301,705	\$98,114	\$879	\$16,221
					, -					
General Plant - Depreciation	\$46,224	\$24,383	\$3,537	\$5,142	\$0	\$9,755	\$2,466	\$802	\$7	\$133
Total Net Fixed Assets Excluding General Plant	\$109,026,838	\$55,675,269	\$8,718,763	\$13,442,021	\$0	\$22,710,485	\$6,444,117	\$1,734,428	\$15,512	\$286,243
Total Administration and General Expense	\$5,659,810	\$3,586,167	\$485,462	\$577,360	\$0	\$774,350	\$133,468	\$78,229	\$879	\$23,895
Total O&M	\$8.537.440	\$5.418.756	\$733.096	\$870.103	\$0	\$1.161.573	\$198.729	\$117.695	\$1.325	\$36,163
. Ottal Gain	40,001,110	40, 110,100	4.00,000	40.0,.00	***	4 1,101,010	¥100,120	VIII,000	Ų.,020	400,100
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	\$331,230	\$158,612	\$58,833	\$111,634	\$0	\$0	\$0	\$2,041	\$25	\$84
Line Transformer Net Fixed Assets Including General Plant	\$6,899,151	\$3,118,357	\$1,244,138	\$2,496,493	\$0	\$0	\$0	\$38,125	\$473	\$1,565
General Expenses										
Acct 5005 - Operation Supervision and Engineering	\$1,768,392	\$721.676	\$139,714	\$229,189	\$0	\$567.680	\$100.246	\$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	\$209,818	\$40,620	\$66,634	\$0	\$165,045	\$29,145	\$2,697	\$32	\$145
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,282,529	\$931,494	\$180,334	\$295,822	\$0	\$732,725	\$129,391	\$11,973	\$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	\$112,187,118	\$45,783,280	\$8,863,491	\$14,539,766	\$0	\$36,013,689	\$6,359,605	\$588,468	\$7,078	\$31,741

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Sheet O2.2 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

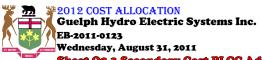
Allocation by Rate Classification

<u> </u>		1	2	3	4	5 1	6	7	8	9
Description	Total	Residential	General Service Less than 50 kW	General Service 50 to 999 kW	GS> 50-TOU	General Service Greater 1,000 to 4,999 kW	Large User	Street Lighting	Sentinel Lighting	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	\$10,528	\$1,659	\$616	\$1,257	\$0	\$6,167	\$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	\$1,155,414	\$174,380	\$69,835	\$151,269	\$0	\$660,710	\$96,981	\$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	\$33,128	\$5,000	\$2,002	\$4,337	\$0	\$18,944	\$2,781	\$61	\$1	\$3
Debt Return on Primary C&P	\$974,914	\$147,138	\$58,925	\$127,637	\$0	\$557,493	\$81,831	\$1,794	\$22	\$74
Equity Return on Primary C&P	\$1,147,918	\$173,248	\$69,382	\$150,287	\$0	\$656,423	\$96,352	\$2,112	\$26	\$87
Total	\$5,492,913	\$811,595	\$329,040	\$722,191	\$0	\$3,156,206	\$463,453	\$9,899	\$123	\$406
Primary NCP	512,220	77,306	30,959	67,061	0	292,907	42,994	942	12	39
PLCC Amount	22,505	19.139		228	0		2	1.361	10	
Adjustment to Customer Related Cost for PLCC	\$236,542	\$200,932	\$16,103	\$2,452	\$0	\$188	\$17	\$14,293	\$108	\$2,448
General Plant - Gross Assets	\$14,784,263	\$7,798,707	\$1,131,160	\$1,644,659	\$0	\$3,119,981	\$788,606	\$256,455	\$2,297	\$42,399
General Plant - Accumulated Depreciation	(\$9,128,097)	(\$4,815,076)	(\$698,401)	(\$1,015,445)	\$0	(\$1,926,338)	(\$486,901)	(\$158,340)	(\$1,418)	(\$26,178)
General Plant - Net Fixed Assets	\$5,656,166	\$2,983,631	\$432,759	\$629,214	\$0	\$1,193,643	\$301,705	\$98,114	\$879	\$16,221
General Plant - Depreciation	\$46,224	\$24,383	\$3,537	\$5,142	\$0	\$9,755	\$2,466	\$802	\$7	\$133
Total Net Fixed Assets Excluding General Plant	\$109,026,838	\$55,675,269	\$8,718,763	\$13,442,021	\$0	\$22,710,485	\$6,444,117	\$1,734,428	\$15,512	\$286,243
Total Administration and General Expense	\$5,659,810	\$3,586,167	\$485,462	\$577,360	\$0	\$774,350	\$133,468	\$78,229	\$879	\$23,895
Total O&M	\$8,537,440	\$5,418,756	\$733,096	\$870,103	\$0	\$1,161,573	\$198,729	\$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)		(\$863,834)	\$0	(\$3,773,047)	(\$553,821)	(\$12,141)	(\$151)	
Acct 1835-4 Primary Overhead Conductors	(\$5,289,833)	(\$798,362)		(\$692,554)	\$0	(\$3,024,929)	(\$444,010)	(\$9,733)	(\$121)	
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)

