3240 Mavis Road
Mississauga, Ontario
L5C 3K1

Tel: (905) 273-4098
Fax (905) 566-2737

May 17, 2012

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

Dear Ms. Walli:

Re: Enersource Hydro Mississauga Inc.
Cost of Service Electricity Distribution Rates Application
EB-2012-0033

Please find enclosed updated evidence in this proceeding. This update is necessary to reflect the Decision in EB-2011-0100, Enersource's 2012 rate proceeding, and to provide more recent versions of ratings reports.

A list of the updated evidence is provided below. Note that a number of Excel models have been updated. These have been provided to the Board as live Excel spreadsheets, as indicated below.

To provide assistance, an attachment to this letter lists the changes made to the Excel models.

Exhibit 1

Tab 3 Schedule 5 Appendix 1 – DBRS Rating Report

Tab 3 Schedule 5 Appendix 2 – Standard and Poors Rating Report

Tab 2 Schedule 1 - Manager's Summary of the Application

Tab 2 Schedule 1 Appendix 2-C(i) - Revenue Requirement Work Form 2013 Test Year (also filed as a live Excel sheet)

Exhibit 6

Tab 1 Schedule 1 - Calculation of Revenue Deficiency or Sufficiency

Exhibit 7

Tab 1 Schedule 1 - Cost Allocation Study Overview

Tab 1 Schedule 1 Appendix 1 - 2013 Enersource Rolled Up Cost Allocation Model (also filed as a live Excel sheet)

Tab 1 Schedule 1 Appendix 2-O - Cost Allocation (also filed as a live Excel sheet)

Exhibit 8

Tab 1 Schedule 1 – Fixed / Variable Proportion

Tab 1 Schedule 1 Appendix 1 - Proposed Tariff of Rates and Charges 2013

Tab 1 Schedule 1 Appendix 2 - Proposed Tariff of Rates and Charges 2014

Tab 1 Schedule 1 Appendix 3 - Tariff of Rates and Charges 2012

Tab 8 Schedule 1 Appendix 2-U - Revenue Reconciliation (also filed as a live Excel sheet)

Tab 9 Schedule 1 - Bill Impacts

Tab 9 Schedule 1 Appendix 2-V - Bill Impacts (also filed as a live Excel sheet)

Exhibit 9

Tab 1 Schedule 1 - Disposition of Deferral and Variance Accounts

Tab 1 Schedule 1 Appendix 3 - Proposed Rate Riders

Tab 2 Schedule 1 - Smart Meters

Tab 2 Schedule 1 Appendix 1 - 2013 Smart Meter Model (also filed as a live Excel sheet)

Tab 2 Schedule 1 Appendix 2-Q - Smart Meters (also filed as a live Excel sheet)

Sincerely,

Original Signed.

Gia M. DeJulio
Director, Regulatory Affairs

cc. Dan Pastoric, Executive Vice-President and Chief Operating Officer

Attach.

Attachment

Changes to Excel Models in Cost of Service Evidence Update May 17 2012

Exhibit 1

1) Tab 2 Schedule 1 Appendix 2-C(i) Revenue Requirement Work Form 2013 Test Year
    a) Worksheet 3, cell E23 – updated amount to $114,703,938

Exhibit 7

2) Schedule 1 Appendix 1 – Enersource Cost Allocation Model
    a) Excel tab “I1 Intro” cell C15 – Revised Date of submission
    b) Excel tab “I5.1 Misc Data” cells D26:L26 – Revised Approved Monthly Service Charges to exclude smart meter charge and equal the actual May 1, 2012 approved rates
    c) Excel tab “I6.1 Revenue” cell B16 – Revised Deficiency from RRWF to (16,581,228)
3) Schedule 1 Tab 1 Appendix 2-O - Cost Allocation
    a) Cells D55:D61 – Revised Load Forecast X current approved rates.
    b) Cell E53:E61 – Revised % amount to multiply in column header and formulas.
    c) Cells F55:F61 – Revised LF X Proposed rate amounts.

Exhibit 8

4) Tab 1 Schedule 1 Appendix 1 - Proposed Tariff of Rates and Charges 2013, and Tab 1 Schedule 1 Appendix 2 - Proposed Tariff of Rates and Charges 2014
    a) Made all necessary changes to rates.
5) Tab 8 Schedule 1 Appendix 2-U - Revenue Reconciliation
    a) Updated columns: I, J, K, N, O
6) Tab 9 Schedule 1 Appendix 2-V - Bill Impacts
    a) Updated all worksheets for 2012 approved rates and 2013/2014 revised rates

Exhibit 9

7) Tab 1 Schedule 1 Appendix 3 - Proposed Rate Riders
    a) Updated cells L16:L19
8) Tab 2 Schedule 1 Appendix 2-Q - Smart Meters
    a) Cell G25 – reduced 2012 funding adder
9) Tab 2 Schedule 1 Appendix 1 - 2013 Smart Meter Model
    a) Worksheet 8 – deleted cells K100 – K107

Manager's Summary of the Application

Introduction

Enersource Hydro Mississauga Inc. ("Enersource" or the "Company") submits its cost of service ("COS") rate application ("Application") based on a forward test year, for 2013 electricity distribution rates ("EDR") effective January 1, 2013 ("Test Year"), and for incremental capital and return ("ICR") for 2014 EDR, effective January 1, 2014 ("ICR Year").

Specifically, the Application seeks approval for the following elements for the 2013 and 2014 years:

2013 Test Year:

2013 revenue requirements and resultant rates based on:

- forecast of Operations, Maintenance, and Administration ("OM&A") expenses for 2013;
- return on rate base, including capital expenditure budgets for 2013;
- depreciation expense for 2013;
- payments in lieu of taxes ("PILs") for 2013; and
- revenue offset from other sources ("Other Revenue") for 2013.

2014 ICR Year:

2014 revenue requirements and resultant rates based:

- Board-approved OM&A expenses for 2013, held unchanged for 2014;
- Board-approved return on rate base, held unchanged from 2013, including capital expenditure budgets for 2014;
- depreciation expense for 2014; and
- PILs for 2014 relating to incremental capital and return.

The substantive reasons for this request are discussed below. From a procedural perspective, Enersource appreciates that its proposed approach respecting the treatment of capital for a two-year period departs from past practice. The Board has approved multi-year rate applications but none has been limited past the first year to incremental capital only, like this Application.

The Board has recognized the need for new ways to approach the challenges of managing the rate treatment of infrastructure investment and the approach in this Application is proposed in that context. Therefore, Enersource recognizes that it may be appropriate to address the structure of this proposed approach as a preliminary issue in this Application.

Reasons for Proposed Approach

The Chair of the OEB recently stated that "one of the major challenges facing the sector today and the most significant driver of costs is the scale of capital spending expected over the next few years from most utilities – generators, transmitters and distributors alike – to renew and modernize the system and provide for new demand".[1] As a result, the Board has recognized the need "to consider how existing regulatory approaches and tools may need to be adapted to ensure that public policy goals are met in a cost effective manner".[2]

The need to adapt regulatory approaches to meet new needs of capital investment has been discussed in a number of forums, including the Board's *Renewed Regulatory Framework for Electricity* ("RRFE").[3] As part of that process, the Board tabled for discussion a "straw man" model ("Straw Man

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[1] Rosemarie T. Leclair, Chair & CEO, Ontario Energy Board, Remarks for the Ontario Energy Network, November 21, 2011, p. 7.
[2] Letter from OEB to Stakeholders, November 8, 2011, Attachment A.
[3] EB-2010-0377, EB-2010-0378, EB-2010-0379, EB-2011-0043, and EB-2011-0004.

Model") drafted by Board staff that involves a multi-year capital plan with annual adjustments.

The outcome of this Application provides a practical and reasonable interim solution to the underlying challenges of rate regulation in a time of growing capital requirements.

How the Proposed Approach Differs from the Current Model

The Board's current rate setting model has resulted in nominal rate increases via incentive regulation mechanism ("IRM") since Enersource's last COS rate application for the 2008 rate year.[4] During this period, Enersource has continued to invest in essential capital infrastructure in order to deliver on the Company's mission "to consistently fulfill and exceed customer needs and stakeholder requirements".

As a result, a material component of the deficiency for the 2013 Test Year is due to the cumulative difference between the 2008 average net book value ("NBV") of assets and the 2013 Test Year average NBV. The balance of the revenue deficiency is due to the changes in OM&A and depreciation since 2008, despite the partial offset by the annual IRM distribution rate changes since then.

The result of the lag between the time in which the capital investments were made from 2009 to 2012 is a one-time increase to revenue requirement of 6.45%. If the costs of capital were included in rate base and revenue requirement at the time they were made, the annual increase of rates attributable to capital investment would have been in the range of 0.15% to 3.47%, as shown

[4] In the preparation of the Application, Enersource assumed that its 2012 IRM application, EB-2011-0100, for rates effective May 1, 2012, would be approved as updated. The Board's decision, released April 19, 2012, has been reviewed, and Enersource is hereby filing the resulting necessary updates to the Application.

in Table 1 below. Customers would therefore have benefitted from this smoother rate increase.

The annual investments in capital and the resulting changes in revenue requirements, for each of the IRM years, are shown in Table 1 below[5].

Table 1: Change in Average Net Book Value of Assets and Revenue Requirement, 2009 - 2012

Year	Annual Investments in Capital[1] ($000s)	Cost of Capital ($000s)[2]	Annual % Change from Approved Revenue Requirement
2009	2,385	172	0.15%
2010	13,265	1,129	1.00%
2011 (MIFRS)	11,298	1,944	1.71%
2012 (MIFRS)	28,747	4,017	3.47%

[1] Reflects changes in the average net book value of assets only, excluding Smart Meter assets. Working Capital Allowance held at 2008 OEB-approved amount.
[2] Cost of Capital is WACC rate multiplied by the cumulative investments in capital.

Under the current IRM model, Enersource continues to make significant capital investments that exceed depreciation, with little financial return. This ongoing investment results in pent-up costs imposed all in one year on customers pursuant to the cost of service rebasing process. This approach does not incent efficiency or benefit customers; it causes confusion and concern among customers due to the resulting step increase in distribution rates following a COS rate application proceeding.

Enersource is proposing a modest change to the current approach to facilitate more gradual rate changes for customers to mitigate the step increases in rates.

[5] All references to dollar amounts are quoted in thousands of dollars throughout the Application, unless indicated otherwise.

The need for a modified approach is particularly timely for Enersource's customers. As fully detailed in Exhibit 2 Tab 2 Schedule 2 and Exhibit 2 Tab 2 Schedule 2 Appendix 1, i.e., the Asset Management Plan, there is a need for significant capital investment in Enersource's system starting within the next four to five years, continuing over the next decade and beyond. It reflects the need to replace or substantially refurbish many of Enersource's electricity system assets that were installed during the City of Mississauga's boom development years of the 1970's, 1980's, and 1990's. A significant portion of this vintage of assets was paid for by developers and therefore is not included in the current rate base and does not impact current distribution rates.

Enersource's direct capital investments during that same period of boom development will also require a similar degree of replacement and/or rehabilitation and financial returns from this investment will, in effect, replace the returns generated from the retired plant.

In 2011, Enersource extended the useful lives of its assets subsequent to the commissioning of a study prepared by Kinectrics Inc. This is discussed at Exhibit 2 Tab 1 Schedule 1. The impact of this extension is lower annual depreciation and amortization expenses, furthering the growth in the NBV of assets.

When considering the impact of increased capital expenditure requirements combined with lower depreciation and amortization expense recognition, Enersource's rate base will increase at a significantly faster rate than in the past. If this increase is recognized only at the time of a COS rate application, customers will experience significant distribution rate increases every four or so years.

The consequence of this is that sensitivity to managing rate impacts to all customers will be more important than ever. Therefore, it is important to start

incorporating a forward-looking approach that takes a longer-term view of the need for capital investment. Developing this approach while there is still some lead time for major capital investments will permit customers to become adjusted to this new approach within a relatively stable environment and with a nominal rate impact. (The impact on the 2014 total electricity bill for a typical residential customer using 800 kWh per month is a decrease from 2013 of 0.3% or $0.40 per month). It also provides the Board with the opportunity to address a longer-term approach to capital investment within the context of a relatively predictable outcome. Addressing these issues prior to a major wave of investment expected to start in the next four to five years is more prudent than waiting until Enersource and the rest of the sector are in the middle of it.

Further, a two-year capital approach aligns with the timing of the RRFE, in that it can provide experience and information that may be helpful for the Board in finalizing that review. It also does not commit to a multi-year approach that may interfere with the Board's timing horizon for implementing a new framework.

Enersource will do its part to respect customers both with regard to costs and quality of service.

With respect to costs, the proposal includes separating the treatment of OM&A from capital for the 2014 ICR Year, not unlike the Straw Man Model. However, unlike the Straw Man Model, if Enersource's proposed treatment of capital is approved, Enersource will hold flat OM&A levels in rates over the two years, with greater incentive for increased productivity and performance outcomes.

As stated above, the proposed ICR Year is an interim solution for Enersource, expected to be followed in subsequent years with the final model resulting from the RRFE.

With respect to quality of service, Enersource's mission "to consistently fulfill and exceed customer needs and stakeholder requirements" will continue to be a primary goal of the Company. Enersource will continue to make necessary investments in infrastructure whether or not the Board approves this proposed interim approach. Enersource will not refrain from its obligation to meet customers' reliability requirements; it is, however, proposing how the Board can more effectively meet its obligation to set just and reasonable rates while addressing the general desire for rate smoothing.

Filing Requirements

The Application has been prepared in accordance with the Board's *Update to Chapter 2 of the Filing Requirements for Transmission and Distribution Applications*, dated June 22, 2011 ("Filing Requirements"). Enersource has also referenced the Board's *2006 Electricity Distribution Rate Handbook* ("2006 EDR Handbook") for appropriate guidance.

For OM&A, Capital Expenditures, and Other Revenue, Enersource has provided the individual Uniform System of Accounts ("USofA"). It has grouped the accounts in the manner described in Appendix A (*Grouping of Accounts in the 2006 EDR Model*) of the 2006 EDR Handbook, and/or the groupings provided in Appendix 2-D (*Accounts for OM&A Analysis*) of the Filing Requirements.

The Rate Base has been determined utilizing an average of forecasted NBV of assets at year-end 2012 and 2013 plus a working capital requirement, and then a NBV of assets at year-end 2013 and 2014.

Enersource has followed the Board's policies related to cost of capital to determine the return on rate base. For the purposes of the working capital requirement, Enersource has adopted the results from the lead/lag study which it prepared in 2009 as an undertaking from its prior COS rate application for the

2008 rate year (EB-2007-0706), resulting in a working capital allowance of 13.5%. This is discussed further at Exhibit 2 Tab 1 Schedule 4. Enersource has completed a detailed load and customer forecast. A short term forecast is provided at Exhibit 3 Tab 1 Schedule 2, and a long term peak demand forecast is provided at Exhibit 2 Tab 2 Schedule 2 Appendix 1. An updated cost allocation study has also been completed and is provided at Exhibit 7 Tab 1 Schedule 1. Rate riders related to the clearance of deferral and variance accounts are being proposed (discussion at Exhibit 9 Tab 1 Schedule 1) and Enersource is proposing that there be no change in the current Retail Transmission Service Rates (see Exhibit 8 Tab 2 Schedule 1).

International Financial Reporting Standards ("IFRS")

The Board has provided[6] for the commencement of basing COS rate applications for rates effective January 1, 2012, and beyond, upon modified IFRS ("MIFRS").[7] For further discussion on MIFRS see Exhibit 1 Tab 3 Schedule 1.

