PILs TAXES - EB-2011-0322				Version 2009.1
REGULATORY INFORMATION (REGINFO)				
Utility Name: Chapleau Public Utilities Corporation			Colour Code	
Reporting period: 2004			Input Cell	
Dava in reporting pariod:	366	dove	Formula in Cell	
Days in reporting period: Total days in the calendar year:	366	days days		
	000	uuyo		
BACKGROUND				
Has the utility reviewed section 149(1) ITA to				
confirm that it is not subject to regular corporate				
tax (and therefore subject to PILs)?		Y/N	Y	
Was the utility recently acquired by Hydro One				
and now subject to s.89 & 90 PILs?		Y/N	N	
Is the utility a non-profit corporation?		Y/N	N	
(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	N	
shared among the corporate group?	LCT	Y/N	N	
Please identify the % used to allocate the OCT and LCT exemptions in	OCT		100%	
Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
Accounting Year End		Date	31-Dec-2004	
MARR NO TAX CALCULATIONS				Regulatory
SHEET #7 FINAL RUD MODEL DATA				Income
(FROM 1999 FINANCIAL STATEMENTS)				
USE BOARD-APPROVED AMOUNTS				
Rate Base (wires-only)			1,609,408	
Common Equity Ratio (CER)			50.00%	
1-CER			50.00%	
Target Return On Equity			9.88%	
Debt rate			7.25%	
Market Adjusted Revenue Requirement			137,846	
1999 return from RUD Sheet #7			6,424	6,424
				0,424
Total Incremental revenue			131,422	
Input: Board-approved dollar amounts phased-in Amount allowed in 2001			43,807	43,807
Amount allowed in 2002			43,807	
Amount allowed in 2003 and 2004 (will be zero due to Bill 210			0	Ć
unless authorized by the Minister and the Board)				0
Amount allowed in 2005 - Third tranche of MARR re: CDM			_	0
Other Board-approved changes to MARR or incremental revenue			-	0
Total Regulatory Income]	94,038
Equity			804,704	
Poture at target POE			70 505	
Return at target ROE			79,505	
Debt			804,704	
Deemed interest amount in 100% of MARR			58,341	
Phase-in of interest - Year 1 (2001)			21,259	
((D43+D47)/D41)*D61			21,239	<u> </u>
Phase-in of interest - Year 2 (2002)			39,800	
((D43+D47+D48)/D41)*D61				
Phase-in of interest - Year 3 (2003) and forward			39,800	
((D43+D47+D48)/D41)*D61 (due to Bill 210)			50.044	
Phase-in of interest - 2005			58,341	
		1		