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Primary Conductor & Pools - Net Fixed Assets General Plant Assigned to Primary C&P - NFA Primary C&P Net Fixed Assets Including General Plant	\$25,106,375 \$1,288,237 \$26,394,613	\$3,789,152 \$203,060 \$3,992,213	\$1,517,462 \$75,320 \$1,592,782	\$3,286,968 \$153,861 \$3,440,829	\$0 \$0 \$0	\$14,356,788 \$754,580 \$15,111,368	\$2,107,340 \$98,663 \$2,206,003	\$46,196 \$2,613 \$48,809	\$573 \$32 \$605	\$1,897 \$107 \$2,004
Acct 1830-3 Bulk Poles, Towers & Fixtures Acct 1835-3 Bulk Overhead Conductors	\$0	\$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	\$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	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$ 0	φU	φU	φU	φU	ŞU.	ΨU	φU	φυ	φU
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	\$69,261	\$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	\$721,676	\$139,714	\$229,189	\$0	\$567,680	\$100,246	\$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	\$209,818	\$40,620	\$66,634	\$0	\$165,045	\$29,145	\$2,697	\$32	\$145
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,282,529	\$931,494	\$180,334	\$295,822	\$0	\$732,725	\$129,391	\$11,973	\$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	\$112,187,118	\$45,783,280	\$8,863,491	\$14,539,766	\$0	\$36,013,689	\$6,359,605	\$588,468	\$7,078	\$31,741

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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

		1	2	3	4	5	6	7	8	9
<u>Description</u>	Total	Residential	General Service Less than 50 kW	General Service 50 to 999 kW	GS> 50-TOU	General Service Greater 1,000 to 4,999 kW	Large User	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures		\$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		\$340,063	\$20,698	\$0	\$0	\$0	\$0	\$10,130	\$91	\$1,357
Depreciation on General Plant Assigned to Secondary C&P	\$5,700	\$5,241	\$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	\$628,052	\$574,670	\$46,001	\$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	\$17,256	\$15,789	\$1,264	\$0	\$0	\$0	\$0	\$192	\$2	\$8
Debt Return on Secondary C&P	\$507,811	\$464,649	\$37,194	\$0	\$0	\$0	\$0	\$5,665	\$70	\$233
Equity Return on Secondary C&P	\$597,924	\$547,103	\$43,795	\$0	\$0	\$0	\$0	\$6,670	\$83	\$274
Total	\$3,165,623	\$2,892,733	\$219,768	\$0	\$0	\$0	\$0	\$48,525	\$524	\$4,074
Secondary NCP PLCC Amount	84,487 22,259			0	0	-	0		12 10	
Adjustment to Customer Related Cost for PLCC	\$865,056	\$716,174	\$53,808	\$0	\$0	\$0	\$0	\$70,065	\$462	
General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	\$14,784,263 (\$9,128,097) \$5,656,166	\$7,798,707 (\$4,815,076) \$2,983,631	\$1,131,160 (\$698,401) \$432,759	\$1,644,659 (\$1,015,445) \$629,214	\$0 \$0 \$0	\$3,119,981 (\$1,926,338) \$1,193,643	\$788,606 (\$486,901) \$301,705	\$256,455 (\$158,340) \$98,114	\$2,297 (\$1,418) \$879	\$42,399 (\$26,178) \$16,221
General Plant - Depreciation	\$46,224	\$24,383	\$3,537	\$5,142	\$0	\$9,755	\$2,466	\$802	\$7	\$133
Total Net Fixed Assets Excluding General Plant	\$109,026,838	\$55,675,269	\$8,718,763	\$13,442,021	\$0	\$22,710,485	\$6,444,117	\$1,734,428	\$15,512	\$286,243
Total Administration and General Expense	\$5,659,810	\$3,586,167	\$485,462	\$577,360	\$0	\$774,350	\$133,468	\$78,229	\$879	\$23,895
Total O&M	\$8,537,440	\$5,418,756	\$733,096	\$870,103	\$0	\$1,161,573	\$198,729	\$117,695	\$1,325	\$36,163
Secondary Conductors and Poles Gross Plant Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors Subtotal	\$3,932,140 \$3,198,143 \$12,147,423 \$11,591,285 \$30,868,991	\$3,597,923 \$2,926,312 \$11,114,937 \$10,606,068 \$28,245,240	\$288,008 \$234,247 \$889,734 \$848,999 \$2,260,988	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$43,865 \$35,677 \$135,509 \$129,305 \$344,356	\$544 \$442 \$1,680 \$1,603	\$1,801 \$1,465 \$5,563 \$5,308 \$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)		(\$116,321)	\$0	\$0	\$0	\$0	(\$17,716)	(\$220)	
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)			\$0	\$0	\$0	\$0	(\$79,141)	(\$981)	
Subtotal	(\$17,791,649)		(\$1,303,143)	\$0	\$0	\$0	\$0	(\$198,473)	(\$2,461)	