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[6] OEB proceeding EB-2008-0408 resulted in the issuance of the *Report of the Board, Transition to IFRS*, on July 28, 2009, subsequently amended November 8, 2010, and March 15, 2011, and then appended by an addendum, dated June 13, 2011, (collectively, the "Board Report").

[7] On March 31, 2012, an announcement by Canada's Accounting Standards Board ("AcSB") who were meeting on March 20-21, noted the following:

"The AcSB decided to extend the deferral of the mandatory IFRS changeover date for entities with qualifying rate regulated activities by one year to January 1, 2013 in light of the recent discussions of the IASB's future agenda."

Enersource understands that the basis for the AcSB's extended deferral relates to the continuing deliberations by the International Accounting Standards Board regarding its agenda project on rate regulatory activities and the potential development of interim guidance prior to pre-changeover standards. However, Enersource had already proceeded with its transition to MIFRS, effective January 1, 2012, and has elected to maintain its adoption of IFRS.

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Enersource has complied with the direction in the Board Report, and has filed its Application based upon MIFRS, but for comparative purposes, has provided certain information on a CGAAP basis including the base revenue requirement. Enersource proposes a rate rider to refund to customers a one-time rate base adjustment of $12,821, plus return, in 2013, reflecting the transition from CGAAP to IFRS.

2013 Test Year Rate Base and Revenue Requirement

A detailed analysis of the reasons for the increase in rate base and revenue requirement from 2008 to 2013 is provided in Exhibit 2 Tab 1 Schedule 1 and Exhibit 6 Tab 1 Schedule 1, respectively. The revenue requirement in 2008 underpinning the design of distribution rates was $114,689. The revenue requirement proposed for 2013 is $131,285. With increases in rates from 2009 to 2012, and the updated load forecast, the revenue deficiency is $16,581 in 2013. Details of this are provided in Exhibit 6 Tab 1 Schedule 1, and in the Revenue Requirement schedule found at Exhibit 1 Tab 2 Schedule 2 Appendix 2-C(i).

Enersource proposes a 2013 Test Year rate base pursuant to Table 3 below.

Table 3: Rate Base 2008 to 2013

2008 Rate Base	**$ 496,562**
Increase in Working Capital Allowance	**21,317**
Major Investments	
New Administration Office	20,000
Smart Meters	30,367
Amortization for New Office and Smart Meters	(8,144)
Subtotal	**42,223**
Net Average Distribution Rate Base Additions	
Investments in Distribution System Assets	40,017
Investments in Information Systems	8,336
Contribution to Hydro One	4,068
Other Distribution Assets	1,544
IFRS-CGAAP Transition	12,821
Subtotal	**66,786**
2013 Test Year Rate Base	**$ 626,888**
IFRS-CGAAP Transitional Rate Rider	(12,821)
2013 Test Year Rate Base Adjusted	**$ 614,067**

Enersource proposes a 2013 Test Year revenue requirement as shown in Table 4 below.

Table 4: Revenue Requirement 2012 to 2013

2012 Revenue Requirement at 2013 load and customers (including 2012 Proposed Smart Meter Funding Adder)		116,543
2012 Smart Meter Funding Adder denied beyond April 30, 2012		(1,839)
2012 Revenue Requirement at 2013 load and customers		114,704
Increase in OM&A (excluding amortization):		
Salaries	4,065	
Benefits	3,928	
IFRS Transition - Overhead Burdens	2,774	
Bad Debt Expense	1,975	
New Administration Office	1,668	
Distribution System Maintenance and Repairs	1,350	
Asset Management Plan	1,153	
Other (net of Price Cap Index increases via IRM)	2,626	
Subtotal	19,539	
Decrease in Amortization	(6,166)	
Increase in Return on Equity	4,573	
Decrease in PILs	(4,791)	
Load / Customers Impact	2,785	
Decrease in Revenue Offsets	641	
Total Revenue Deficiency [1]		16,581
2013 Revenue Requirement [2]		131,285

[1] Refer to Exhibit 6 Tab 1 Schedule 1 for further information about the revenue deficiency.

[2] Includes $1,998 transformer ownership allowance requirement

The total revenue deficiency includes the impact of a 2013 revenue requirement related to smart meters of $5,164. As a result, the revenue deficiency excluding the impact of smart meters is $11,417, as illustrated in Table 5 below.

Table 5: Revenue Deficiency Excluding Smart Meters

2013 Revenue Deficiency		16,581
2013 Smart Meter Revenue Requirement		(5,164)
2013 Revenue Deficiency excluding Smart Meters		11,417

Cost of Capital

Cost of capital evidence is provided at Exhibit 5 Tab 1 Schedule 1. The return on rate base is determined using the Board's deemed capital structure as provided in the *Report of the Board on Cost of Capital for Ontario's Regulated Utilities* ("Cost of Capital Report"), dated December 11, 2009. This deemed capital structure is 56% long-term debt, 4% short-term debt, and 40% equity.

The rate of return on equity ("ROE"), the short-term ("ST") debt rates, and the long-term ("LT") debt rates are collectively referred to as the "Cost of Capital Parameters". The updated Cost of Capital Parameters are calculated based on the formulaic methodologies documented in the Cost of Capital Report. The ROE and ST debt rates utilized as estimates in the Application are those found in the Board's *Cost of Capital Parameter Updates for May 1, 2012 Cost of Service Applications*, dated March 2, 2012.[8]

The LT debt rate is set at Enersource's actual weighted average debt rate based on the actual LT debt outstanding at December, 2011.

Enersource's proposed weighted cost of capital of 6.58% in 2013 is based on:

- A deemed 60/40 debt/equity capital structure;
- Enersource's actual weighted-average cost of LT debt of 5.0914%;

[8] Enersource proposes that the ROE and ST debt rates be finalized according to the Board's Cost of Capital Report, to be updated for January 1, 2013 rates, expected to be published sometime in November, 2012.

- ST debt of 2.08%; and
- Return on equity 9.12%.[9]

Payments in Lieu of Taxes ("PILs") for 2013 Test Year

PILs have been determined using the same methodology as in the 2006 EDR Handbook. This same approach was also used for Enersource's 2008 EDR. Large Corporations Tax and Ontario Capital Tax have now been eliminated and are no longer included in the calculation. Corporate income tax rates have decreased from 33.5% in 2008 to 25.5% in 2013[10]. This has an offsetting impact on the revenue requirement. However, it should be noted that 50% of the impact of tax rate reductions from 2008 to 2012 have already been incorporated into rates as part of Enersource's IRM rate applications over those years. Taxes and PILs are discussed further at Exhibit 4 Tab 7 Schedule 1.

Depreciation

Enersource has continued to depreciate its fixed assets using the same straight line method as in prior years. However, it has revised the useful lives of many of its assets according to a study prepared by Kinectrics Inc., as engaged by Enersource and four other distributors, entitled *Enersource Corporation, Burlington Hydro, Oakville Hydro, Halton Hills Hydro & Milton Hydro Useful Life of Assets*, dated December 10, 2009. For reference purposes, the short name is "Enersource's Useful Lives Study" and is filed at Exhibit 2 Tab 1 Schedule 2 Appendix 1. The OEB subsequently retained Kinectrics Inc. to prepare a similar study, entitled *Asset Depreciation Study for the Ontario Energy Board,* dated July

[9] As stated above, to be updated upon the Board's release of Cost of Capital Parameters for January 1, 2013.

[10] Enersource will update corporate income tax rates upon government approval of the proposed Ontario budget, tabled March 28, 2012.

8, 2010, available on the OEB's website.[11] The distribution system asset useful lives within these two studies are generally consistent.

The increase in depreciation expense resulting from capital additions since 2008 has been offset by the extension of many assets' useful lives. Refer to Exhibit 2 Tab 1 Schedule 1 for further discussion on this.

Administration Office

Enersource recently acquired a building at 2185 Derry Road West ("Derry Road") that will serve as the new administration office for Enersource. The 3240 Mavis Road ("Mavis Road") property will be reconfigured back to its originally-intended use as an operations centre. The Derry Road facility is necessary to meet the numerous capacity constraints and related issues faced by employees and customers at Mavis Road. The Mavis Road property is unable to handle the office and administrative requirements of Enersource any longer. The Derry Road building and the reconfiguration of the Mavis Road facility is discussed further at Exhibit 2 Tab 2 Schedule 5.

Infrastructure Renewal and Expansion

Enersource forecasts an increase in the average NBV of assets between 2008 and 2013 of $109,010, due to investment in distribution infrastructure and the purchase of the administration office. This includes investments documented within Enersource's Asset Management Plan ("AMP"), which is provided at Exhibit 2 Tab 2 Schedule 2 Appendix 1. The AMP addresses the issues of

[11] http://www.ontarioenergyboard.ca/OEB/_Documents/EB-2010-0178/Kinetrics-418033-OEB%20Asset%20Amortization-%20Final%20Rep.pdf

managing an aging infrastructure, and the need for investments in 2013, and beyond.

Major capital projects include the construction and upgrades of municipal substations and subtransmission systems, rebuilds of certain subdivisions, continuous asset replacement programs, and general investment to address system capacity growth, and upgrades.

Workforce Planning

Exhibit 4 Tab 3 Schedule 1 provides details of Enersource's workforce planning strategy. This includes an analysis of future retirements and the need for expansion of Enersource's apprenticeship program and other hiring to meet the ongoing need for a qualified workforce. This strategy also identifies areas in which additional staffing is required to support additional regulatory and customer-focused initiatives related to self-serve billing and payments, as well as service to low-income customers. Compensation increases related to labour contracts and increased costs of benefits are also discussed. In particular, Enersource has experienced significant increases in contribution rates as required by the Ontario Municipal Employees' Retirement System ("OMERS") pension plan.

Smart Metering Integration Plan ("SMIP")

Enersource's Smart Metering Integration Plan ("SMIP") will have been substantially completed before 2013, with all major expenditures having been completed and virtually all customer accounts registered with the Meter Data Management and Repository ("MDM/R"). Enersource discusses the details at Exhibit 9 Tab 2 Schedule 1 and presents all of the costs and revenues of its SMIP in Exhibit 9 Tab 2 Schedule 1 Appendix 2-Q. Enersource is seeking the Board's determination that all of the spending to the end of 2012 has been

prudent, and to include all of the smart meter capital additions to the end of 2012 in its 2013 rate base. Enersource is also seeking Board approval to charge applicable customers for actual incremental costs incurred by Enersource in the non-standard installation and reading of smart meters, and related non-standard communication infrastructure.

Enersource's 2008 rate base included stranded meters. Since that time, Enersource has been removing stranded meters from fixed assets each year and allocating those costs to the regulatory asset deferral account. Enersource is proposing to remove stranded meters from its 2013 rate base. Details are provided in Exhibit 9 Tab 2 Schedule 2 and Exhibit 9 Tab 2 Schedule 2 Appendix 2-R.

Green Energy Act Plan

Enersource is filing its Green Energy Act Basic Plan. This is discussed in Exhibit 2 Tab 2 Schedule 3 and Appendix 1 to that exhibit.

Other Revenue

To determine the revenue requirement to be used for setting distribution rates, revenue from other sources (also known as "offset revenue") must be subtracted from the total revenue. Also, the credit provided to customers for transformer ownership must be added. Other Revenue is addressed further at Exhibit 3 Tab 3 Schedule 1.

Customer Count and Load Forecast

Enersource has completed detailed load and customer forecasts. A short term load forecast is provided at Exhibit 3 Tab 1 Schedule 2, and a long term peak demand forecast is provided at Exhibit 2 Tab 2 Schedule 2 Appendix 1.

Customer forecasts are found at Attachments 6 and 7 of Exhibit 3 Tab 1 Schedule 2.

The load forecast methodology uses a series of regression models with inputs of historical load data and demographic data from the City of Mississauga, historical weather data, and economic variables from the Conference Board of Canada. An adjustment has been made to the model results to reflect the anticipated conservation and demand management targets which Enersource is required to meet as a condition of its license.

While the number of customers has continued to grow (forecast at 6.7% between 2008 and 2013), the usage per customer has been steadily declining. Further, due to energy conservation, increasing housing density, as well as the lagging impacts of the recent economic recession, there is a decrease of 4.4% in the forecast in the kWh sales from the weather-normalized 2008 actuals to the 2013 Test Year forecast net of conservation impacts.

Cost Allocation

An updated cost allocation study has also been completed and can be found at Exhibit 7 Tab 1 Schedule 1 and Appendix 2-O to that exhibit. This update demonstrates that for all rate classes, the revenue-to-cost ratios fall within the ranges established by the *Report of the Board on the Review of Electricity Distribution Cost Allocation Policy* (EB-2010-0219), issued March 31, 2011.

Enersource currently does not have a separate Unmetered Scattered Load ("USL") rate class. A new USL rate class has been included in the Cost Allocation Model and proposed Tariff of Rates and Charges for the 2013 Test Year.

Other Effects on Rates

In addition to those changes discussed above (in the revenue requirement, customer count, load forecasts, and cost allocation), there are a number of other factors that will impact customer bills, which are discussed below.

Clearance of Variance and Deferral Accounts

As of December 31, 2011, Enersource has accumulated a $907 net refund to ratepayers in deferral and variance accounts (excluding smart meter related disposition balances) for which it is seeking disposition, including carrying charges projected to December 31, 2012. Details of these accounts are included in Exhibit 9 Tab 1 Schedule 1.

This net refund includes a recovery of $2,105 related to Account 1588 Sub-Account Global Adjustment, which is applicable only from customers who are not on the regulated price plan ("RPP") and therefore the balance should only be recovered from non-RPP customers. As a result, Enersource has proposed rate riders to refund $3,012 to all customer classes and to debit the $2,105 only to non-RPP customers.

The OEB approved Enersource's application for a two-year disposition of Group 1 deferral and variance account balances effective February 1, 2012[12]. The total amount approved for disposition of account balances at December 31, 2010 including interest to January 31, 2012 totalled $40,106. Enersource has excluded these amounts from this Application.

[12] EB-2011-0266, Decision dated December 9, 2011. The application was made pursuant to the Board's Report on Electricity Distributors' Deferral and Variance Account Review Initiative (the "EDDVAR Report"), dated July 31, 2009.

Enersource has also excluded from this Application disposition of the balance in Account 1595, Recovery of Regulatory Assets (2009), which were previously approved by the Board for disposition[13] effective February 1, 2009 over a two-year period.

Rate riders related to the clearance of deferral and variance accounts are found at Exhibit 9 Tab 1 Schedule 1 Appendix 3.

Revenue Sufficiency/Deficiency

Enersource's revenue deficiency in 2013 is $16,581, as shown above and as discussed at Exhibit 6 Tab 1 Schedule 1.

Low Voltage ("LV") Charges

Enersource is proposing to create an LV rate to recover Hydro One's LV charges to Enersource from customers for the 2013 Test Year. Currently, Enersource records LV charges in a variance account. This is addressed in Exhibit 8 Tab 6 Schedule 1.

Distribution System Loss Adjustment Factor

Enersource is implementing a computerized load flow program that will allow Enersource to analyze losses in the system more efficiently. Enersource presently does much of this analysis manually using data from prior periods and applying its knowledge of the distribution system. Automating this analysis is expected to identify robust solutions to line losses that can be tested against a variety of operating scenarios in an accurate and timely manner.

[13] EB-2009-0405 Enersource EDDVAR application; decision dated January 29, 2010.

Enersource is proposing to continue with the current OEB-approved total loss factor ("TLF") of 1.0360 for Secondary Metered Customers < 5000 kW for the 2013 Test Year. Details are provided at Exhibit 8 Tab 7 Schedule 1.

Rate Impacts for the 2013 Test Year

Exhibit 8 Tab 9 Schedule 1 Appendix 2-V shows the impacts to electricity bills resulting from this Application for all customer classes.