PILs TAXES - EB-2011-0322	ITEM	Initial	1	M of F	M of F	Tax		
PILS TAKES - EB-2011-0322 PILS DEFERRAL AND VARIANCE ACCOUNTS	TIEN	Estimate		Filing	Filing	Returns		
TAX CALCULATIONS (TAXCALC)				Variance	Variance			
("Wires-only" business - see Tab TAXREC)				K-C	Explanation			
0 Utility Name: Chapleau Public Utilities Corporation						Version 2009.1		
Reporting period: 2004								
						Column		
Days in reporting period:		days				Brought		
Total days in the calendar year:	366	days				From TAXREC		
		\$		\$		\$		
		Ť		Ť		Ť		
I) CORPORATE INCOME TAXES								
Description Natherney DEOINEO ECO		04.000		005 070		444.000		
Regulatory Net Income REGINFO E53	1	94,038		-205,270		-111,232		
BOOK TO TAX ADJUSTMENTS								
Additions:								
Depreciation & Amortization	2	89,398		-51,508		37,890		
Employee Benefit Plans - Accrued, Not Paid	3	0		0		0		
Tax reserves - beginning of year Reserves from financial statements - end of year	4			0		0		
Regulatory Adjustments - increase in income	5	0		0		0		
Other Additions (See Tab entitled "TAXREC")	-			-				
"Material" Items from "TAXREC" worksheet	6			0		0		
Other Additions (not "Material") "TAXREC"	6			0		0		
"Material Items from "TAXREC 2" worksheet Other Additions (not "Material") "TAXREC 2"	6 6		<u> </u>	0		0	\vdash	
Items on which true-up does not apply "TAXREC 3"			1	0	L	0		1
			1	, in the second s				
Deductions: Input positive numbers			L					
Capital Cost Allowance and CEC	7	68,039		-29,912		38,127		
Employee Benefit Plans - Paid Amounts	8			0		0		
Items Capitalized for Regulatory Purposes Regulatory Adjustments - deduction for tax purposes in Item 5	9 10		-	0		0	⊢-	
Interest Expense Deemed/ Incurred	10	39,800	-	145,627		185,427	\vdash	+
Tax reserves - end of year	4		L	0		0		
Reserves from financial statements - beginning of year	4			0		0		
Contributions to deferred income plans	3			0		0		
Contributions to pension plans Interest capitalized for accounting but deducted for tax	3 11			0		0		
Other Deductions (See Tab entitled "TAXREC")	11			0	-	U		
"Material" Items from "TAXREC" worksheet	12			0		0		
Other Deductions (not "Material") "TAXREC"	12			0		0		
Material Items from "TAXREC 2" worksheet	12			0		0		
Other Deductions (not "Material") "TAXREC 2"	12			0		0		
Items on which true-up does not apply "TAXREC 3"				0		U		
TAXABLE INCOME/ (LOSS)		75,597		-372,493		-296,896		
		13,331		-372,433		-230,030		
BLENDED INCOME TAX RATE								
Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	19.12%		-0.5000%		18.62%		
REGULATORY INCOME TAX		14,454		-14,454		0		
		14,434	1	- 14,434		0		
Miscellaneous Tax Credits	14			0		0		
Total Regulatory Income Tax		14,454		-14,454		0		
II) CAPITAL TAXES								
Ontario	L							
Base	15	1,609,408		-244,541		1,364,867	\square	Enter from tax return
Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	16	5,000,000	<u> </u>	0 -244,541		5,000,000 -3,635,133	\vdash	Enter from tax return
			L					
Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%		
Outoris Oralisi Tau			<u> </u>					
Ontario Capital Tax	-	0	<u> </u>	0		0	\square	
Federal Large Corporations Tax								
Base	18	1,609,408	L	-244,304		1,365,104		Enter from tax return
Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	10,000,000		0		10,000,000		Enter from tax return
Taxable Capital		0	<u> </u>	-244,304		-8,634,896		
Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%	<u> </u>	-0.0250%		0.2000%	\vdash	
Auto Tax Males - Megulaiory, Table T, Autual, Table S	20	0.2200%	1	-0.0200%		0.2000%	\vdash	
Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		0		-17,270		-17,270		
Less: Federal Surtax 1.12% x Taxable Income	21	0		0	-	0		
NetLOT		-	<u> </u>	17.0			\square	
Net LCT		0	-	-17,270		-17,270	┝──╂─	
III) INCLUSION IN RATES			1			1		
			L					
Income Tax Rate used for gross- up (exclude surtax)		18.00%						
Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up)	22 23	17,627	<u> </u>		<u> </u>	0	\vdash	
Ontario Capital Tax (no gross-up since it is deductible)	23	0	1			0	\vdash	
		0	1					1
Total PILs for Rate Adjustment MUST AGREE WITH 2002	25	17,627				0		
RAM DECISION			<u> </u>					
	1		I			1		