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Secondary Conductor & Pools - Net Fixed Assets General Plant Assigned to Secondary C&P - NFA Secondary C&P Net Fixed Assets Including General Plant	\$13,077,342 \$697,484 \$13,774,826	\$11,965,816 \$641,247 \$12,607,063	\$957,845 \$47,543 \$1,005,388	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$145,883 \$8,252 \$154,135	\$1,809 \$102 \$1,911	\$5,989 \$339 \$6,328
Acct 1830-3 Bulk Poles, Towers & Fixtures Acct 1835-3 Bulk Overhead Conductors Acct 1840-3 Bulk Underground Conduit Acct 1845-3 Bulk Underground Conductors	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$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 Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors Subtotal	\$13,097,484 \$10,652,627 \$16,906,448 \$16,132,429 \$56,788,987	\$1,976,723 \$1,607,736 \$2,551,587 \$2,434,769 \$8,570,816	\$791,629 \$643,859 \$1,021,848 \$975,065 \$3,432,400	\$1,714,744 \$1,394,659 \$2,213,420 \$2,112,084 \$7,434,907	\$0 \$0 \$0 \$0 \$0	\$7,489,643 \$6,091,580 \$9,667,755 \$9,225,141 \$32,474,120	\$1,099,356 \$894,144 \$1,419,067 \$1,354,099 \$4,766,666	\$24,100 \$19,601 \$31,108 \$29,684 \$104,492	\$299 \$243 \$386 \$368 \$1,296	\$989 \$805 \$1,277 \$1,219 \$4,290
Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5126 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conductors & Devices Total	\$9,923 \$28,560 \$208,145 \$6,073 \$0 \$6,300 \$67,830 \$323,855 \$103,600 \$58,520 \$138,320	\$3,248 \$9,349 \$97,908 \$2,856 \$0 \$2,062 \$22,204 \$106,014 \$33,913 \$27,527 \$65,064	\$629 \$1,811 \$13,695 \$400 \$0 \$399 \$4,300 \$20,532 \$6,568 \$3,850 \$9,101	\$999 \$2,876 \$15,857 \$463 \$00 \$634 \$6,830 \$2,610 \$10,432 \$4,458 \$10,538	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$4,364 \$12,561 \$69,261 \$2,021 \$0 \$2,771 \$29,832 \$142,432 \$45,563 \$19,473 \$46,026	\$641 \$1,844 \$10,166 \$297 \$0 \$407 \$4,379 \$20,907 \$6,688 \$2,858 \$6,756	\$40 \$114 \$1,194 \$35 \$00 \$25 \$271 \$1,292 \$413 \$336 \$793	\$0 \$1 \$15 \$0 \$0 \$0 \$3 \$16 \$5 \$4 \$10	\$2 \$5 \$49 \$1 \$0 \$1 \$11 \$53 \$17 \$14 \$33
General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Total	\$1,768,392 \$0 \$514,137 \$0 \$2,282,529	\$721,676 \$0 \$209,818 \$0 \$931,494	\$139,714 \$0 \$40,620 \$0 \$180,334	\$229,189 \$0 \$66,634 \$0 \$295,822	\$0 \$0 \$0 \$0 \$0	\$567,680 \$0 \$165,045 \$0 \$732,725	\$100,246 \$0 \$29,145 \$0 \$129,391	\$9,276 \$0 \$2,697 \$0 \$11,973	\$112 \$0 \$32 \$0	\$500 \$0 \$145 \$0
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	\$112,187,118	\$45,783,280	\$8,863,491	\$14,539,766	\$0 \$0	\$36,013,689	\$6,359,605	\$544,356 \$588,468	\$7,078	\$31,741