The impact on the 2013 total electricity bill for a typical residential customer using 800 kilowatt-hours ("kWh") per month is now an increase of 6.1% or $6.65 per month, including all proposed rate riders. The increases in the rate impacts, relative to those originally filed in the Application on April 27, 2012, reflect the Board's decision in Enersource's 2012 EDR application[14] to deny the request to continue the Smart Meter Funding Adder from May 1 to December 31, 2012, as well as a shift in cost allocation for residential customers from 85% to 90%. For the typical RPP General Service less than 50 kilowatt ("kW") customer using 2,000 kWh per month, the impact on the total bill is an increase of 2.0% or $5.87 per month.

2014 ICR Year Rate Base and Revenue Requirement

The revenue requirement proposed for 2014 is $134,481, including transformer allowance. The revenue deficiency is $3,196 in 2014 relative to the 2013 Test Year. Details of this are provided in Exhibit 6 Tab 1 Schedule 1, and in the Revenue Requirement schedule found at Exhibit 1 Tab 2 Schedule 2 Appendix 2-C(ii).

[14] EB-2011-0100 Decision Issued April 19, 2012.

Enersource proposes a 2014 ICR Year rate base pursuant to Table 6 below.

Table 6: Rate Base 2013 to 2014

Rate Base 2013 to 2014	
2013 Test Year Rate Base Adjusted	**614,067**
Net Book Value of Assets	16,496
IFRS-CGAAP Transitional Rate Rider	12,821
2014 ICR Year Rate Base	**643,384**

Enersource proposes a 2014 ICR Year revenue requirement shown in Table 7 below.

Table 7: Revenue Requirement 2013 to 2014

Revenue Requirement 2013 to 2014	
2013 Revenue Requirement	**$ 131,285**
Return on Rate Base	1,086
Depreciation	1,532
PILs	578
Subtotal	**3,196**
2014 Revenue Requirement*	**$ 134,481**
* **Includes transformer allowance; includes new capital but no change to OM&A from 2013.**	

Cost of Capital for 2014 ICR Year

As in the 2013 Test Year described above, Enersource's proposed weighted cost of capital of 6.58% for 2014 is based on:

- A deemed 60/40 debt/equity capital structure;
- Enersource's actual cost of LT debt of 5.0914%;

- ST debt of 2.08%; and
- Return on equity 9.12%.[15]

PILs for 2014 ICR Year

Corporate income tax rates decrease from 25.5% in 2013 to 25.0% in 2014.[16] This has an offsetting impact on the revenue requirement.

Depreciation

Enersource has applied the same practice for depreciation in 2014 as is described above for depreciation in 2013.

Renovations to the Operations Centre

The reconfiguration and return of the Mavis Road facility to an Operations Centre is expected to cost approximately $4,000 in 2013 and $1,000 in 2014. The move of administrative staff to the new Administration Office in 2012 will also allow Enersource to do some long-needed work at the Operations Centre. This work includes replacing windows to enhance the energy efficiency and address environmental issues in the building, and replacing aged workstations, carpet, and lighting. Much of the heating, ventilation, and air conditioning has reached the end of its useful life and will be replaced. Training areas for the outside staff for "in-class" and "hands-on" trades training will be created, and washroom facilities for outside staff will be renewed. Asphalt paving of the entire yard will also be completed.

[15] Enersource proposes to use the same ROE in 2014 as is approved by the Board and used for 2013.
[16] Enersource will update corporate income tax rates upon government approval of the proposed Ontario budget, tabled March 28, 2012.

Infrastructure Renewal and Expansion

Enersource forecasts an increase in the average NBV of assets between 2013 and 2014 of $16,496, due to investment in distribution infrastructure. This includes investments detailed in the AMP which addresses the need for investments in 2014, and beyond.

Major capital projects planned for 2014 include a number of MS projects (e.g. Rubin, Park Royal), many subdivision rebuilds, and numerous overhead rebuild projects.

Rate Impacts for the 2014 ICR Year

Exhibit 8 Tab 9 Schedule 1 Appendix 2-V shows the impacts to electricity bills resulting from this Application for all customer classes.

The impact on the 2014 total electricity bill for a typical residential customer using 800 kWh per month is a decrease from 2013 of 0.3% or $0.40 per month. For a typical RPP General Service less than 50 kW customer using 2,000 kWh per month, the impact on the total bill is an increase from 2013 of 1.6% or $4.72 per month.

The revised bill impacts described above reflect the Board's denial of Enersource's request to continue the Smart Meter Funding Adder from May 1 to December 31, 2012.[17] As a result, the differences between proposed distribution rates in 2013 and 2014 are smaller than those originally filed in the Application on April 27, 2012.

[17] EB-2011-0100 Decision Issued April 19, 2012.

Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Choose Your Utility:	File Number:	Rate Year:	
Cooperative Hydro Embrun Inc. E.L.K. Energy Inc. Enersource Hydro Mississauga Inc.	EB-2012-0033	2013	Click here to print the entire workbook

Application Contact Information

Name:	Martin Sultana
Title:	Manager, Rates
Phone Number:	905-283-4255
Email Address:	msultana@enersource.com

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Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

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Enersource Hydro Mississauga Inc.
Table of Contents

Notes:

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

Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Enersource Hydro Mississauga Inc.
Data Input (1)

		Initial Application			(6)	Per Board Decision
1	**Rate Base**					
	Gross Fixed Assets (average)	$578,268,452		$ 578,268,452		$578,268,452
	Accumulated Depreciation (average)	($58,621,336)	(5)	($58,621,336)		($58,621,336)
	Allowance for Working Capital:					
	Controllable Expenses	$61,099,415		$ 61,099,415		$61,099,415
	Cost of Power	$733,279,616		$ 733,279,616		$733,279,616
	Working Capital Rate (%)	13.50%		13.50%		13.50%
2	**Utility Income**					
	Operating Revenues:					
	Distribution Revenue at Current Rates	$114,703,938				
	Distribution Revenue at Proposed Rates	$131,285,166				
	Other Revenue:					
	Specific Service Charges	$1,236,783				
	Late Payment Charges	$1,800,000				
	Other Distribution Revenue	$1,260,695				
	Other Income and Deductions	$532,207				
	Total Revenue Offsets	$4,829,685	(7)			
	Operating Expenses:					
	OM+A Expenses	$59,899,415		$ 59,899,415		$59,899,415
	Depreciation/Amortization	$28,772,771		$ 28,772,771		$28,772,771
	Property taxes	$1,200,000		$ 1,200,000		$1,200,000
	Other expenses	$1,997,963	##	1997963		$1,997,963
3	**Taxes/PILs**					
	Taxable Income:					
	Adjustments required to arrive at taxable income	($12,441,224)	(3)			
	Utility Income Taxes and Rates:					
	Income taxes (not grossed up)	$2,229,053	##			
	Income taxes (grossed up)	$2,980,508				
	Federal tax (%)	15.00%				
	Provincial tax (%)	10.21%				
	Income Tax Credits	($400,000)				
4	**Capitalization/Cost of Capital**					
	Capital Structure:					
	Long-term debt Capitalization Ratio (%)	56.0%				
	Short-term debt Capitalization Ratio (%)	4.0%	(2)		(2)	(2)
	Common Equity Capitalization Ratio (%)	40.0%				
	Prefered Shares Capitalization Ratio (%)					
		100.0%				
	Cost of Capital					
	Long-term debt Cost Rate (%)	5.09%				
	Short-term debt Cost Rate (%)	2.08%				
	Common Equity Cost Rate (%)	9.12%				
	Prefered Shares Cost Rate (%)					

Notes:

General Data inputs are required on Sheets 3, 10A and 10B. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

(1) All inputs are in dollars ($) except where inputs are individually identified as percentages (%)

(2) 4.0% unless an Applicant has proposed or been approved for another amount.

(3) Net of addbacks and deductions to arrive at taxable income.

(4) Average of Gross Fixed Assets at beginning and end of the Test Year

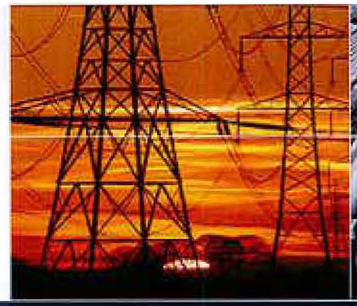
(5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

(6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.

(7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement

(8) Transformer Allowance

(9) PILs amount includes reduction related to tax credits



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Enersource Hydro Mississauga Inc.
Rate Base and Working Capital

Rate Base

Line No.	Particulars		Initial Application				Per Board Decision
1	Gross Fixed Assets (average)	(3)	$578,268,452	$ -	$578,268,452	$ -	$578,268,452
2	Accumulated Depreciation (average)	(3)	($58,621,336)	$ -	($58,621,336)	$ -	($58,621,336)
3	Net Fixed Assets (average)	(3)	$519,647,116	$ -	$519,647,116	$ -	$519,647,116
4	Allowance for Working Capital	(1)	$107,241,169	$ -	$107,241,169	$ -	$107,241,169
5	Total Rate Base		$626,888,285	$ -	$626,888,285	$ -	$626,888,285

Allowance for Working Capital - Derivation

	(1)						
6	Controllable Expenses		$61,099,415	$ -	$61,099,415	$ -	$61,099,415
7	Cost of Power		$733,279,616	$ -	$733,279,616	$ -	$733,279,616
8	Working Capital Base		$794,379,031	$ -	$794,379,031	$ -	$794,379,031
9	Working Capital Rate %	(2)	13.50%	0.00%	13.50%	0.00%	13.50%
10	Working Capital Allowance		$107,241,169	$ -	$107,241,169	$ -	$107,241,169

Notes

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

Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

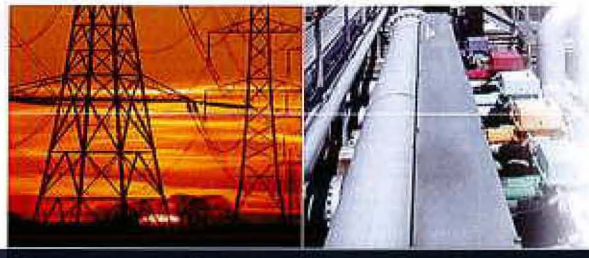
Enersource Hydro Mississauga Inc.
Utility Income

Line No.	Particulars		Initial Application				Per Board Decision
	Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)		$131,285,166	($131,285,166)	$ -	$ -	$ -
2	Other Revenue	(1)	$4,829,685	($4,829,685)	$ -	$ -	$ -
3	Total Operating Revenues		$136,114,851	($136,114,851)	$ -	$ -	$ -
	Operating Expenses:						
4	OM+A Expenses		$59,899,415	$ -	$59,899,415	$ -	$59,899,415
5	Depreciation/Amortization		$28,772,771	$ -	$28,772,771	$ -	$28,772,771
6	Property taxes		$1,200,000	$ -	$1,200,000	$ -	$1,200,000
7	Capital taxes		$ -	$ -	$ -	$ -	$ -
8	Other expense		$1,997,963	$ -	$1,997,963	$ -	$1,997,963
9	Subtotal (lines 4 to 8)		$91,870,149	$ -	$91,870,149	$ -	$91,870,149
10	Deemed Interest Expense		$18,395,310	($18,395,310)	$ -	$ -	$ -
11	Total Expenses (lines 9 to 10)		$110,265,459	($18,395,310)	$91,870,149	$ -	$91,870,149
12	**Utility income before income taxes**		$25,849,392	($117,719,541)	($91,870,149)	$ -	($91,870,149)
13	Income taxes (grossed-up)		$2,980,508	$ -	$2,980,508	$ -	$2,980,508
14	**Utility net income**		$22,868,885	($117,719,541)	($94,850,657)	$ -	($94,850,657)

Notes

(1) **Other Revenues / Revenue Offsets**

	Initial Application				Per Board Decision
Specific Service Charges	$1,236,783		$ -		$ -
Late Payment Charges	$1,800,000		$ -		$ -
Other Distribution Revenue	$1,260,695		$ -		$ -
Other Income and Deductions	$532,207		$ -		$ -
Total Revenue Offsets	$4,829,685	$ -	$ -	$ -	$ -



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Enersource Hydro Mississauga Inc.

Taxes/PILs

Line No.	Particulars	Application			Per Board Decision
	Determination of Taxable Income				
1	Utility net income before taxes	$22,868,885		$ -	$ -
2	Adjustments required to arrive at taxable utility income	($12,441,224)		$ -	($12,441,224)
3	Taxable income	$10,427,661		$ -	($12,441,224)
	Calculation of Utility income Taxes				
4	Income taxes	$2,229,053		$2,229,053	$2,229,053
6	Total taxes	$2,229,053		$2,229,053	$2,229,053
7	Gross-up of Income Taxes	$751,455		$751,455	$751,455
8	Grossed-up Income Taxes	$2,980,508		$2,980,508	$2,980,508
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	$2,980,508		$2,980,508	$2,980,508
10	Other tax Credits	($400,000)	(1)	($400,000)	($400,000)
	Tax Rates				
11	Federal tax (%)	15.00%		15.00%	15.00%
12	Provincial tax (%)	10.21%		10.21%	10.21%
13	Total tax rate (%)	25.21%		25.21%	25.21%

Notes

(1) PILs amount includes reduction related to tax credits.

Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

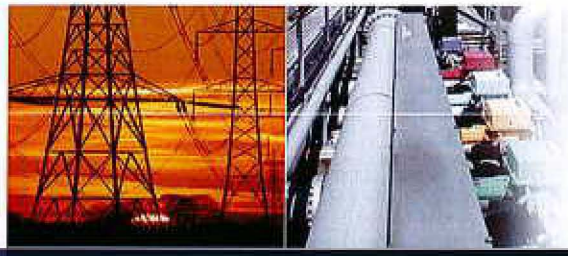
Enersource Hydro Mississauga Inc.