PILs TAXES - EB-2011-0322	ITEM	Initial	-	M of F	M of F	Tax	r	
PILS DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns		
TAX CALCULATIONS (TAXCALC) ("Wires-only" business - see Tab TAXREC)				Variance K-C	Variance Explanation			
Utility Name: Chapleau Public Utilities Corporation						Version 2009.1		
Reporting period: 2004								
Days in reporting period:	366	days				Column Brought		
Total days in the calendar year:		days				From		
		\$		\$		TAXREC \$		
IV) FUTURE TRUE-UPS								
IV a) Calculation of the True-up Variance				DR/(CR)				
In Additions: Employee Benefit Plans - Accrued, Not Paid	3			0				
Tax reserves deducted in prior year Reserves from financial statements-end of year	4			0				
Regulatory Adjustments	5			0				
Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2	6			0				
In Deductions - positive numbers Employee Benefit Plans - Paid Amounts	8							
Items Capitalized for Regulatory Purposes	9			0				
Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell I204)	10 11			0 127,086				
Tax reserves claimed in current year	4			0				
Reserves from F/S beginning of year Contributions to deferred income plans	4			0				
Contributions to pension plans	3			0				
Other deductions "Material" Items TAXREC Other deductions "Material" Item TAXREC 2	12 12			0				
Total TRUE-UPS before tax effect	26		_	-127,086				
	20		_		L			
Income Tax Rate (excluding surtax) from 2002 Utility's tax return	<u> </u>		х	18.62%			 	
Income Tax Effect on True-up adjustments			=	-23,663				
Less: Miscellaneous Tax Credits	14			0				
Total Income Tax on True-ups				-23,663				
Income Tax Rate used for gross-up (exclude surtax)			_	17.50%				
TRUE-UP VARIANCE ADJUSTMENT				-28,683				
IV b) Calculation of the Deferral Account Variance caused by								
changes in legislation								
REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial								
estimate column)			=	75,597				
CORPORATE INCOME TAX RATE			х	18.62%				
REGULATORY INCOME TAX			=	14,076				
Less: Miscellaneous Tax Credits			_	0				
Total Regulatory Income Tax			=	14,076				
Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell C58)				44.454				
			-	14,454				
Regulatory Income Tax Variance			=	-378				
Ontario Capital Tax								
Base Less: Exemption from tab Tax Rates, Table 2, cell C39			-	1,609,408 5,000,000				
Revised deemed taxable capital			=	-3,390,592				
Rate - Tab Tax Rates cell C54			x	0.3000%				
Revised Ontario Capital Tax			=	0			 	
Less: Ontario Capital Tax reported in the initial estimate column (Cell C70)			-	0				
Regulatory Ontario Capital Tax Variance			=	0				
Federal LCT				1,609,408			 -	
Base Less: Exemption from tab Tax Rates, Table 2, cell C40				10,000,000				
Revised Federal LCT	+		=	-8,390,592			 	
Rate (as a result of legislative changes) tab 'Tax Rates' cell C51	ļ			0.2000%				
Gross Amount	L			0				
Less: Federal surtax Revised Net LCT	-		- =	0				
Less: Federal LCT reported in the initial estimate column (Cell C82) Regulatory Federal LCT Variance			- =	0			 	
• •				47 5001				
Actual Income Tax Rate used for gross-up (exclude surtax)				17.50%				
Income Tax (grossed-up) LCT (grossed-up)	-		+++	-458				
Ontario Capital Tax			++	0				
DEFERRAL ACCOUNT VARIANCE ADJUSTMENT	<u> </u>		=	-458				
TRUE-UP VARIANCE (from cell 1130)			+	-28,683				
Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)	<u> </u>		=	-29,141				
ער או או או אייראר אייראר או או אייראר או או או אייראר אייראר או או אייראר אייראר או או אייראר אייראר אייראר א ער אייראר אייר								

PILs TAXES - EB-2011-0322	ITEM	Initial	T I	M of F	M of F	Tax	1		
PILS DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns			
TAX CALCULATIONS (TAXCALC)		Estimate			Variance	Returns			
("Wires-only" business - see Tab TAXREC)				Variance K-C					
				K-C	Explanation				
0						Version 2009.1			
Utility Name: Chapleau Public Utilities Corporation									
Reporting period: 2004									
						Column			
Days in reporting period:		days				Brought			
Total days in the calendar year:	366	days				From			
						TAXREC			
		\$		\$		\$			
V) INTEREST PORTION OF TRUE-UP			1						
Variance Caused By Phase-in of Deemed Debt	1		1						
Variance Gaussa by I hase in or beenied bebt			1						
Total deemed interest (REGINFO)			-	58,341					
Interest phased-in (Cell C36)	 		+	39,800					
Interest phased-in (Cell C36)				39,000					
				10 5 11					
Variance due to phase-in of debt component of MARR in rates				18,541					
according to the Board's decision									
Other Interest Variances (i.e. Borrowing Levels									
Above Deemed Debt per Rate Handbook)									
Interest deducted on MoF filing (Cell K36+K41)				185,427					
Total deemed interest (REGINFO CELL D61)				58,341					
Variance caused by excess debt				127,086					
Interest Adjustment for Tax Purposes (carry forward to Cell I110)				127,086					
Total Interest Variance				-108,545					
			+						
			-						
			<u> </u>						
			1						
			1					_	