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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

Details:

The worksheet below details how costs are treated, categorized, and grouped.

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.

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation	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
	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			
	Land Rights Station <50 kV		dp	DCP	DCP12			DCP12			
1808	Buildings and Fixtures		dp	DDCP							
	Buildings and Fixtures > 50 kV		dp	TCP	TCP12			TCP12			
	Buildings and Fixtures < 50 KV		dp	DCP	DCP12			DCP12			
1810	Leasehold Improvements		dp	DDCP							
1810-1	Leasehold Improvements >50 kV		dp	ТСР	TCP12			TCP12			
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12			DCP12			
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	ТСР	TCP12			TCP12			

ср	пср	non-demand	FINAL
TCP12			TCP12
DCP12			DCP12
DOI 12			501 12
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12

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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	ТСР	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	ВСР	BCP12			BCP12			BCP12			BCP12
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP1	ССР	х	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	ВСР	BCP12			BCP12			BCP12			BCP12
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP1	ССР	х	PNCP1	ССР			PNCP1		PNCP1
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP1	ccs	х	SNCP1	ccs			SNCP1		SNCP1
1840	Underground Conduit		dp	DDNCP										
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	ВСР	BCP12			BCP12			BCP12			BCP12
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP1	ССР	х	PNCP1	CCP			PNCP1		PNCP1
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP1	ccs	х	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	ВСР	BCP12			BCP12			BCP12			BCP12
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP1	ССР	х	PNCP1	ССР			PNCP1		PNCP1
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP1	ccs	х	SNCP1	ccs			SNCP1	_	SNCP1

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1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP1	CCLT	¥	LTNCP1	CCLT			1	LTNCP1	LTNCP1
1855	Services	Services and Meters	dp	2	2111011	cwcs	~	211101 1	cwcs				2111011	
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 Tools, Shop and Garage	Equipment	gp							NFA ECC				
1940	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	со		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			

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	Distribution Services	Distribution								
4080	Revenue	Distribution Services Revenue	CREV							
4080-1	Revenue from Rates	Distribution Services Revenue	CREV				CREV			
4080-2	SSS Admin Charge	Other Distribution Revenue	mi				CCA			
4082	Retail Services Revenues	Other Distribution Revenue	mi				OM&A			
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi				OM&A			
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi				OM&A			
4205	Interdepartmental Rents	Other Distribution Revenue	mi				OM&A			
4210	Rent from Electric Property	Other Distribution Revenue	mi				POLE			
4215	Other Utility Operating Income	Other Distribution Revenue	mi				OM&A			
4220	Other Electric Revenues	Other Distribution Revenue	mi				OM&A			
4225	Late Payment Charges	Late Payment Charges	mi				LPHA			
4235	Miscellaneous Service Revenues	Specific Service Charges	mi							
4235-1	Account Set Up Charges	Specific Service Charges	mi				CWNB			
4235-90	Miscellaneous Service Revenues - Residual	Specific Service Charges	mi				OM&A			
4240	Provision for Rate Refunds	Other Distribution Revenue	mi				OM&A			
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi				OM&A			
4305	Regulatory Debits	Other Income & Deductions	mi				OM&A			
4310	Regulatory Credits	Other Income & Deductions	mi				OM&A			
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi				OM&A			
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi				OM&A			
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi				OM&A			
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi				OM&A			
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi				OM&A			
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi				OM&A			
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				OM&A			

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4350	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	Other Income & Deductions	mi								OM&A			
4370	Losses from Disposition of	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		mi								OM&A			
4398	Foreign Exchange Gains and	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)	сор							CEN EWMP				
4708	Charges-WMS	Power Supply Expenses (Working Capital)	сор							CEN EWMP				
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	сор							CEN EWMP				
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	сор							CEN EWMP				
4714	Charges-NW	Power Supply Expenses (Working Capital)	сор							CEN				
4715	System Control and Load Dispatching	Other Power Supply Expenses	сор							CEN EWMP				
4716	Charges-CN	Power Supply Expenses (Working Capital)	сор							CEN				
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	сор							CEN EWMP				
4750	Charges-LV	Power Supply Expenses (Working Capital)	сор							CEN				
5005		Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 E	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 E	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