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	($)	(%)	($)
	Debt				
1	Long-term Debt	56.00%	$351,057,440	5.09%	$17,873,738
2	Short-term Debt	4.00%	$25,075,531	2.08%	$521,571
3	**Total Debt**	60.00%	$376,132,971	4.89%	$18,395,310
	Equity				
4	Common Equity	40.00%	$250,755,314	9.12%	$22,868,885
5	Preferred Shares	0.00%	$ -	0.00%	$ -
6	**Total Equity**	40.00%	$250,755,314	9.12%	$22,868,885
7	**Total**	100.00%	$626,888,285	6.58%	$41,264,194
		(%)	($)	(%)	($)
	Debt				
1	Long-term Debt	0.00%	$ -	0.00%	$ -
2	Short-term Debt	0.00%	$ -	0.00%	$ -
3	**Total Debt**	0.00%	$ -	0.00%	$ -
	Equity				
4	Common Equity	0.00%	$ -	0.00%	$ -
5	Preferred Shares	0.00%	$ -	0.00%	$ -
6	**Total Equity**	0.00%	$ -	0.00%	$ -
7	**Total**	0.00%	$626,888,285	0.00%	$ -
		Per Board Decision			
		(%)	($)	(%)	($)
	Debt				
8	Long-term Debt	0.00%	$ -	5.09%	$ -
9	Short-term Debt	0.00%	$ -	2.08%	$ -
10	**Total Debt**	0.00%	$ -	0.00%	$ -
	Equity				
11	Common Equity	0.00%	$ -	9.12%	$ -
12	Preferred Shares	0.00%	$ -	0.00%	$ -
13	**Total Equity**	0.00%	$ -	0.00%	$ -
14	**Total**	0.00%	$626,888,285	0.00%	$ -

Notes

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



Ontario Energy Board

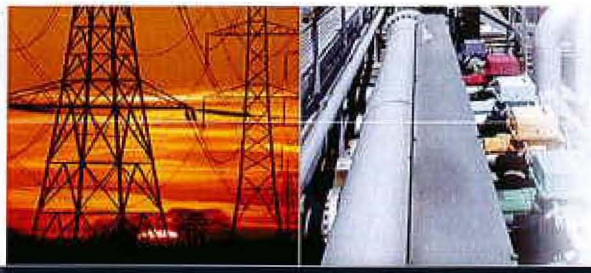
REVENUE REQUIREMENT WORK FORM

Version 2.20

Enersource Hydro Mississauga Inc.
Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application				Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		$16,581,230		($27,562,803)		$91,870,149
2	Distribution Revenue	$114,703,938	$114,703,936	$114,703,938	$158,847,969	$ -	($91,870,149)
3	Other Operating Revenue Offsets - net	$4,829,685	$4,829,685	$ -	$ -	$ -	$ -
4	**Total Revenue**	$119,533,623	$136,114,851	$114,703,938	$131,285,166	$ -	$ -
5	Operating Expenses	$91,870,149	$91,870,149	$91,870,149	$91,870,149	$91,870,149	$91,870,149
6	Deemed Interest Expense	$18,395,310	$18,395,310	$ -	$ -	$ -	$ -
	Total Cost and Expenses	$110,265,459	$110,265,459	$91,870,149	$91,870,149	$91,870,149	$91,870,149
7	**Utility Income Before Income Taxes**	$9,268,164	$25,849,392	$22,833,789	$39,415,017	($91,870,149)	($91,870,149)
8	Tax Adjustments to Accounting Income per 2009 PILs	($12,441,224)	($12,441,224)	($12,441,224)	($12,441,224)	$ -	$ -
9	**Taxable Income**	($3,173,060)	$13,408,168	$10,392,565	$26,973,793	($91,870,149)	($91,870,149)
10	Income Tax Rate	25.21%	25.21%	25.21%	25.21%	25.21%	25.21%
11	**Income Tax on Taxable Income**	($800,002)	$3,380,509	$2,620,206	$6,800,716	($23,162,587)	($23,162,587)
12	**Income Tax Credits**	($400,000)	($400,000)	($400,000)	($400,000)	$ -	$ -
13	**Utility Net Income**	$10,468,166	$22,868,885	$20,613,583	($94,850,657)	($68,707,562)	($94,850,657)
14	**Utility Rate Base**	$626,888,285	$626,888,285	$626,888,285	$626,888,285	$626,888,285	$626,888,285
	Deemed Equity Portion of Rate Base	$250,755,314	$250,755,314	$ -	$ -	$ -	$ -
15	Income/(Equity Portion of Rate Base)	4.17%	9.12%	0.00%	0.00%	0.00%	0.00%
16	Target Return - Equity on Rate Base	9.12%	9.12%	0.00%	0.00%	0.00%	0.00%
17	Deficiency/Sufficiency in Return on Equity	-4.95%	0.00%	0.00%	0.00%	0.00%	0.00%
18	Indicated Rate of Return	4.60%	6.58%	3.29%	0.00%	-10.96%	0.00%
19	Requested Rate of Return on Rate Base	6.58%	6.58%	0.00%	0.00%	0.00%	0.00%
20	Deficiency/Sufficiency in Rate of Return	-1.98%	0.00%	3.29%	0.00%	-10.96%	0.00%
21	Target Return on Equity	$22,868,885	$22,868,885	$ -	$ -	$ -	$ -
22	Revenue Deficiency/(Sufficiency)	$12,400,719	($0)	($20,613,583)	$ -	$68,707,562	$ -
23	**Gross Revenue Deficiency/(Sufficiency)**	$16,581,230 (1)		($27,562,803) (1)		$91,870,149 (1)	

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



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Enersource Hydro Mississauga Inc.
Revenue Requirement

Line No.	Particulars	Application		Per Board Decision	
1	OM&A Expenses	$59,899,415	$59,899,415	$59,899,415	
2	Amortization/Depreciation	$28,772,771	$28,772,771	$28,772,771	
3	Property Taxes	$1,200,000	$1,200,000	$1,200,000	
5	Income Taxes (Grossed up)	$2,980,508	$2,980,508	$2,980,508	
6	Other Expenses	$1,997,963	$1,997,963	$1,997,963	
7	Return				
	Deemed Interest Expense	$18,395,310	$ -	$ -	
	Return on Deemed Equity	$22,868,885	$ -	$ -	
8	**Service Revenue Requirement (before Revenues)**	$136,114,851	$94,850,657	$94,850,657	
9	Revenue Offsets	$4,829,685	$ -	$ -	
10	**Base Revenue Requirement**	$131,285,166	$94,850,657	$94,850,657	
11	Distribution revenue	$131,285,166	$ -	$ -	
12	Other revenue	$4,829,685	$ -	$ -	
13	**Total revenue**	$136,114,851	$ -	$ -	
14	**Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)**	($0) (1)	($94,850,657) (1)	($94,850,657) (1)	

Notes
(1) Line 11 - Line 8

Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

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○ Application of New Loss Factor ○ Application of new Loss Factor

Enersource Hydro Mississauga Inc.
Bill Impacts - Residential

Consumption 800 kWh

			Current Board-Approved			Proposed			Impact	
		Charge Unit	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
1	Monthly Service Charge			1	$ -		1	$ -	$ -	
2	Smart Meter Rate Adder			1	$ -		1	$ -	$ -	
3	Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
4	Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
5	Distribution Volumetric Rate			800	$ -		800	$ -	$ -	
6	Low Voltage Rate Adder			800	$ -		800	$ -	$ -	
7	Volumetric Rate Adder(s)			800	$ -		800	$ -	$ -	
8	Volumetric Rate Rider(s)			800	$ -		800	$ -	$ -	
9	Smart Meter Disposition Rider			800	$ -		800	$ -	$ -	
10	LRAM & SSM Rate Rider			800	$ -		800	$ -	$ -	
11	Deferral/Variance Account Disposition Rate Rider			800	$ -		800	$ -	$ -	
12					$ -			$ -	$ -	
13					$ -			$ -	$ -	
14					$ -			$ -	$ -	
15					$ -			$ -	$ -	
16	**Sub-Total A - Distribution**				$ -			$ -	$ -	
17	RTSR - Network			800	$ -		800	$ -	$ -	
18	RTSR - Line and Transformation Connection			800	$ -		800	$ -	$ -	
19	**Sub-Total B - Delivery (including Sub-Total A)**				$ -			$ -	$ -	
20	Wholesale Market Service Charge (WMSC)			800	$ -		800	$ -	$ -	
21	Rural and Remote Rate Protection (RRRP)			800	$ -		800	$ -	$ -	
22	Special Purpose Charge			800	$ -		800	$ -	$ -	
23	Standard Supply Service Charge			1	$ -		1	$ -	$ -	
24	Debt Retirement Charge (DRC)			800	$ -		800	$ -	$ -	
25	Energy			800	$ -		800	$ -	$ -	
26					$ -			$ -	$ -	
27					$ -			$ -	$ -	
28	**Total Bill (before Taxes)**				$ -			$ -	$ -	
29	HST		13%		$ -	13%		$ -	$ -	
30	**Total Bill (including Sub-total B)**				$ -			$ -	$ -	
31	**Ontario Clean Energy Benefit (OCEB)**		-10%		$ -	-10%		$ -	$ -	
32	**Total Bill (including OCEB)**				$ -			$ -	$ -	
33	**Loss Factor (%)**	Note 1								

Notes:
(1): Enter existing and proposed total loss factor (Secondary Metered Customer < 5,000 kW) as a percentage.

BILL IMPACTS FOR ALL RATE CLASSES ARE PROVIDED IN APPENDIX 2-V.

Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Enersource Hydro Mississauga Inc.

Bill Impacts - General Service < 50 kW

◉ Application of New Loss Factor to all applicable items ○ Application of new Loss Factor to Delivery Items Only

Consumption 2000 kWh

		Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
1	Monthly Service Charge			1	$ -		1	$ -	$ -	
2	Smart Meter Rate Adder			1	$ -		1	$ -	$ -	
3	Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
4	Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
5	Distribution Volumetric Rate			2000	$ -		2000	$ -	$ -	
6	Low Voltage Rate Adder			2000	$ -		2000	$ -	$ -	
7	Volumetric Rate Adder(s)			2000	$ -		2000	$ -	$ -	
8	Volumetric Rate Rider(s)			2000	$ -		2000	$ -	$ -	
9	Smart Meter Disposition Rider			2000	$ -		2000	$ -	$ -	
10	LRAM & SSM Rider			2000	$ -		2000	$ -	$ -	
11	Deferral/Variance Account Disposition Rate Rider			2000	$ -		2000	$ -	$ -	
12					$ -			$ -	$ -	
13					$ -			$ -	$ -	
14					$ -			$ -	$ -	
15					$ -			$ -	$ -	
16	**Sub-Total A - Distribution**				$ -			$ -	$ -	
17	RTSR - Network			2000	$ -		2000	$ -	$ -	
18	RTSR - Line and Transformation Connection			2000	$ -		2000	$ -	$ -	
19	**Sub-Total B - Delivery (including Sub-Total A)**				$ -			$ -	$ -	
20	Wholesale Market Service Charge (WMSC)			2000	$ -		2000	$ -	$ -	
21	Rural and Remote Rate Protection (RRRP)			2000	$ -		2000	$ -	$ -	
22	Special Purpose Charge			2000	$ -		2000	$ -	$ -	
23	Standard Supply Service Charge			1	$ -		1	$ -	$ -	
24	Debt Retirement Charge (DRC)			2000	$ -		2000	$ -	$ -	
25	Energy			2000	$ -		2000	$ -	$ -	
26					$ -			$ -	$ -	
27					$ -			$ -	$ -	
28	**Total Bill (before Taxes)**				$ -			$ -	$ -	
29	HST		13%		$ -	13%		$ -	$ -	
30	**Total Bill (including Sub-total B)**				$ -			$ -	$ -	
31	**Ontario Clean Energy Benefit (OCEB)**		-10%		$ -	-10%		$ -	$ -	
32	**Total Bill (including OCEB)**				$ -			$ -	$ -	
33	**Loss Factor**	(1)	0.00%			0.00%				

Notes:
(1): See Note (1) from Sheet 10A. Bill Impacts - Residential

BILL IMPACTS FOR ALL RATE CLASSES ARE PROVIDED IN APPENDIX 2-V.

Rating Report

Report Date:
March 23, 2012

Previous Report:
February 29, 2012

Enersource Corporation

Analysts

William Vaz-Jones
+1 416 597 7314
wjones@dbrs.com

James Jung, CFA, FRM, CMA
+1 416 597 7577
jjung@dbrs.com

Eric Eng, MBA
+1 416 597 7578
eeng@dbrs.com

The Company

Enersource Corporation is a holding company that owns Enersource Hydro Mississauga Inc. (EHM), a regulated electricity distribution company, and Enersource Hydro Mississauga Services Inc., a non-regulated holding company. Enersource Corporation is 90% owned by the City of Mississauga and 10% owned by BPC Energy Corporation, a subsidiary of Ontario Municipal Employees Retirement System.

Recent Actions

February 29, 2012
Updated Report on Enersource Corporation

April 28, 2011
Finalized Enersource Corporation's Senior Unsecured Debentures at "A" with a Stable Trend

Rating

Debt	Rating	Rating Action	Trend
Issuer Rating	A	Confirmed	Stable
Senior Unsecured Debentures	A	Confirmed	Stable

Rating Update

DBRS has confirmed the Issuer Rating and the Senior Unsecured Debentures rating of Enersource Corporation (Enersource or the Company) at "A", both with Stable trends. The confirmation is based on the Company's strong credit metrics and its low-risk business profile, with approximately 90% of EBIT generated from the regulated power distribution business, Enersource Hydro Mississauga Inc. (EHM).

Enersource's low business risk profile is underpinned by a reasonable regulatory system. Enersource's distribution rates are set by the Ontario Energy Board (OEB) using a combination of an annual incentive regulation mechanism (IRM; 2009 to 2013) and periodic cost-of-service (COS) reviews (2013 is the rebasing year). In DBRS's view, IRM typically creates higher cost-cutting pressure than COS does; however, the cost pressure has not resulted in a material reduction in the Company's earnings and cash flows.

Enersource's credit metrics have remained strong for the current rating category. Although the regulatory capital structure is 60% debt and 40% equity, Enersource has maintained its leverage in the mid-55% range, providing for good financial flexibility. For 2011, EBIT interest coverage (2.7 times) and cash flow ratios (14.7%) were also supportive of the "A" rating for Enersource.

Credit metrics are expected to remain well within the "A" rating category. Enersource's cash flow is expected to be sufficient to cover capital expenditures (capex) and dividends in the next several years. This is largely due to Enersource's relatively modern infrastructure, which does not require a significant level of capital spending on repairs and upgrades that many distributors in Ontario face over the next few years. In anticipation of the Company's adoption of International Financial Reporting Standards (IFRS) in 2012, Enersource had an independent study conducted to evaluate the useful lives of its depreciable assets. As a result of this study, the Company revised the useful lives of many of its depreciable assets, reducing current and future depreciation expense and, therefore, reducing cash flow ratios. Enersource also has a significant amount of cash on its balance sheet ($107 million) largely from the surplus as a result of its recent debt refinancing (see Long-Term Debt Maturities and Bank Lines section).

Rating Considerations

Strengths
(1) Low business risk from regulated distribution
(2) Strong financial profile
(3) Strong franchise area

Challenges
(1) Earnings exposure to volume risk
(2) Higher cost-cutting pressure under IRM
(3) Limited access to equity capital markets

Financial Information

	For the year ended December 31					
($ thousands where applicable)	2011	2010	2009	2008	2007	2006
Net income before extras.	22,639	17,608	17,462	19,146	13,833	12,850
Cash flow (before working cap. changes)	46,822	57,399	55,053	53,816	46,811	50,969
Return on equity	9.3%	7.5%	7.7%	8.7%	6.5%	6.3%
Net debt in capital structure	45.8%	49.9%	52.6%	48.6%	52.0%	52.4%
Total debt in capital structure	56.0%	55.0%	55.7%	56.3%	57.5%	57.9%
Cash flow/net debt	22.2%	24.3%	21.5%	25.3%	20.2%	22.0%
Cash flow/total debt	14.73%	19.81%	19.03%	18.64%	16.22%	17.69%
EBIT interest coverage (times)	2.67	2.58	2.04	2.13	2.31	2.37

Enersource Corporation

Report Date:
March 23, 2012

Rating Considerations Details

Strengths

(1) **Low business risk, stable earnings and cash flow:** Approximately 90% of the Company's EBIT is contributed by its low-risk regulated distribution business, which operates under a stable and reasonable regulatory framework – a combination of IRM and periodic COS reviews in Ontario. Earnings and cash flows have been relatively stable, underpinned by a full and timely recovery of purchased power costs. While EHM's allowed return on equity (ROE) is currently low at 8.57%, this is expected to be reset to higher levels in the 2013 rebasing year.

(2) **Strong financial profile:** The Company's credit metrics were strong for a utility that benefits from a low level of business risk and are supportive of the current rating: debt-to-capital ratio at 56%, EBIT interest coverage at 2.7 times and cash flow-to-debt at 14.7%. DBRS believes that the Company's strong balance sheet provides Enersource with good financing flexibility.

(3) **Strong franchise area:** Enersource is one of the largest municipally owned local distribution companies (LDCs) in Ontario, serving the densely populated areas within the City of Mississauga. The majority of EHM's electricity sales are to residential and commercial customers, which have relatively stable demand year over year as they are less sensitive to economic cycles.