PILs TAXES - EB-2011-0322	LINE	M of F	Non-wires	Wires-only	
TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
0		Return			
				Version 2009.1	
Section A: Identification:					
Utility Name: Chapleau Public Utilities Corporation					
Reporting period: 2004 Taxation Year's start date:					
Taxation Year's end date:					
Number of days in taxation year:		366	days		
Please enter the Materiality Level :		2,012	< - enter materiality	/ level	
(0.25% x Rate Base x CER)	Y/N	Y			
(0.25% x Net Assets)	Y/N				
Or other measure (please provide the basis of the amount)	Y/N				
Does the utility carry on non-wires related operation?	Y/N				
(Please complete the questionnaire in the Background questionnaire	e works	heet.)			
Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
Note: Carry forward wires only Data to rab TANOALO Coldmin R					
Section B: Financial statements data:					
Input unconsolidated financial statement data submitted with Tax returns					
The actual categories of the income statements should be used.					
If required please change the descriptions except for amortization, interes	t expen	se and provision for	r income tax		
Please enter the non-wire operation's amount as a positive number, the p	rogram	automatically treats	all amounts		
in the "non-wires elimination column" as negative values in TAXREC and	TAXRE	62.			
Income:					
Energy Sales	+	2,020,259		2,020,259	
Distribution Revenue	+	518,802		518,802	
Other Income	+	24,892		24,892	
Miscellaneous income	+			0	
	+			0	
Revenue should be entered above this line					
Costs and Expenses:		0.054.444		0.054.444	
Cost of energy purchased Administration	-	2,054,111 158,975		2,054,111 158,975	
Customer billing and collecting	-	65,879		65,879	
Operations and maintenance	-	309,103		309,103	
Amortization	-	37,890		37,890	
Ontario Capital Tax	-			0	1
Reg Assets Interest	-	5,420		5,420	
Interest Charge from Chapleau ESC for PUC's portion of	-			0	
shared costs (Should be Service Charge not Interest)	-	43,807		43,807	
	-			0	
Not Income Defers Interact & Income Taylor CDIT		444.000		111.000	
Net Income Before Interest & Income Taxes EBIT Less: Interest expense for accounting purposes	=	<u>-111,232</u> 185,427	0	-111,232 185,427	
Provision for payments in lieu of income taxes	-	165,427		165,427	1
Net Income (loss)	=	-296,659	0	-296,659	
(The Net Income (loss) on the MoF column should equal to the net income (loss)					ł
per financial statements on Schedule 1 of the tax return.)					
Section C: Reconciliation of accounting income to taxable income					
From T2 Schedule 1 BOOK TO TAX ADDITIONS:					
Provision for income tax	+	0	0	0	
Federal large corporation tax	+	0	0	0	
Depreciation & Amortization	+	37,890	0	37,890	
Employee benefit plans-accrued, not paid	+	0	0	0	
Tax reserves - beginning of year	+	0	0	0	
Reserves from financial statements- end of year	+	0	0	0	
Regulatory adjustments on which true-up may apply (see A66)	+			0	
Items on which true-up does not apply "TAXREC 3"		0	0	0	
Material addition items from TAXREC 2	+	0	0	0	
Other addition items (not Material) from TAXREC 2	+	0	0	0	
Cubiotal		27.000		27.000	
Subtotal	1	37,890	0	37,890	

PILs TAXES - EB-2011-0322	LINE	M of F	Non-wires	Wires-only	
TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
(for "wires-only" business - see s. 72 OEB Act)		Тах		Return	
	0	Return		Version 2009.1	
Other Additions: (Please explain the nature of the additions)					
Recapture of CCA	+			0	
	+			0	
	+			0	
	+			0	
	+ +			0	
	+			0	
Total Other Additions	=	0	0	0	
Total Additions	=	37,890	0	37,890	
Recap Material Additions:					
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
Total Other additions - materiality layed		0	0	0	
Total Other additions >materiality level Other additions (less than materiality level)		0	0	0	
Total Other Additions		0	0	0	
		U	0	0	
BOOK TO TAX DEDUCTIONS:					
Capital cost allowance	-	38,127		38,127	
Cumulative eligible capital deduction (per reassessed 2002 return)	-	0		0	
Employee benefit plans-paid amounts	-	0		0	
Items capitalized for regulatory purposes	-			0	
Regulatory adjustments :				0	
CCA				0	
other deductions		0	0	0	
Tax reserves - end of year Reserves from financial statements- beginning of year	-	0	0	0	
Contributions to deferred income plans		0	0	0	
Contributions to pension plans				0	
Items on which true-up does not apply "TAXREC 3"		0	0	0	
Interest capitalized for accounting deducted for tax				0	
Material deduction items from TAXREC 2	-	0	0	0	
Other deduction items (not Material) from TAXREC 2	-	0	0	0	
Subtotal	=	38,127	0	38,127	
Other deductions (Please explain the nature of the deductions)					
Charitable donations - tax basis	-			0	
	-			0	
				0	
	-			0	
Total Other Deductions	=	0	0	0	
Total Deductions	=	38,127	0	38,127	
Recap Material Deductions:			-	^	
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
Total Other Deductions exceed materiality level		0	0	0	
Other Deductions less than materiality level		0	0	0	
Total Other Deductions		0	0	0	
TAXABLE INCOME DEDUCT:	=	-296,896	0	-296,896	
					1