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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 I	830 & 1835	1830 & 1835 (x	830 & 1835	1830 & 1835 C				1830 & 1835 E	1830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (x	830 & 1835	1830 & 1835 C	;			1830 & 1835 E	1830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (830 & 1835	1830 & 1835 C	;			1830 & 1835 E	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 I	840 & 1845	1840 & 1845 (x	840 & 1845	1840 & 1845 C				1840 & 1845 E	1840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 I	840 & 1845	1840 & 1845 (x	840 & 1845	1840 & 1845 C	:			1840 & 1845 [1840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 I	840 & 1845	1840 & 1845 (840 & 1845	1840 & 1845 C	:			1840 & 1845 E	1840 & 1845 D
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	х	1850 D	1850 C				1850 D	1850 D
5065	Meter Expense	Operation (Working Capital)	cu			сwмс			сммс					
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 E	1815-1855 C	x	1815-1855 [1815-1855 C				1815-1855 D	1815-1855 D
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 I	840 & 1845	1840 & 1845 (x	840 & 1845	1840 & 1845 C				1840 & 1845 [1840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (x	830 & 1835	1830 & 1835 C	:			1830 & 1835 E	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 E	1815-1855 C	х	1815-1855 E	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

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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 [830 & 1835	1830 & 1835 C	x	830 & 1835	1830 & 1835 C	;			1830 & 1835 E	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	(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			CWMR			CWMR					
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				

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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			

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		Administrative and											
5680	Fees	General Expenses (Working Capital)	ad						O&M				
5004	IFRS Placeholder Expense	Administrative and							0				
5681	Account	General Expenses (Working Capital)	ad						U				
	IFRS Placeholder Expense	Administrative and											
5682	Account	General Expenses (Working Capital)	ad						0				
		Administrative and											
5683	IFRS Placeholder Expense Account	General Expenses	ad						0				
		(Working Capital) Administrative and											
5684	IFRS Placeholder Expense	General Expenses	ad						0				
	Account	(Working Capital)											
5685	Independent Market Operator	Power Supply Expenses (Working	сор						NFA ECC				
3003	Fees and Penalties	Capital)	сор						MIALOO				
	Amortization Expense -	Amortization of		DDOD475D	B	B		Books				DDOD475D	DDOD475D
5705	Property, Plant, and Equipment	Assets	dep	PRORATED	Break out	Breakout		Breakout				PRORATED	PRORATED
5710	Amortization of Limited Term		dep	PRORATED	Break out	Breakout		Breakout				PRORATED	PRORATED
3710	Electric Plant	Assets	чер	INONATED	Dieak out	Dieakout		Dieakout				TRORATED	TRORATED
5715		Amortization of	dep	PRORATED	Break out	Breakout		Breakout				PRORATED	PRORATED
	and Other Electric Plant	Assets	·										
5720	Amortization of Electric Plant		dep	PRORATED	Break out	Breakout		Breakout				PRORATED	PRORATED
3720	Acquisition Adjustments	Unclassified	чер	INONATED	Dieak out	Dieakout		Dieakout				TRONATED	INONATED
	Amortization of Unrecovered	Amortization of											
5730	Plant and Regulatory Study Costs	Assets	dep						O&M				
5735	Amortization of Deferred	Amortization of	don						O&M				
5735	Development Costs	Assets	dep						Ualvi				
5740	Amortization of Deferred Charges	Amortization of Assets	dep						O&M				
6005	Interest on Long Term Debt	Interest Expense -	INT						NFA				
0003	-	Unclassifed Other Distribution	1141						NI A				
6105	Taxes	Expenses	ad						NFA				
		Income Tax											
6110	Income Taxes	Expense - Unclassified	Input						NFA				
		Charitable											
6205	Donations	Contributions	ad						O&M				
6210	Life Insurance	Insurance Expense (Working Capital)	ad						O&M				
6215	Penalties	Other Distribution	ad						O&M				
0215	renantes	Expenses	au						UQIVI				
6225	Other Deductions	Other Distribution Expenses	ad						O&M				
							I	L	·				