Challenges

(1) **Volume risk:** Earnings and cash flows for electricity distribution companies are partially dependent on the volume of electricity sold. Weather patterns, seasonality and economic conditions directly affect the volume of electricity sold and, hence, earnings.

(2) **Higher cost-cutting pressure under IRM:** Under IRM, increases in annual distribution rates are based on inflation less a productivity factor and stretch factor, placing higher cost pressure on utilities (in 2011, the Company was only allowed a 0.18% increase in revenue).

(3) **Limited access to equity capital markets:** Enersource's ownership structure (90% owned by the City) limits its ability to access the equity markets and, therefore, restricts the Company's financial flexibility. Enersource has limited access to the equity capital markets because it is predominately owned by a municipality. This limits the Company's financial flexibility, with free cash flow deficits being financed largely through its revolving credit facilities and debt issuances.

Enersource Corporation

Report Date:
March 23, 2012

Regulation

- EHM, a subsidiary of Enersource, is regulated by the OEB under the Ontario Electricity Act, 1998.
- EHM operates under IRM, which subjects the Company to a formula price cap that allows for an annual increase in distribution rates based on inflation less productivity and utility-specific stretch factors, which can be reset annually.
- Under IRM, if EHM's actual rate of ROE is 300 basis points (bps) above or below the allowed ROE, the OEB will undertake a review and earnings above 300 bps may be shared with customers.
- In addition to IRM, the Company is allowed to file a COS application, which is expected every three, four or five years. The current rebasing year is 2013. The last rebasing year was 2008.
- In the rebasing year, the Company could be allowed, subject to the OEB's approval, to add prudently incurred capital expenditures, which were already spent during the IRM period, to its rate base.
- For 2012, ROE is set at 8.57% and deemed equity at 40%; ROE is relatively low while the equity base is reasonable.
- EHM is allowed to fully recover its purchased power costs (except excess doubtful expenses over allowance on power cost, which are manageable) in a timely fashion, eliminating its exposure to power price risk. DBRS views this as a positive factor in the current regulatory system in Ontario (regardless of whether the Company operates under IRM or COS).

Earnings and Outlook

	For the year ended December 31					
($ thousands (CAD) where applicable)	2011	2010	2009	2008	2007	2006
Net operating revenues	141,066	146,434	132,672	122,347	126,407	122,327
Operating Expenses	65,776	58,388	56,362	46,311	49,120	46,939
EBITDA	75,290	88,046	76,310	76,036	77,287	75,388
EBIT	49,118	49,799	39,985	42,688	45,493	45,103
Gross interest expense	18,375	19,313	19,581	19,995	19,687	19,001
Net income before extraordinary items	22,639	17,608	17,462	19,146	13,833	12,850
Reported net income	22,746	17,704	17,564	19,222	13,970	17,226
Return on equity	9.3%	7.5%	7.7%	8.7%	6.5%	6.3%
Operating Margin	6.0%	6.1%	6.9%	6.4%	6.5%	6.6%

Summary

- Overall, Enersource's earnings (before extraordinary items) remained relatively stable, 90% supported by contributions from the regulated distribution business.
- Distribution earnings benefit from a good customer base (approximately 200,000 customers). In addition, the Company has a favourable customer mix (primarily residential and commercial customers), which mitigates its exposure to economic conditions.

Outlook

- DBRS anticipates relatively stable earnings in the regulated distribution business for 2012, reflecting no significant change in the rate base.

Enersource Corporation

Report Date:
March 23, 2012

Financial Profile

	For the year ended December 31					
($ thousands - CAD)	2011	2010	2009	2008	2007	2006
Net income before extraordinary items	22,639	17,608	17,462	19,146	13,833	12,850
Depreciation, depletion & amortization*	26,172	38,247	36,325	33,348	31,794	37,429
Deferred income taxes and other	(1,989)	1,544	1,266	1,322	1,184	690
Cash flow (before working cap. changes)	46,822	57,399	55,053	53,816	46,811	50,969
Dividends paid	(10,622)	(10,538)	(11,533)	(8,980)	(10,336)	(8,900)
Capital expenditures	(43,760)	(42,334)	(56,017)	(47,207)	(43,333)	(35,892)
Free Cash Flow (bef. work. cap. changes)	(7,560)	4,527	(12,497)	(2,371)	(6,858)	6,177
Changes in non-cash work. cap. items	23,771	25,097	(15,462)	17,240	1,454	(36,726)
Amortization of regulatory accounts	7,772	7,429	(2,278)	(2,514)	5,535	0
Net Free Cash Flow	23,983	37,053	(30,237)	12,355	131	(30,549)
Proceeds on asset sales	282	204	329	297	288	25,136
Net debt change	27,808	0	0	0	0	0
Other	1,486	(17,450)	(12,436)	6,354	(191)	1,571
Change in cash	53,559	19,807	(42,344)	19,006	228	(3,842)
Total debt	317,864	289,811	289,256	288,735	288,556	288,122
Cash and equivalents	107,127	53,568	33,761	76,105	57,099	56,871
Net debt in capital structure	45.8%	49.9%	52.6%	48.6%	52.0%	52.4%
Total debt in capital structure	56.0%	55.0%	55.7%	56.3%	57.5%	57.9%
Adjusted total debt in capital structure**	56.1%	55.0%	55.8%	56.3%	57.5%	57.9%
Cash flow/net debt	22.2%	24.3%	21.5%	25.3%	20.2%	22.0%
Cash flow/total debt	14.7%	19.8%	19.0%	18.6%	16.2%	17.7%
Cash flow/adj. total debt**	14.7%	19.8%	19.0%	18.6%	16.2%	17.7%
EBIT interest coverage (times)	2.67	2.58	2.04	2.13	2.31	2.37
Adjusted EBIT interest coverage (times)**	2.67	2.58	2.04	2.13	2.31	2.37

*As of Jan 1, 2011, Enersource revised the useful life of its asset base, **Including operating leases.

Summary

- Strong and stable cash flow (adjusted for a change in the useful life estimate) has enabled the Company to cover most of its high capex and dividends over the past two years.
  - Commencing January 1, 2011, the Company has extended the useful life of many of its depreciable assets. This was implemented as a result of an independent evaluation conducted in anticipation of IFRS and will have a negative impact on cash flow going forward.
- Capex has been consistently higher than depreciation. This was a result of the Company's smart meter program and maintenance spending to improve reliability. Under IRM, extra capex is unable to be added to the rate base until the rebasing year (2013).
- Enersource is subject to a dividend policy which generally does not exceed 60% of the prior year's consolidated net income on a residual basis
- The swings in working capital, mostly due to swings in unbilled revenues and regulatory assets/liabilities, remain manageable.
- Enersource's debt increase has remained manageable, resulting in a relatively stable debt-to-capital ratio in the range of 55% and 58% over the past five years, providing the Company with good financial flexibility. Other key credit metrics have remained strong and have stayed in line with the current rating category.

Outlook

- The Company's rate base is expected to increase in the rebasing year (2013); this should improve cash flow over the next IRM period.
- The Company is expected to fund the bulk of capex and dividends with internally generated cash flow. As a result, external funding requirements are expected to be manageable.
- DBRS expects the Company to continue to maintain its strong credit metrics given no significant expected external funding requirements.

Enersource Corporation

Report Date:
March 23, 2012

Long-Term Debt Maturities and Bank Lines

Summary

- Enersource's liquidity profile remains strong. The Company has sufficient cash on hand, has access to a fully available credit facility and has shown strong free cash flow over the last couple of years.

($ millions - As at Dec 31, 2011)	Amount	Drawn/LOCs	Available
Cash & Cash Equivalents	107.1	0	107.1
Letter of Credit Facility	20.0	9.4	10.6
Banking Line of Credit	50.0	0	50.0
		Total:	**167.7**

- Enersource's long-term debt consists of a private placement debt offering, announced on April 29, 2011, of $320 million comprised of two separate series:
  - Series A – $110 million 4.521% Senior Unsecured Debentures, due April 29, 2021.
  - Series B – $210 million 5.297% Senior Unsecured Debentures, due April 29, 2041.
- This private placement replaced Enersource's 6.29% $290 million private placement with Borealis Infrastructure Trust (May 2011).
- Due to the long-dated debt and availability provided by ample cash balances and credit facilities, DBRS views Enersource's liquidity profile as strong over the medium term.

Description of Operations

- The majority of the Company is owned by the City of Mississauga (90%) with the balance owned by BPC Energy Corporation, a wholly owned subsidiary of the Ontario Municipal Employees Retirement System (OMERS).
- Enersource Corporation is a holding company comprised of two main subsidiaries:
  - Enersource Hydro Mississauga Inc. (90% of EBIT), a regulated electricity distributor for the City of Mississauga.
  - Enersource Hydro Mississauga Services Inc., an unregulated subsidiary that provides a variety of services to the City of Mississauga as well as Brampton including street light design, construction and maintenance. They also offer distribution system design, construction and maintenance to select private customers.
- EHM is regulated by the OEB and is governed under the *Energy Competition Act*, 1998. In conjunction with the Company, the OEB has set up a regulated price plan dependent on (a) the type of customer and (b) the time of year of consumption.
- As of year-end 2011, the Company distributes electricity to approximately 4% of the distribution customers in Ontario.
- Enersource has approximately 5,160 kilometres of distribution lines with the majority buried under ground (65%). This makes them less susceptible to damage and erosion from poor climate conditions.

Customers	%	% Growth	2011	2010
Residential	88.8%	1.28%	173,444	171,247
General service (<50kW)	9.0%	1.87%	17,518	17,197
General service (>50kW)	2.3%	-2.17%	4408	4506
Large users	0.0%	10.00%	11	10
Total Customers	100.0%	-	195,381	192,960
Total Customer Growth			1.3%	1.8%

Enersource Corporation

Report Date:
March 23, 2012

Enersource Corporation

Balance Sheet ($ thousands - CAD)	Dec. 31 2011	Dec. 31 2010	Dec. 31 2009		Dec. 31 2011	Dec. 31 2010	Dec. 31 2009
Assets				**Liabilities & Equity**			
Cash & equivalents	107,127	53,568	33,761	S.T. borrowings	0	0	0
Accounts receivable	59,881	56,016	59,405	Accounts payable	99,564	90,888	96,449
Inventories	7,527	7,872	8,071	Current portion L.T.D.	0	289,811	0
Prepaid expenses & other	64,425	69,350	53,556	Deferred tax	0	189	0
Total Current Assets	**238,960**	**186,806**	**154,793**	Regulatory liab.	42,691	39,671	-
				Other current liab.	16,186	6,476	2,369
Net fixed assets	465,403	446,494	435,895				
Goodwill & intangibles	18,694	15,583	14,420	Deferred income taxes	0	0	0
Investments & others	22,693	20,739	25,176	Other L.T. liab.	55,714	57,890	57,903
Regulatory assets	7,719	20,013	12,238	Shareholders equity	249,374	237,250	230,084
Total Assets	**781,393**	**722,175**	**676,061**	**Total Liab. & SE**	**781,393**	**722,175**	**676,061**

Balance Sheet & Liquidity & Capital Ratios (1)	**For the year ended December 31** 2011	2010	2009	2008	2007	2006
Current ratio	1.51	0.44	1.57	1.70	1.82	1.95
Net debt in capital structure	45.8%	49.9%	52.6%	48.6%	52.0%	52.4%
Total debt in capital structure	56.0%	55.0%	55.7%	56.3%	57.5%	57.9%
Adj. total debt in capital structure*	56.1%	55.0%	55.8%	56.3%	57.5%	57.9%
Cash flow/net debt	22.2%	24.3%	21.5%	25.3%	20.2%	22.0%
Cash flow/total debt	14.7%	19.8%	19.0%	18.6%	16.2%	17.7%
Cash flow/adj. total debt*	14.7%	19.8%	19.0%	18.6%	16.2%	17.7%
(Cash flow - dividends)/capex (2)	0.83	1.11	0.78	0.95	0.84	1.17
Dividend payout ratio	46.9%	59.8%	66.0%	46.9%	74.7%	69.3%
Coverage Ratios (times) (3)						
EBIT interest coverage	2.67	2.58	2.04	2.13	2.31	2.37
EBITDA interest coverage	4.10	4.56	3.90	3.80	3.93	3.97
Fixed-charge coverage	2.75	2.61	2.06	2.36	2.49	2.54
Adjusted EBIT interest coverage*	2.67	2.58	2.04	2.13	2.31	2.37
Profitability Ratios						
EBITDA margin	9.1%	10.7%	13.2%	11.3%	11.1%	11.1%
EBIT margin	6.0%	6.1%	6.9%	6.4%	6.5%	6.6%
Profit margin	2.7%	2.1%	3.0%	2.9%	2.0%	1.9%
Return on equity	9.3%	7.5%	7.7%	8.7%	6.5%	6.3%
Return on capital	6.5%	5.9%	5.8%	6.3%	5.2%	5.0%

(1) Minority interests treated as equity equivalents. (2) Capital expenditures excluding acquisitions and equity investments.

(3) Before capitalized interest is deducted.

*Including operating leases.

Enersource Corporation

Report Date:
March 23, 2012

Ratings

Debt	Rating	Rating Action	Trend
Issuer Rating	A	Confirmed	Stable
Senior Unsecured Debentures	A	Confirmed	Stable

Rating History

	Current	2011	2010	2009	2008	2007
Issuer Rating	A	A	A	A	A	A
Senior Unsecured Debentures	A	A	NR	NR	NR	NR

Notes:
All figures are in Canadian dollars unless otherwise noted.

For the definition of Issuer Rating, please refer to Rating Definitions under Rating Policies on www.dbrs.com.

Issuer ratings apply to all general senior unsecured obligations of the issuer in question.

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April 26, 2012

Enersource Corp.

Primary Credit Analyst:
Nicole Martin, Toronto (1) 416-507-2560; nicole_martin@standardandpoors.com

Secondary Contact:
Faye Lee, Toronto (1) 416-507-2568; faye_lee@standardandpoors.com

Table Of Contents

Enersource Corp.

Major Rating Factors

Corporate Credit Rating
A/Stable/--

Strengths:

- Monopoly and low-risk electricity distribution operations
- Stable and predictable regulated cash flow
- Management's commitment to continuously focus on its core regulated local distribution business

Weaknesses:

- Significant financial risk profile
- Service territory that limits market growth

Rationale

The rating on Mississauga, Ont.-based local electricity distribution company (LDC) Enersource Corp. reflects Standard & Poor's Ratings Services' opinion of the company's excellent business risk profile, which its relatively low-risk monopoly business and predictable regulated cash flows support. Enersource's commitment to continuously focus on its core regulated LDC business also support the rating. The company's significant financial risk profile partially offset its credit strengths, in our view. More than 95% of Enersource's consolidated cash flow comes from its regulated LDC business serving Mississauga. As of Dec. 31, 2011, the company had total reported debt of about C$320 million which consists of its C$110 million debenture (due 2021) and C$210 million debenture (due 2041) issued in April 2011.

Enersource is 90% owned by the City of Mississauga (AAA/Stable/--), and 10% by BPC Energy Corp. (not rated), which is part of the Ontario Municipal Employees Retirement System (not rated). We base our 'A' issuer rating on the company's stand-alone credit risk profile of 'a' and our opinion that there is a "low" likelihood that the city would provide timely and sufficient extraordinary support in the event of financial distress.