PILs TAXES - EB-2011-0322	LINE	M of F	Non-wires	Wires-only	
TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
	0	Return			
				Version 2009.1	
Net capital loss applied positive number	-			0	
Charitable donations		0		0	
NET TAXABLE INCOME	=	-296,896	0	-296,896	
FROM ACTUAL TAX RETURNS					
Net Federal Income Tax (Must agree with tax return)	+	0		0	
Net Ontario Income Tax (Must agree with tax return)	+	0		0	
Subtotal	=	0	0	0	
Less: Miscellaneous tax credits (Must agree with tax returns)	-	0		0	
Total Income Tax	=	0	0	0	
FROM ACTUAL TAX RETURNS					
Net Federal Income Tax Rate (Must agree with tax return)		13.12%		13.12%	
Net Ontario Income Tax Rate (Must agree with tax return)		5.50%		5.50%	
Blended Income Tax Rate		18.62%		18.62%	
Section F: Income and Capital Taxes					
RECAP					
Total Income Taxes	+	0	0	0	
Ontario Capital Tax	+	0		0	
Federal Large Corporations Tax	+	0		0	
Total income and capital taxes	=	0	0	0	

PILs TAXES - EB-2011-0322	LINE	M of F	Non-wires	Wires-only	
Tax and Accounting Reserves		Corporate	Eliminations	Tax	
For MoF Column of TAXCALC		Tax		Return	
(for "wires-only" business - see s. 72 OEB Act)		Return		literation	
0		literation		Version 2009.1	
Utility Name: Chapleau Public Utilities Corporation	1				
Reporting period: 2004					
TAX RESERVES					
TAA RESERVES					
Beginning of Year:					
				0	
Reserve for doubtful accounts ss. 20(1)(I)				0	
Reserve for goods & services ss.20(1)(m)				0	
Reserve for unpaid amounts ss.20(1)(n)				0	
Debt and share issue expenses ss.20(1)(e)				0	
Other - Please describe				0	
Other - Please describe				0	
				0	
Total (carry forward to the TAXREC worksheet)		0	0	0	
End of Year:					
Reserve for doubtful accounts ss. 20(1)(I)				0	
Reserve for goods & services ss.20(1)(I)				0	
Reserve for unpaid amounts ss.20(1)(n)				0	
Debt and share issue expenses ss.20(1)(e)				0	
Other - Please describe				0	
Other - Please describe				0	
				0	
				0	
Insert line above this line					
Total (carry forward to the TAXREC worksheet)		0	0	0	
FINANCIAL STATEMENT RESERVES					
Beginning of Year:					
				0	
				0	
Environmental				0	
Allowance for doubtful accounts				0	
Inventory obsolescence				0	
Property taxes				0	
Other - Please describe				0	
Other - Please describe				0	
				0	
Total (carry forward to the TAXREC worksheet)		0	0	0	
End of Year:					
				0	
				0 0	
Environmental					
Environmental Allowance for doubtful accounts				0 0 0	
Environmental Allowance for doubtful accounts Inventory obsolescence				0 0 0	
Environmental Allowance for doubtful accounts Inventory obsolescence Property taxes				0 0 0 0	
Environmental Allowance for doubtful accounts Inventory obsolescence Property taxes Other - Please describe				0 0 0 0 0 0	
Environmental Allowance for doubtful accounts Inventory obsolescence Property taxes				0 0 0 0 0 0 0 0	
Environmental Allowance for doubtful accounts Inventory obsolescence Property taxes Other - Please describe Other - Please describe				0 0 0 0 0 0	
Environmental Allowance for doubtful accounts Inventory obsolescence Property taxes Other - Please describe				0 0 0 0 0 0 0 0	

PILs TAXES - EB-2011-0322	LINE	M of F	Non-wires	Wires-only	
TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Тах	
(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
RATEPAYERS ONLY Shareholder-only Items should be shown on TAXREC 3		Return		Versien 2000 4	
Shareholder-only items should be shown on TAXREC 3				Version 2009.1	
Utility Name: Chapleau Public Utilities Corporation					
Reporting period: 2004		000			
Number of days in taxation year: Materiality Level:		366 2,012			
Materianty Level.		2,012			
Section C: Reconciliation of accounting income to taxable income					
Add:	+			0	
Gain on sale of eligible capital property	+			0	
Loss on disposal of assets	+			0	
Charitable donations (Only if it benefits ratepayers)	+			0	
Taxable capital gains	+			0	
	+			0	
Scientific research expenditures deducted per financial statements	+			0	
Capitalized interest	+			0	
Soft costs on construction and renovation of buildings	+			0	
Capital items expensed	+			0	
Debt issue expense	+			0	
Financing fees deducted in books	+			0	
Gain on settlement of debt Interest paid on income debentures	+			0	
Recapture of SR&ED expenditures	+			0	
Share issue expense	+			0	
Write down of capital property	+			0	
Amounts received in respect of qualifying environment trust	+			0	
Provision for bad debts	+			0	
	+			0	
	+			0	
Other Additions: (please explain in detail the nature of the item)	+			0	
				0	
				0	
	+			0	
	+			0	
Total Additions	+	0	0	0	
	=	0	0	0	
Recap of Material Additions:					
		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	0	0	
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		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	

PILs TAXES - EB-2011-0322	LINE	M of F	Non-wires	Wires-only	
TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
RATEPAYERS ONLY		Return			
Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
Utility Name: Chapleau Public Utilities Corporation					
Reporting period: 2004					
Number of days in taxation year:		366			
Materiality Level:		2,012			
		2,012			
		0	0	0	
		0	0	0	
Total Material additions		0	0	0	
Other additions less than materiality level		0	0	0	
Total Additions		0	0	0	
		0	0	U	
Deduct:	+ +				
	+ - h			0	
Gain on disposal of assets per f/s	-			0	
Dividends not taxable under section 83	-			0	
Terminal loss from Schedule 8	-			0	
Depreciation in inventory, end of prior year	-			0	
Scientific research expenses claimed in year from Form T661	-			0	
Bad debts	-			0	
Book income of joint venture or partnership	-			0	
Equity in income from subsidiary or affiliates	-			0	
Contributions to a qualifying environment trust	-			0	
Other income from financial statements	-			0	
	-				
	-			0	
	-			0	
Other deductions: (Please explain in detail the nature of the item)	-			0	
				0	
				0	
	-			0	
Total Deductions	=	0	0	0	
Recap of Material Deductions:					
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
				0	
		0		0	
		0	0	0	
		0	0	0	
		0 0	0 0	0	
Total Deductions avaged metaziality laural		0 0 0	0 0 0	0	
Total Deductions exceed materiality level		0 0 0	0 0 0	0 0 0	
Total Deductions exceed materiality level Other deductions less than materiality level Total Deductions		0 0 0	0 0 0	0	

PILs TAXES - EB-2011-0322					
TAX RETURN RECONCILIATION (TAXREC 3)					
Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Тах	
(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
	D	Return			
Utility Name: Chapleau Public Utilities Corporation				Version 2009.1	
Dementing meriods 2004					
Reporting period: 2004 Number of days in taxation year:		366			
Number of days in taxation year.		000			
Section C: Reconciliation of accounting income to taxable income	_				
Add:					
Recapture of capital cost allowance	+			0	
CCA adjustments	+			0	
CEC adjustments	+			0	
Gain on sale of non-utility eligible capital property	+			0	
Gain on sale of utility eligible capital property	+			0	
Loss from joint ventures or partnerships	+			0	
Deemed dividend income	+			0	
Loss in equity of subsidiaries and affiliates Loss on disposal of utility assets	+			0	
Loss on disposal of utility assets	++			0	
Depreciation in inventory -end of year	+			0	
Depreciation and amortization adjustments	+			0	
Dividends credited to investment account	+			0	
Non-deductible meals	+	0		0	
Non-deductible club dues	+			0	
Non-deductible automobile costs	+	0		0	
Donations - amount per books Interest and penalties on unpaid taxes	-	0		0	
Management bonuses unpaid after 180 days of year end		0		0	
Imputed interest expense on Regulatory Assets				0	
Small tools expensed for accounting	+	0		0	
Ontario capital tax adjustments	+	0		0	
Changes in Regulatory Asset balances	+			0	
	+			0	
Other Additions: (please explain in detail the nature of the item) Taxable portion of regulatory assets	+	0		0	
Amortization of regulatory assets	+	0		0	
Ontario specified tax credits	+	0		Ű	
Total Additions on which true-up does not apply	=	0	0	0	
Deduct:					
CCA adjustments CEC adjustments	-			0	
Depreciation and amortization adjustments	-			0	
Gain on disposal of assets per financial statements	-			0	
Financing fee amorization - considered to be interest expense for PILs	-			0	
Imputed interest income on Regulatory Assets	-			0	
Donations - amount deductible for tax purposes	-			0	
Income from joint ventures or partnerships	-			0	
Carrying charges revenue	-	0		0	
Regulatory assets recovered	-	0		0	
	-			0	
	-			0	
Ontario capital tax adjustments to current or prior year	-	0		0	
	-			0	
Changes in Regulatory Asset balances	-			0	
Other deductions (Discover and the basis of the basis of the basis	-			0	
Other deductions: (Please explain in detail the nature of the item)	-			0	
	-			0	
				0	
	-				
	-			0	
Total Deductions on which true-up does not apply		0	0		