We believe the Ontario Energy Board's (OEB) regulatory framework supports Enersource's cash-flow stability. The framework allows for the recovery of prudent costs and the opportunity to earn a modest return. Regulatory cost recovery is generally predictable and timely. The legal framework limits the LDC's exposure to commodity risk. Although it must bill electricity customers for the commodity delivered, the cost is a flow-through. The company has no obligation to ensure an adequate supply of electricity and is not burdened with the procurement process or power purchase agreements. Net distribution revenues are subject to modest volumetric risk due largely to weather and also to economic conditions of the area the LDC serves. In our view, the OEB has exhibited increased scrutiny of requested cost increases in the distribution sector and the associated rate pressure (largely associated with commodity costs) on customers. While we expect tempering rate increases will remain an important regulatory consideration, we believe that the OEB will continue to honor its mandate to balance the customers' needs and the utilities' ability to earn a modest return. That there have been no material cost disallowances in the sector and that distribution costs typically represent 15%-30% of the total energy bill support this view.

We believe the LDC's monopoly position in its service franchise and the asset-intensive nature of electricity

distribution limit competitive risk. The electricity distribution business also carries relatively low operating risk. The company's distribution infrastructure is relatively new and posts superior operational efficiency and reliability measures compared with those of other LDCs in Ontario, as reported in the 2010 Year Book of Electricity Distribution.

We believe Enersource is sheltered from the full effects of economic downturns or the loss of a major customer, given the well-diversified economy in its service area and limited customer concentration. Mississauga has what we view as a strong economy that is gradually shifting away from its traditional sectors, including manufacturing, logistics, and transportation and warehousing, and into higher growth sectors such as life sciences, advanced manufacturing, financial services, and information and communication technologies. We believe this will further strengthen the city's economic base. Mississauga continues to benefit from its strategic location next to the City of Toronto (AA/Stable/A-1+), and from the extensive transportation network within the city. (For more information on Mississauga, see our analysis published Oct. 3, 2011, on RatingsDirect on the Global Credit Portal.)

Enersource's governance does not exhibit any features that raise credit concerns and management confirms that both shareholders support its strategic and growth plan. The company intends to maintain leverage at the utility within the deemed capital structure of 60% debt and 40% equity. It also has a dividend policy of distributing 60% of the previous year's net income, which it has applied consistently.

As expected, in April 2011, the company issued C$320 million to repay the C$290 million Borealis-Enersource series bonds that matured in May. We believe it will use the balance of bond proceeds for its capital expenditure program in its regulated distribution business. As a result of the slightly higher debt level, Enersource's adjusted funds from operations (AFFO)-to-total debt was marginally lower, at 17.8% as of Dec. 31, 2011, compared with the three-year (2008-2010) average of 19%. However, this is not a rating concern because it is consistent with our expectations. We estimate that AFFO-to-total debt will be 17%-20% in the next two-to-three years. Enersource has limited access to equity markets and we have no expectation of direct equity investments in the company from either Mississauga or BPC, absent any meaningful acquisition opportunity. Nevertheless, we expect that Enersource would have some flexibility to reduce dividends in times of financial stress, because both shareholders have abundant financial resources.

Liquidity

In accordance with our criteria, we view Enersource's liquidity as adequate. Our assessment reflects the following factors and assumptions:

- The company's liquidity sources will likely exceed uses by 1.2x or more in the next 12 months.
- We expect net sources to remain positive, even in the event of a highly unlikely EBITDA decline of more than 15%.
- Liquidity sources include Standard & Poor's estimated C$50 million-C$60 million in AFFO and our forecast sustained cash on hand of about C$30 million. As per our criteria, liquidity sources do not include Enersource's fully available uncommitted C$50 million operating credit facility.
- Liquidity uses include the nondeferrable capital expenditures in the distribution business. We did not include the dividend payments (typically 60% of the previous year's net income) because we believe that the company will have flexibility on its dividend payments if it is under a highly unexpected financial stress scenario.

In our view, Enersource has sound relationships with banks and strong access to debt capital markets, as demonstrated by its debt issuances in April 2011 at attractive prices. The company has no debt maturity until 2021.

Accounting

Enersource prepared its consolidated financial statements in accordance with Canadian generally accepted accounting principles, with a Dec. 31 fiscal year-end, until 2011. The company adopted International Financial Reporting Standards (IFRS) effective Jan. 1, 2012. We do not expect that adopting IFRS will materially influence our analysis of Enersource or our perception of its creditworthiness. The company has no risk exposure to manage with derivatives. Pension obligations fall to a third party and the company recovers the cost through its regulated revenue. We have adjusted the balance sheet related to postretirement benefit obligations and capitalized interest adjustments, neither of which materially affects Enersource's financial measures.

Outlook

The stable outlook reflects our assessment of predictable and stable cash flows from the low-risk regulated monopoly electricity distribution business and our expectation that management will continue to focus on its core regulated business. We believe a positive rating action is unlikely without much deeper cash flow debt coverage (greater than AFFO-to-total debt of 30%). A material, adverse regulatory ruling or market restructuring (such as assuming the obligation to supply electricity) or a deterioration of financial measures (below AFFO-to-debt of 12%) during our two-year outlook horizon could lead to a negative rating action.

Table 1

Enersource Corp.--Peer Comparison

Industry Sector: Electric Utility

	--Fiscal year ended Dec. 31, 2011--			--Fiscal year ended Dec. 31, 2010--	
(Mil. C$)	**Enersource Corp.**	**Hamilton Utilities Corp.**	**Toronto Hydro Corp.**	**Hydro Ottawa Holding Inc.**	**Powerstream Inc.**
Rating as of April 26, 2012	A/Stable/--	A/Stable/--	A/Stable/--	A/Stable/--	NR
Revenues	816.6	575.4	2,809.3	797.0	856.4
EBITDA	68.1	64.0	336.8	100.4	107.1
Net income from continuing operations	22.7	14.7	95.9	31.2	26.5
Funds from operations (FFO)	57.3	42.5	252.6	72.2	85.2
Capital expenditures	43.5	40.9	432.1	59.8	79.2
Free operating cash flow	23.6	(2.4)	(115.4)	(4.4)	3.2
Dividends paid	10.6	8.9	33.1	17.6	10.5
Discretionary cash flow	13.0	(11.3)	(148.5)	(22.0)	(7.3)
Cash and short-term investments	107.1	40.0	154.3	0.0	8.6
Debt	321.8	156.8	1,711.7	259.4	442.6
Equity	249.1	241.9	1,055.8	342.1	282.3
Debt and equity	570.9	398.7	2,767.5	601.5	724.9
Adjusted ratios					
EBITDA interest coverage (x)	3.7	5.9	3.6	7.7	4.2
FFO interest coverage (x)	4.0	4.7	3.5	6.4	4.3
FFO/debt (%)	17.8	27.1	14.8	27.8	19.2
Free operating cash flow/debt (%)	7.3	(1.5)	(6.7)	(1.7)	0.7
Discretionary cash flow/debt (%)	4.0	(7.2)	(8.7)	(8.5)	(1.7)
Net cash flow/capex (%)	107.3	82.0	50.8	91.3	94.2

Table 1

Enersource Corp.--Peer Comparison (cont.)

Debt/EBITDA (x)	4.7	2.5	5.1	2.6	4.1
Total debt/debt plus equity (%)	56.4	39.3	61.9	43.1	61.1
Return on common equity (%)	9.2	7.6	8.6	9.0	9.0
Common dividend payout ratio (unadjusted; %)	46.7	49.5	34.5	56.4	39.8

NR--Not rated.

Table 2

Enersource Corp.--Financial Summary

Industry Sector: Electric Utility

	--Fiscal year ended Dec. 31--				
(Mil. C$)	**2011**	**2010**	**2009**	**2008**	**2007**
Rating history	A/Stable/--	NR	NR	NR	NR
Revenues	816.6	648.7	579.3	673.1	690.7
Net income from continuing operations	22.7	17.7	17.6	19.2	13.0
Funds from operations (FFO)	57.3	56.9	53.8	52.8	44.9
Capital expenditures	43.5	42.0	56.1	46.4	46.3
Dividends paid	10.6	10.5	12.7	9.0	10.3
Debt	321.8	293.4	292.3	292.1	291.5
Equity	249.1	236.9	229.8	223.7	212.7
Debt and equity	570.9	530.3	522.1	515.8	504.2
Adjusted ratios					
FFO interest coverage (x)	4.0	3.8	3.6	3.5	3.2
FFO/debt (%)	17.8	19.4	18.4	18.1	15.4
Discretionary cash flow/debt (%)	4.0	(3.5)	(4.2)	6.8	(8.5)
Net cash flow/capex (%)	107.3	110.3	73.2	94.3	74.7
Debt/debt and equity (%)	56.4	55.3	56.0	56.6	57.8
Return on common equity (%)	9.2	7.4	7.3	8.5	5.9
Common dividend payout ratio (unadjusted; %)	46.7	59.5	65.7	46.7	79.5

NR--Not rated.

Table 3

Reconciliation Of Enersource Corp. Reported Amounts With Standard & Poor's Adjusted Amounts (Mil. C$)

	--Fiscal year ended Dec. 31, 2011--									
Enersource Corp. reported amounts	**Debt**	**Shareholders' equity**	**Revenues**	**EBITDA**	**Operating income**	**Interest expense**	**Cash flow from operations**	**Cash flow from operations**	**Dividends paid**	**Capital expenditures**
Reported	317.9	249.4	816.6	67.7	41.5	18.0	67.6	67.6	10.6	43.8
Standard & Poor's adjustments										
Postretirement benefit obligations	3.9	(0.2)	N/A	0.5	0.5	0.3	(0.2)	(0.2)	N/A	N/A
Capitalized interest	N/A	N/A	N/A	N/A	N/A	0.3	(0.3)	(0.3)	N/A	(0.3)

Table 3

Reconciliation Of Enersource Corp. Reported Amounts With Standard & Poor's Adjusted Amounts (Mil. C$) (cont.)

Reclassification of nonoperating income (expenses)	N/A	N/A	N/A	N/A	1.4	N/A	N/A	N/A	N/A	N/A
Reclassification of working-capital cash flow changes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(9.8)	N/A	N/A
Total adjustments	3.9	(0.2)	0.0	0.5	1.9	0.6	(0.5)	(10.3)	0.0	(0.3)

Standard & Poor's adjusted amounts	Debt	Equity	Revenues	EBITDA	EBIT	Interest expense	Cash flow from operations	Funds from operations	Dividends paid	Capital expenditures
Adjusted	321.8	249.1	816.6	68.1	43.4	18.6	67.0	57.3	10.6	43.5

N/A--Not applicable.

Related Criteria And Research

- Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Sept. 28, 2011
- Rating Government-Related Entities: Methodology And Assumptions, Dec. 9, 2010
- Criteria Methodology: Business Risk/Financial Risk Matrix Expanded, May 27, 2009
- Key Credit Factors: Business And Financial Risks In The Investor-Owned Utilities Industry, Nov. 26, 2008
- 2008 Corporate Criteria: Analytical Methodology, April 15, 2008

Ratings Detail (As Of April 26, 2012)

Enersource Corp.	
Corporate Credit Rating	A/Stable/--
Senior Unsecured	A
Corporate Credit Ratings History	
14-Apr-2011	A/Stable/--
Related Entities	
Mississauga (City of)	
Issuer Credit Rating	AAA/Stable/--

*Unless otherwise noted, all ratings in this report are global scale ratings. Standard & Poor's credit ratings on the global scale are comparable across countries. Standard & Poor's credit ratings on a national scale are relative to obligors or obligations within that specific country.

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The McGraw-Hill Companies

Calculation of Revenue Deficiency or Sufficiency

This evidence provides a summary of the revenue required by Enersource in 2013 and 2014 to continue to distribute electricity in a safe and reliable manner. Enersource's total revenue requirement is offset by revenues generated from sources other than distribution rates. The following calculation of the revenue deficiency/sufficiency excludes the recovery/refund of regulatory assets and liabilities from the revenue requirement, as regulatory deferral and variance accounts are disposed through separate rate riders, as identified in Exhibit 9.

The revenue deficiency/sufficiency for 2013 was calculated[1] using the following inputs:

- Approved 2012 rates, but not including:
    - rate riders for the disposition of deferral and variance accounts;
    - the 50% Tax Sharing volumetric rate; and
    - the rate rider to recover Lost Revenue Adjustment Mechanism;
- 2013 forecast of customers and load forecast, as provided in Exhibit 3; and

[1] The deficiency is greater than the original value in the Application filed April 27, 2012, due to the Board's denial of Enersource's request in its 2012 EDR application, EB-2011-0100, to continue the Smart Meter Funding Adder from May 1 to December 31, 2012.

- the 2013 base revenue requirement calculated as shown in Table 1 below and further detailed in the Revenue Requirement Work Form in Exhibit 1 Tab 2 Schedule 1 Appendix 2-C(i).

The revenue deficiency/sufficiency for 2014 was calculated using 2013 proposed rates, excluding all rate riders/adders, 2013 forecast of customers and load forecast and 2014 base revenue requirement. The Revenue Requirement Work Form relating to 2014 is provided in Exhibit 1 Tab 2 Schedule 1 Appendix 2-C (ii).

Table 1: Revenue Sufficiency/Deficiency ($000s)

	2013	2014
Return on Rate Base	41,264	42,350
Distribution Expenses (excluding amortization)	61,099	61,099
Amortization	28,773	30,305
Payment in Lieu of Taxes	2,981	3,559
Service Revenue Requirement	134,117	137,313
Less: Revenue Offsets	(4,830)	(4,830)
Base Revenue Requirment	129,287	132,483
Transformer Allowance	1,998	1,998
Total Revenue to Recover in Rates	131,285	134,481
2013 Load at 2012 Rates	114,704	-
2013 Load at 2013 Rates	-	131,285
Revenue Deficiency	(16,581)	(3,196)

Table 2 below summarizes the drivers of the identified revenue deficiency in 2013.

Table 2: Drivers of Revenue Deficiency in 2013 ($000s)

Driver		Impact on 2013 Revenue Requirement	Reference
Increase in OM&A (excluding amortization):			
Salaries	4,065		
Benefits	3,928		
IFRS Transition - Overhead Burdens	2,774		
Bad Debt Expense	1,975		
New Building	1,668		
Distribution System Maintenance & Repairs	1,350		
Asset Management Plan	1,153		
Other (net of Price Cap Index increases via IRM)	2,626		
Subtotal		19,539	Exhibit 4
Decrease in Amortization		(6,166)	Exhibit 4
Increase in Return on Rate Base		4,573	Exhibit 6
Decrease in PILs		(4,791)	Exhibit 4
Load / Customers Impact		2,785	Exhibit 3
Decrease in Revenue Offsets		641	Exhibit 3
Total Deficiency		16,581	

It is important to note that the 2013 revenue requirement includes the associated smart meter capital and operating costs incorporated into base rates. Table 3 below highlights the impact on the 2013 revenue requirement deficiency as a result of including smart meters in base rates.

Table 3: Revenue Deficiency Excluding Smart Meters ($000s)

2013 Revenue Deficiency	(Table 2)	16,581
Less: Revenue Deficiency related to Smart Meters		(5,164)
2013 Revenue Deficiency excluding Smart Meters		11,417

The change in the 2013 revenue requirement is primarily due to the:

- inclusion of smart meter operating and capital costs in revenue requirement, increase in employee benefit costs due to an increase in pension contribution rates since 2008, and the transition to IFRS and its impact on the inability to capitalize indirect overhead costs and the impact of the derecognition of assets;

- decrease in amortization as a result of the change in useful lives, partially offset by an increase in amortization due to additions to rate base in 2009 through to 2013;

- increase in return on equity attributable to the continued investment in the distribution system resulting in an increase in the year-end net book value of assets of approximately $109 from 2008 (Board-approved) to 2013. This includes investments based on the Asset Management Plan and the installation of smart meters. These increases are partially offset by the decrease in the cost of capital from 7.213% to 6.582%;

- decrease in Payment in Lieu of Taxes mainly as a result of decreases in corporate income tax rates, elimination of capital tax, and the differences between tax and book treatment of certain costs;

- impact of load forecast and number of customers as detailed in Exhibit 3; and

- decrease in revenue offsets.