PILs TAXES - EB-2011-0322 Corporate Tax Rates Exemptions, Deductions, or Thresholds Utility Name: Chapleau Public Utilities Corporation Reporting period: 2004

Manalan	00004
Version	2009.1

Table 1

				Tuble 1
Rates Used in 2002 RAM PI	Ls Applicat	ions for 2002		
Income Range		0	200,001	
RAM 2002		to	to	>700,000
	Year	200,000	700,000	
Income Tax Rate				
Proxy Tax Year	2002			
Federal (Includes surtax)		13.12%	26.12%	26.12%
and Ontario blended		6.00%	6.00%	12.50%
Blended rate		19.12%	34.12%	38.62%
Capital Tax Rate		0.300%		
LCT rate		0.225%		
Surtax		1.12%		
Ontario Capital Tax	MAX	5 000 000		
Exemption **	\$5MM	5,000,000		
Federal Large Corporations Tax Exemption **	MAX \$10MM	10,000,000		

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

					Table 2
Expected Income Tax Rates	s for 2004 a	nd Capital Tax	Exemptions for	2004	
Income Range		0	250,001	400,001	
Expected Rates		to	to	to	>1,128,000
	Year	250,000	400,000	1,128,000	
Income Tax Rate					
Current year	2004				
Federal (Includes surtax)	2004	13.12%	22.12%	22.12%	22.12%
Ontario	2004	5.50%	5.50%	9.75%	14.00%
Blended rate	2004	18.62%	27.62%	31.87%	36.12%
Capital Tax Rate	2004	0.300%			
LCT rate	2004	0.200%			
Surtax	2004	1.12%			
Ontario Capital Tax	MAX	5,000,000			
Exemption *** 2004	\$5MM	5,000,000			
Federal Large Corporations Tax Exemption *** 2004	MAX \$50MM	10,000,000			

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

Input Information from Utili	ty's Actual	2004 Tax Retur	ns		
Income Range		0	250,001	400,001	
		to	to	to	>1,128,000
	Year	250,000	400,000	1,128,000	
Income Tax Rate					
Current year	2004				
Federal (Includes surtax)		13.12%	22.12%	22.29%	22.12%
Ontario		5.50%	5.50%	13.77%	14.00%
Blended rate		18.62%	27.62%	36.06%	36.12%
Capital Tax Rate		0.300%			
LCT rate		0.200%			
Surtax		1.12%			
Ontario Capital Tax Exemption *	MAX \$5MM	5,000,000			
Federal Large Corporations Tax Exemption *	MAX \$50MM	10,000,000			

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

Table 3

PILs TAXES - EB-2011-0322 Analysis of PILs Tax Accoun			Ц										
Utility Name: Chapleau Publi Reporting period: 2004	c Utilit	ies Corporation		Sign Conventi	on:	+ for increase;	- for	docrosso					Version 2009.1 0
Reporting period. 2004				Sign Conventi		F IOI IIIcrease,	- 101	ueciease					•
Year start:		01/10/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005	01/01/20	06	
Year end:		31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005	30/04/20	06	Tota
Opening balance:	=	0		5,068		-2,075		-25,144		-45,956	-72,9	78	(
Board-approved PILs tax	+/-			0,000	_	2,010		20,144	-	40,000			_ `
proxy from Decisions (1)											_		
PILs proxy from April 1,		5,068	-	17,627	-	22,695		18,894	-	4,407	7,6	30	76,32
2005 - input 9/12 of amount													
True-up Variance	+/-		—		_				_	17,168		_	17,168
Adjustment Q4, 2001 (2)													
True-up Variance	+/-		_						_			-	(
Adjustment (3)													
Deferral Account Variance			_	-5,982	_	-22,112		-21,403	_	-28,683		-	-78,180
Adjustment Q4, 2001 (4)													
													(
Deferral Account Variance Adjustment (5)	+/-												
Adjustment (5)				0		0		-458		-458			-916
Adjustments to reported	+/-			Ű				400		400			
prior years' variances (6)													
	+/-		—		-	-			-		_	-	_ (
Carrying charges (7)						<u> </u>						_	(
PILs billed to (collected from) customers (8)	-												
		0		-18,788		-23,652		-17,846		-19,456	-12,0	24	-91,765
Ending balance: # 1562		5,068		-2,075		-25,144		-45,956		-72,978	-77,3	72	-77,372
Linding balance. # 1502	I	0,000	-	2,010	-	20,111		10,000	-	. 2,010			,011
Uncollected PILs NOTE: The purpose of this we For explanation of Account 156													
	62 plea	se refer to Acco	ountin	ng Procedures I	Hand	book for Electric	: Dis	tribution Utilities					
NOTE: The purpose of this wo For explanation of Account 156	62 plea 2 or 3 v	se refer to Accor	ountin	ng Procedures I t for the PILs p	Hand brox	book for Electric y and recovery.	Dis AN	stribution Utilities	s an	d FAQ April 200	3.		
NOTE: The purpose of this wor For explanation of Account 156 Please identify if Method 1, 2 (1) (i) From the Board's Decis Please insert the Q4, 2	52 plea 2 or 3 v sion - s 2001 pl	se refer to Accor vas used to acc ee Inclusion in R roxy in column C	ountin count Rates Ceve	ng Procedures I t for the PILs p s, Part III of the n though it was	Hand brox TAX s app	book for Electric y and recovery. CALC spreadshoroved effective I	Dis AN eet f Marc	tribution Utilitie SWER: or Q4 2001 and th 1, 2002.	s an	d FAQ April 200	3.		
NOTE: The purpose of this work For explanation of Account 150 Please identify if Method 1, 2 (1) (i) From the Board's Decis	62 plea 2 or 3 v 5ion - s 2001 pl 2 than o	se refer to Accor vas used to acc ee Inclusion in R roxy in column C one decision in th	ountin count Rates Ceve the ye	ng Procedures I t for the PILs r s, Part III of the n though it was ear, calculate a	Hand Drox TAX S app s wei	Ibook for Electric y and recovery. CALC spreadsh proved effective I ghted average p	Dis AN eet f Marc roxy	tribution Utilities SWER: or Q4 2001 and th 1, 2002.	s an	d FAQ April 200	3.		
NOTE: The purpose of this wo For explanation of Account 150 Please identify if Method 1, 2 (1) (i) From the Board's Decis Please insert the Q4, 2 If the Board gave more (ii) If the Board approved d (iii) Column G - In 2003, the	62 plea cor 3 w sion - so 2001 pl than o ifferent o initial	se refer to Acco vas used to acc ee Inclusion in R roxy in column C one decision in th t amounts, input estimate should	Count Count Rates Ceve the ye the E	ng Procedures I t for the PILs p s, Part III of the n though it was ear, calculate a Board-approve ude the Q4 200	Hand Drox TAX app wei d am 01 PI	book for Electric y and recovery. CALC spreadsho proved effective I ghted average p ounts in cells C1 Ls tax proxy and	Dis AN eet f Marc roxy 3 ar the	tribution Utilities SWER: or Q4 2001 and th 1, 2002. d E13. 2002 PILs tax p	s an I 200 proxy	d FAQ April 200)2. /.	3.		
NOTE: The purpose of this wo For explanation of Account 150 Please identify if Method 1, 2 (1) (i) From the Board's Decis Please insert the Q4, 2 If the Board gave more (ii) If the Board approved d	62 plea or 3 w sion - so 2001 pl than o ifferent ifferent initial I PILs t	se refer to Acco vas used to acc ee Inclusion in R roxy in column C one decision in th a amounts, input estimate should tax proxy was rei	Countin Rates Ceve the ye the E I inclu	ing Procedures I t for the PILs p s, Part III of the in though it was ear, calculate a Board-approve ude the Q4 200 ed from rates o	Hand TAX app wei d am 1 PI n Ap	book for Electric y and recovery. CALC spreadshi roved effective I ghted average p ounts in cells C1 Ls tax proxy and ril 1, 2004 and th	Dis AN eet f Marc roxy 3 ar the ne 20	tribution Utilities SWER: or Q4 2001 and ch 1, 2002. d E13. 2002 PILs tax pro 2002 PILs tax pro	s an I 200 proxy pxy r	d FAQ April 200)2. /. emained.	3. Method 1	05.	
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