Table 5 below identifies the drivers of the revenue deficiency in 2014.

Table 5: Drivers of Revenue Deficiency in 2014 ($000s)

Driver	Impact on 2014 Revenue Requirement	Reference
Increase in OM&A (excluding amortization)	-	
Increase in Amortization	1,532	Exhibit 4
Increase in Return on Rate Base	1,086	Exhibit 6
Increase in PILs	578	Exhibit 4
Load / Customers Impact	-	
Decrease in Revenue Offsets	-	
Total Deficiency	3,196	

The increase in the 2014 revenue requirement is mainly due to the:

- increase in amortization and return on equity due to additions to rate base in 2014; and

- increase in Payment in Lieu of Taxes due to the increase in deemed net income resulting from the higher rate base and the increase in amortization expense, partially offset by the increase in the capital cost allowance deduction and a decrease in the corporate income tax rate.

Cost Allocation Study Overview

This exhibit provides the cost allocation methods and results for the 2013 Test Year. The evidence describes the cost allocation study and results, proposed adjustments to cost allocation, and revenue-to-cost ratios.

Introduction and Background of Enersource's Cost Allocation

Enersource completed its initial cost allocation study ("Cost Study") following the Board's prescribed methodology as set out in the Board's *Directions on Cost Allocation Methodology for Electricity Distributors (EB-2005-0317),* issued on September 29, 2006. This Cost Study was used as the basis for the rate design proposed in Enersource's 2008 Electricity Distribution Rate Application (EB-2007-0706). The approved Settlement Agreement for EB-2007-0706[1] stated the following with respect to cost allocation:

> Subject to AMPCO's proviso as set forth below, the parties agree that the Revenue to Cost ratios determined through the Cost Allocation Review - Informational Filing will be revised as set out in the table below: all customer classes that had revenue to cost ratios below 100% will be increased to 91.5%, and all customer classes that had revenue to cost ratios above 100% will be reduced to 111%. This change is based on the findings of the Cost Allocation Review — Informational Filing, supports movement towards the revenue to cost ratios endorsed by the Board in its recently issued *Report on Cost Allocation for Electricity Distributors*, dated November 28, 2007 (the "*Cost Allocation Report*") and avoids

[1] EB-2007-0706 Settlement Agreement dated December 21, 2007, page 32.

material or adverse rate impacts. Further, the costs related to recovery of the transformer ownership allowance will be reallocated to the customer class receiving this allowance.

	Revenue To Cost Ratio CAR-IF(%) RUN 1	Revised Revenue to Cost Ratio 2008 Test Year (%)
Residential	87.69	91.50
GS<50 kW	113.60	111.00
Small Commercial	149.92	111.00
GS>50 kW	120.64	111.00
GS>500 kW	86.78	91.50
Large User	137.16	111.00
Street Lighting	25.22	91.50

The parties agree that the rates and bill impacts set forth in Appendix C annexed hereto are consistent with the implementation of these revised revenue to cost ratios and the agreed to reallocation of the transformer allowance.

After the completion of the evidentiary record in this proceeding, the Board issued the Cost Allocation Report that states that "To the extent that distributors can address influencing factors that are within their control (such as data quality), they should attempt to do so and to move revenue-to-cost ratios nearer to one." (p. 4) All parties, except AMPCO, believe that the revenue to cost ratios settled in this Agreement are consistent with the Cost Allocation Report.

Because at this point in these proceedings AMPCO is not in a position to review Enersource's treatment of influencing factors within its control (such as data quality) to determine whether the

> proposed revenue-to-cost ratios for 2008 are appropriate, AMPCO cannot determine whether the settlement is in compliance with the Cost Allocation Report.
>
> The Cost Allocation Report states that, where it is determined that implementing the policies of the Cost Allocation Report is "impractical in any given case and can be reasonably deferred, the cost allocation issue may be addressed in the context of the distributor's 2009 IRM rate application." (at p.14). AMPCO has accepted the proposed 2008 revenue-to-cost ratios on the understanding that it may address in Enersource's 2009 IRM rate application the appropriateness of continuing those revenue to cost ratios for years after the 2008 Test Year. All parties agree that AMPCO should be free to do so, and that all parties will be free to take such positions on revenue to cost ratios as they consider appropriate at that time, without regard to the terms of this Agreement.

The *Report of the Board on the Review of Electricity Distribution Cost Allocation Policy* (EB-2010-0219), issued March 31, 2011, ("Cost Allocation Review") set out a number of revisions to the Board's electricity distribution cost allocation policies that are to be implemented through cost of service rate applications starting with the 2012 rate year.

On August 5, 2011 the Board issued its revised cost allocation model ("Revised Cost Allocation Model") to be used by distributors filing a cost of service application for 2012 distribution rates. The Board also released the staff report[2]

[2] EB 2010-0219 *Staff Report to the Board – Implementation of Revisions to the Board's Electricity Distribution Cost Allocation Policy*, August 4, 2011.

that documents the changes resulting from the Cost Allocation Review as well as instructions for the Revised Cost Allocation Model.

Enersource has relied on the Cost Allocation Review and Revised Cost Allocation Model to complete this 2013 cost allocation submission. For the purposes of this Application, Enersource has updated the Cost Study (now "2013 Cost Study") to reflect 2013 Test Year costs, annual loads, customer numbers, and hourly load profile demand values. The 2013 demand values were updated by Hydro One Networks Inc. ("Hydro One") for all customer classes.

During the course of the EB-2007-0706 proceeding, the cost allocation model was modified by removing the transformer ownership allowance, a change that has now been incorporated into the *Ontario Energy Board Chapter 2 of the Filing Requirements for Transmission and Distribution Applications* ("Filing Requirements")[3].

Enersource's 2013 Cost Study

This section of the evidence will describe the weighting factors, model runs, load and customer information, and cost information used in Enersource's 2013 Cost Study.

Weighting Factors

Weighting factors are used in the Revised Cost Allocation Model to better reflect cost causality when allocating costs to rate classes. Enersource has made no changes to the weighting factors used in prior cost studies and notes that these weighting factors are consistent with the default weighting factors for services

[3] *Ontario Energy Board Chapter 2 of the Filing Requirements for Transmission and Distribution Applications*, June 22, 2011, p.38.

and billings documented in the "*Staff Report to the Board – Implementation of the Revisions to the Board's Electricity Distributor Cost Allocation Policy, Aug 4, 2011*"[4]. Enersource has no information that would lead it to depart from the previously-used weighting factors.

Model Runs Included in the 2013 Cost Study

Section 2.10.3 of the Filing Requirements[4] specifies that three sets of cost ratios for each customer class must be provided based on:

- Previously-approved ratios most recently implemented;
- Ratios that would result from the most recently-approved distribution rates and the distributor's forecast of billing quantities in the Test Year, prorated upwards or downwards (as applicable) to match the revenue requirement, together with the updated cost allocation model; and
- Ratios that are proposed for the Test Year, which are the result of the proposed rates with the forecast of billing quantities, together with the updated cost allocation model.

As previously stated, Enersource completed its initial Cost Study (*EB-2005-0317)* which was used as the basis for the rate design proposed in Enersource's 2008 Electricity Distribution Rate Application (EB-2007-0706). In this Application consistent with the Filing Guidelines, Enersource has completed the prospective 2013 Cost Study. A rolled up cost allocation model ("Enersource Rolled Up Cost Allocation Model") is provided at Exhibit 7 Tab 1 Schedule 1 Appendix 1. The

[4] Ibid, p. 40.

previously approved, current, and proposed revenue to cost ratios outlined above can be found in Exhibit 7 Tab 1 Schedule 1 Appendix 2-O.

Load and Customer Information

Enersource's 2013 Cost Study has been prepared using the following load and load profile information:

- Annual Loads (kW and kWh, as appropriate) and customer counts: the 2013 forecast of energy load and customer counts by rate class are used for the 2013 Cost Study.

- Hourly Load Profile: new hourly load profiles by rate class have been provided by Hydro One and incorporated into the 2013 Cost Study.

Cost Information

Consistent with the Filing Guidelines, the prospective 2013 Test Year cost information, including all capital and operating costs, are relied upon in the 2013 Cost Study. The breakout of assets, capital contributions, depreciation, accumulated depreciation, customer data, and load data by primary, line transformer, and secondary categories were developed from the best data available to Enersource, from its engineering records, and its customer and financial systems.

The financial information for the Test Year has been prepared and mapped to the USoA level consistent with the level of detail embedded in the Revised Cost Allocation Model. Information required by the Revised Cost Allocation Model that was not explicitly forecasted for the Test Year was estimated based on scaling factors based on the prior year's ratios. For example, Enersource doesn't maintain separate general ledger accounts to segregate Services Costs (1855). To summarize the forecast into defined functionalized costs in the Revised Cost

Allocation Model for Services Costs, the cost of assets, capital contributions, depreciation, and accumulated depreciation have been allocated from the general ledger accounts to which they have been posted based on the best engineering estimates available at the time of the completion of the 2013 Cost Study.

Actual costs per currently installed meters were used to update the Meter Capital work sheet on the Revised Cost Allocation Model. The descriptions were changed on the Meter Capital work sheet to reflect the appropriate Enersource descriptions for the meters currently installed.

Proposed Cost Allocation Adjustments

As outlined in the Cost Allocation Review[5]:

> The Board therefore expects each distributor to include as part of their cost of service application a separate USL rate class in their CA Model and on their proposed Tariff of Rates and Charges.

Enersource currently does not have a separate Unmetered Scattered Load ("USL") rate class. USL customers are currently included within the Small Commercial rate class. A new USL rate class has been included in the Revised Cost Allocation Model and proposed Tariff of Rates and Charges for the 2013 Test Year.

The removal of the USL customers from the Small Commercial rate class left few remaining customers within the Small Commercial class. Enersource proposes merging the Small Commercial rate class (excluding USL customers) with the

[5] EB-2010-0219 Report of the Board, Section 2.5.4 page 24

General Service less than 50 kW ("GS<50 kW") rate class as these remaining Small Commercial customers are similar to GS<50 kW customers and have the same quantity threshold. Further, they are not sufficiently different to GS<50 kW customers in service setup, billing, collections, or meter reading profiles to require a separate rate class.

The Board's cost allocation workform, Exhibit 7 Tab 1 Schedule 1 Appendix 2-O, has been updated to reflect the introduction of a new separate USL rate class and the proposed merging of Small Commercial with GS<50 kW as required by section 2.10.10 of the Filing Requirements.

Summary of Revenue-to-Cost Ratios

Table 1 below provides the revenue-to-cost ratios as per the EB-2007-0706 Settlement Agreement. Table 1 also shows the target ranges from the Cost Allocation Review for each of Enersource's current customer classes.

Table 1: 2008 Approved Revenue-to-Cost Ratios

Customer Class	Revenue-to-Cost Ratio Per 2008 Settlement	Revenue-to-Cost Ratio Per Cost Allocation Review Target Range
Residential	91.5%	85% - 115%
Small Commercial Less Than 50 kW	111.0%	80% - 120%
General Service Less Than 50 kW	111.0%	80% - 120%
General Service 50 Kw - 499 kW	111.0%	80% - 180%
General Service 500 Kw - 4999 kW	91.5%	80% - 180%
General Service Large Use (> 5000 kW)	111.0%	85% - 115%
Street Lighting	91.5%	70% - 120%
Unmetered	111.0%	80% - 120%

The revenue-to-cost ratios shown in Table 1 have remained unchanged since 2008.

As discussed above, the data used by Enersource in its 2013 Cost Study is consistent with the cost data that supports the proposed 2013 Test Year revenue requirement.

The rate class customer data used in the 2013 Cost Study is consistent with the 2013 customer forecasts discussed in Exhibit 3 Tab 1 Schedule 2.

The resulting revenue-to-cost ratios from the 2013 Cost Study are shown in Table 2 below. The revenue-to-cost ratio ranges from the Cost Allocation Review are also shown in Table 2.

Table 2: 2013 Initial Revenue-to-Cost Ratios

Customer Class	Revenue-to-Cost Ratio 2013 Test Year	Revenue-to-Cost Ratio Target Range Per Cost Allocation Review
Residential	85%	85% - 115%
General Service Less Than 50 kW	113%	80% - 120%
General Service 50 kW - 499 kW	112%	80% - 120%
General Service 500 kW - 4999 kW	108%	80% - 120%
General Service Large Use (> 5000 kW)	124%	85% - 115%
Street Lighting	96%	70% - 120%
Unmetered Scattered Load	147%	80% - 120%

As illustrated in Table 2, the results from Enersource's initial application of the 2013 Cost Study had two classes, the General Service Large Use (>5000 kW) and the USL class, outside the Board's required ranges. It was therefore necessary to reallocate revenues among rate classes. Enersource proposes to re-balance all classes to within 10% of unity.

The revised revenue-to-cost ratios after the above re-balance are shown in Table 3 below:

Table 3: Proposed 2013 Revenue-to-Cost Ratios

Customer Class	Revenue-to-Cost Ratio 2013 Test Year at existing rates	Revenue-to-Cost Ratio 2013 Test Year at proposed rates
Residential	85%	90%
General Service Less Than 50 kW	113%	109%
General Service 50 kW - 499 kW	112%	109%
General Service 500 kW - 4999 kW	108%	108%
General Service Large Use (> 5000 kW)	124%	109%
Street Lighting	96%	96%
Unmetered Scattered Load	147%	109%

Enersource is not proposing to re-balance revenue-to-cost ratios after the 2013 Test Year as all revenue-to-cost ratios are well within the Board's target ranges.

Fixed Monthly Service Charges

Table 4 below shows the Fixed Monthly Service Charges which Enersource is proposing for the 2013 Test Year.

Table 4: Proposed 2013 Monthly Service Charges ($)

Customer Class	Proposed Monthly Service Charge
Residential	14.39
General Service Less Than 50 kW	43.88
General Service 50 kW - 499 kW	77.05
General Service 500 kW - 4999 kW	1,662.15
General Service Large Use (> 5000 kW)	12,533.37
Street Lighting	1.53
Unmetered Scattered Load	9.03

For the Residential, General Service Less Than 50 kW, General Service 50 kW – 499 kW, and Street Lighting classes, Enersource's proposed rate is within the minimum and maximum calculated in the "O2 Fixed Charge Floor Ceiling" tab of the 2013 Cost Study. For the General Service 500 kW - 4999 kW, General Service Large Use (> 5000 kW) and Unmetered Scattered Load classes the proposed rates are above the upper bound calculated in the 2013 Cost Study. Section 4.2.2 of the Cost Allocation Report stated that distributors that have monthly service charges that are above the upper bound are not required to make changes to their monthly service charges to bring it to or below this level at this time. This provision was not amended in the Cost Allocation Review. As a result, Enersource is not proposing any changes to the monthly service charges as adjusted for the revised 2013 Test Year revenue-to-cost ratios that fall above the maximum in order to bring them to or below the maximum level calculated in the 2013 Cost Study.

Appendix 2-O
Cost Allocation

Enersource Mississauga Hydro's previous Cost Allocation was the 2008 Cost of Service Application.

a) Allocated Costs

Small Commercial and Unmetered Scatter Load (UMSL) were combined into one rate class in the previous Cost Allocation Study. For purposes of comparison the combined total from previous study is split based on the number of customer accounts.

Classes	**Costs Allocated from Previous Study**	**%**	**Costs Allocated in Test Year Study (Column 7A)**	%
Residential	$ 46,484,474	41.3%	$ 59,831,172	44.6%
Small commercial*	$ 225,746	0.2%		0.0%
GS < 50 kW	$ 14,982,784	13.3%	$ 16,549,924	12.3%
GS > 50 kW	$ 27,222,124	24.2%	$ 30,328,404	22.6%
GS > 500 kW	$ 16,965,654	15.1%	$ 19,851,007	14.8%
Large User, if applicable	$ 4,202,131	3.7%	$ 5,475,286	4.1%
Street Lighting	$ 2,123,429	1.9%	$ 1,615,703	1.2%
UMSL	$ 448,123	0.4%	$ 465,398	0.3%
Total	$ 112,654,465	100.0%	$ 134,116,893	100.0%

Table a) Allocated Costs is restated below to reflect the changes in the rate classes - Small Commercial rate class is to be retired, current small commercial customers will migrate to GS < 50 kW, Unmetered Scattered Load will be split out from the formerly combined Small Commercial UMSL.

Classes	**Costs Allocated from Previous Study**	**%**	**Costs Allocated in Test Year Study (Column 7A)**	%
Residential	$ 46,484,474	41.3%	$ 59,831,172	44.6%
GS < 50 kW	$ 15,208,530	13.5%	$ 16,549,924	12.3%
GS > 50 kW	$ 27,222,124	24.2%	$ 30,328,404	22.6%
GS > 500 kW	$ 16,965,654	15.1%	$ 19,851,007	14.8%
Large User, if applicable	$ 4,202,131	3.7%	$ 5,475,286	4.1%
Street Lighting	$ 2,123,429	1.9%	$ 1,615,703	1.2%
UMSL	$ 448,123	0.4%	$ 465,398	0.3%
Total	$ 112,654,465	100.0%	$ 134,116,893	100.0%

b) Calculated Class Revenues

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current approved rates	LF X current approved rates X (1 + 14.71%)	LF X proposed rates	Miscellaneous Revenue
Residential	$ 42,136,554	$ 48,335,652	$ 51,089,888	$ 2,683,366
GS < 50 kW	$ 15,583,951	$ 17,876,652	$ 17,187,128	$ 795,011
GS > 50 kW	$ 28,965,017	$ 33,226,331	$ 32,133,607	$ 814,417
GS > 500 kW	$ 18,246,214	$ 20,930,585	$ 20,940,097	$ 426,622
Large User, if applicable	$ 5,878,800	$ 6,743,685	$ 5,945,824	$ 49,325
Street Lighting	$ 1,315,572	$ 1,509,118	$ 1,500,969	$ 44,131
UMSL	$ 579,869	$ 665,179	$ 489,692	$ 16,813
Total	$ 112,705,976	$ 129,287,203	$ 129,287,204	$ 4,829,685

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

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2008	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	92	85	90	85 - 115
GS < 50 kW	111	113	109	80 - 120
GS > 50 kW	111	112	109	80 - 120
GS > 500 kW	92	108	108	85 - 115
Large User, if applicable	111	124	109	70 - 120
Street Lighting	92	96	96	80 - 120
UMSL	111	147	109	80 - 120

Ontario Energy Board

2013 COST ALLOCATION

Sheet I1 Utility Information Sheet

Name of LDC:	Enersource Hydro Mississauga
License Number:	ED-2003-0017
Application EB Number:	EB-2012-0033
Date of Submission:	Friday, May 18, 2012
Version:	2.0

Contact Information

Name:	Martin Sultana
Title:	Manager Rates
Phone Number:	905-283-4255
E-Mail Address:	msultana@enersource.com

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****Please Note: Colour Coding Legend ****

Input Cells	
Output Cells	
Exhibition	
Brought Forward	Brought Forward
Calculation	Calculation
Diagnostic	

Brief Description of Each Worksheet's Function

INPUTS	I1	Intro	Brief explanation of what the pages do.
	I2	LDC data and Classes	Enter LDC specific information and number of classes etc
	I3	TB Data	Forecast Trial Balance
	I4	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	I5.1	Misc Data	Input for miscellaneous data where necessary - TBD
	I5.2	Weighting Factors	Invput for weighting factors to be applied to billing and services
	I6.1	Revenue	Input rates and volumes for working up revenue
	I6.2	Customer Data	Input customer related data for generating customer allocators
	I7.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	I7.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
	I8	Demand Data	Input demand allocators using load data and making LDC specific adjustments
	I9	Direct Allocation	
OUTPUTS	O1	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	O2	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	O2.1	Line Transformer PLCC Adjustment	
	O2.2	Primary Cost PLCC Adjustment	
	O2.3	Secondary Cost PLCC Adjustment	
	O3.1	Line Tran Unit Cost	
	O3.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	O3.4	Secondary Cost Pool	
	O3.5	USL Metering Credit	
	O3.6	MicroFIT Charges	
	O4	Summary by Class	Output showing summary of all allocation by class and by US of A
	O5	Detail by Class	Output showing details of individual allocation by class and by USofA
	O6	Source Data for E2	
	O7	Amortization	
EXHIBITS	E1	Categorization	Exhibit showing how costs are categorized
	E2	Allocation Factors	Exhibit summarizing all allocation factors created in I5 to I8 and present the findings in percentages
	E3	PLCC	Backup documentation for calculating Peak Load Carrying Capability.
	E4	Trial Balance Index	Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated
	E5	Reconciliation	Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance

Ontario

2013 COST ALLOCATION

Enersource Hydro Mississauga

EB-2012-0033

Friday, May 18, 2012

Sheet I2 Class Selection - RUN 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

	RUN 2		
		Utility's Class Definition	Current
1	Residential	Residential	YES
2	GS <50	GS < 50kW	YES
3	GS>50-Regular		NO
4	GS> 50-TOU	GS 50 - 499kW	YES
5	GS >50-Intermediate	GS 500 - 4999kW	YES
6	Large Use >5MW	Large User > 5MW	YES
7	Street Light	Street Light	YES
8	Sentinel		NO
9	Unmetered Scattered Load	Unmetered	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

Update

** **Space available for additional information about this run**

Ontario

2013 COST ALLOCATION

Enersource Hydro Mississauga

EB-2012-0033

Friday, May 18, 2012

Sheet I3 Trial Balance Data - RUN 2

Instructions:

Step 1: Copy Test Year Trial Balance values to Column D21 of this worksheet.

Step 2: Enter the amounts needed to be reclassified to column F.

Step 3: Enter Target Net Income

Step 4: Enter PILs

Step 5: Enter Interest Expense

Step 6: Enter Revenue Requirement

Step 7: Enter Total Rate Base

Step 8: Enter Directly Allocated amounts into column G.

Target Net Income ($)	$22,868,885			
PILs ($)	$2,981,000			
Interest Expense ($)	$18,395,000			
Revenue Requirement ($)	$134,116,893	**From this Sheet**	**Differences?**	
Revenue Requirement to be Used in this model ($)	$134,116,893	**$134,116,893**	**Rev Req Matches**	
Rate Base ($)	$626,888,458			
Rate Base to be Used in this model ($)	$626,888,458	**$626,888,458**	**Rate Base Matches**	

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1005	Cash	$17,330,110				$17,330,110
1010	Cash Advances and Working Funds	$0				$0
1020	Interest Special Deposits	$0				$0
1030	Dividend Special Deposits	$0				$0
1040	Other Special Deposits	$0				$0
1060	Term Deposits	$0				$0
1070	Current Investments	$0				$0
1100	Customer Accounts Receivable	$57,047,000				$57,047,000
1102	Accounts Receivable - Services	$0				$0
1104	Accounts Receivable - Recoverable Work	$0				$0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	$0				$0
1110	Other Accounts Receivable	$0				$0
1120	Accrued Utility Revenues	$70,568,000				$70,568,000
1130	Accumulated Provision for Uncollectible Accounts--Credit	$0				$0
1140	Interest and Dividends Receivable	$0				$0
1150	Rents Receivable	$0				$0
1170	Notes Receivable	$0				$0
1180	Prepayments	$1,316,500				$1,316,500
1190	Miscellaneous Current and Accrued Assets	$0				$0
1200	Accounts Receivable from Associated Companies	$0				$0
1210	Notes Receivable from Associated Companies	$0				$0
1305	Fuel Stock	$0				$0
1330	Plant Materials and Operating Supplies	$5,850,000				$5,850,000
1340	Merchandise	$0				$0
1350	Other Materials and Supplies	$0				$0
1405	Long Term Investments in Non-Associated Companies	$0				$0
1408	Long Term Receivable - Street Lighting Transfer	$0				$0
1410	Other Special or Collateral Funds	$21,500,000				$21,500,000
1415	Sinking Funds	$0				$0
1425	Unamortized Debt Expense	$2,006,910				$2,006,910
1445	Unamortized Discount on Long-Term Debt--Debit	$0				$0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	$0				$0
1460	Other Non-Current Assets	$0				$0
1465	O.M.E.R.S. Past Service Costs	$0				$0
1470	Past Service Costs - Employee Future Benefits	$0				$0
1475	Past Service Costs - Other Pension Plans	$0				$0
1480	Portfolio Investments - Associated Companies	$0				$0
1485	Investment in Associated Companies - Significant Influence	$0				$0
1490	Investment in Subsidiary Companies	$0				$0
1505	Unrecovered Plant and Regulatory Study Costs	$0				$0
1508	Other Regulatory Assets	$2,958,059				$2,958,059
1510	Preliminary Survey and Investigation Charges	$0				$0
1515	Emission Allowance Inventory	$0				$0
1516	Emission Allowances Withheld	$0				$0
1518	RCVARetail	$0				$0
1520	Power Purchase Variance Account	$0				$0
1525	Miscellaneous Deferred Debits	$0				$0
1530	Deferred Losses from Disposition of Utility Plant	$0				$0
1540	Unamortized Loss on Reacquired Debt	$0				$0
1545	Development Charge Deposits/ Receivables	$0				$0
1548	RCVASTR	$0				$0
1560	Deferred Development Costs	$0				$0
1562	Deferred Payments in Lieu of Taxes	$0				$0
1563	Account 1563 - Deferred PILs Contra Account	$0				$0
1565	Conservation and Demand Management Expenditures and Recoveries	$0				$0
1570	Qualifying Transition Costs	$0				$0

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1571	Pre-market Opening Energy Variance	$0				$0
1572	Extraordinary Event Costs	$0				$0
1574	Deferred Rate Impact Amounts	$0				$0
1580	RSVAWMS	$0				$0
1582	RSVAONE-TIME	$0				$0
1584	RSVANW	$0				$0
1586	RSVACN	$0				$0
1588	RSVAPOWER	($17,032,704)				($17,032,704)
1590	Recovery of Regulatory Asset Balances	$0				$0
1605	Electric Plant in Service - Control Account	$0				$0
1606	Organization	$0				$0
1608	Franchises and Consents	$0				$0
1610	Miscellaneous Intangible Plant	$188				$188
1615	Land	$0				$0
1616	Land Rights	$0				$0
1620	Buildings and Fixtures	$0				$0
1630	Leasehold Improvements	$0				$0
1635	Boiler Plant Equipment	$0				$0
1640	Engines and Engine-Driven Generators	$0				$0
1645	Turbogenerator Units	$0				$0
1650	Reservoirs, Dams and Waterways	$0				$0
1655	Water Wheels, Turbines and Generators	$0				$0
1660	Roads, Railroads and Bridges	$0				$0
1665	Fuel Holders, Producers and Accessories	$0				$0
1670	Prime Movers	$0				$0
1675	Generators	$0				$0
1680	Accessory Electric Equipment	$0				$0
1685	Miscellaneous Power Plant Equipment	$0				$0
1705	Land	$0				$0
1706	Land Rights	$0				$0
1708	Buildings and Fixtures	$0				$0
1710	Leasehold Improvements	$0				$0
1715	Station Equipment	$0				$0
1720	Towers and Fixtures	$0				$0
1725	Poles and Fixtures	$0				$0
1730	Overhead Conductors and Devices	$0				$0
1735	Underground Conduit	$0				$0
1740	Underground Conductors and Devices	$0				$0
1745	Roads and Trails	$0				$0
1805	Land	$0				$0
1806	Land Rights	$0				$0
1808	Buildings and Fixtures	$35,768,173				$35,768,173
1810	Leasehold Improvements	$0				$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0				$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$65,285,285				$65,285,285
1825	Storage Battery Equipment	$0				$0
1830	Poles, Towers and Fixtures	$95,304,824		($4,538,325)		$90,766,499
1835	Overhead Conductors and Devices	$16,852,441		($802,497)		$16,049,944
1840	Underground Conduit	$38,546,280		($1,835,537)		$36,710,743
1845	Underground Conductors and Devices	$167,613,135		($7,981,578)		$159,631,558
1850	Line Transformers	$57,276,606				$57,276,606
1855	Services	$0		$15,157,937		$15,157,937
1860	Meters	$38,015,782				$38,015,782
1555	IFRS Placeholder Asset Account	$0				$0
1865	Other Installations on Customer's Premises	$0				$0
1870	Leased Property on Customer Premises	$0				$0
1875	Street Lighting and Signal Systems	$0				$0
1905	Land	$10,401,532				$10,401,532
1906	Land Rights	$0				$0
1908	Buildings and Fixtures	$0				$0
1910	Leasehold Improvements	$0				$0
1915	Office Furniture and Equipment	$5,260,385				$5,260,385
1920	Computer Equipment - Hardware	$6,065,439				$6,065,439
1925	Computer Software	$25,743,790				$25,743,790
1930	Transportation Equipment	$9,541,776				$9,541,776
1935	Stores Equipment	$0				$0
1940	Tools, Shop and Garage Equipment	$1,463,130				$1,463,130

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1945	Measurement and Testing Equipment	$0				$0
1950	Power Operated Equipment	$0				$0
1955	Communication Equipment	$0				$0
1960	Miscellaneous Equipment	$0				$0
1965	Water Heater Rental Units	$0				$0
1970	Load Management Controls - Customer Premises	$0				$0
1975	Load Management Controls - Utility Premises	$0				$0
1980	System Supervisory Equipment	$13,856,478				$13,856,478
1985	Sentinel Lighting Rental Units	$0				$0
1990	Other Tangible Property	$0				$0
1995	Contributions and Grants - Credit	($8,726,459)				($8,726,459)
2005	Property Under Capital Leases	$0				$0
2010	Electric Plant Purchased or Sold	$0				$0
2020	Experimental Electric Plant Unclassified	$0				$0
2030	Electric Plant and Equipment Leased to Others	$0				$0
2040	Electric Plant Held for Future Use	$0				$0
2050	Completed Construction Not Classified--Electric	$0				$0
2055	Construction Work in Progress--Electric	$4,663,989				$4,663,989
2060	Electric Plant Acquisition Adjustment	$0				$0
2065	Other Electric Plant Adjustment	$0				$0
2070	Other Utility Plant	$0				$0
2075	Non-Utility Property Owned or Under Capital Leases	$0				$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($52,174,686)				($52,174,686)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	($6,446,650)				($6,446,650)
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	$0				$0
2160	Accumulated Amortization of Other Utility Plant	$0				$0
2180	Accumulated Amortization of Non-Utility Property	$0				$0
2205	Accounts Payable	($98,242,638)				($98,242,638)
2208	Customer Credit Balances	$0				$0
2210	Current Portion of Customer Deposits	$0				$0
2215	Dividends Declared	$0				$0
2220	Miscellaneous Current and Accrued Liabilities	($9,584,600)				($9,584,600)
2225	Notes and Loans Payable	$0				$0
2240	Accounts Payable to Associated Companies	$0				$0
2242	Notes Payable to Associated Companies	$0				$0
2250	Debt Retirement Charges(DRC) Payable	$0				$0
2252	Transmission Charges Payable	$0				$0
2254	Electrical Safety Authority Fees Payable	$0				$0
2256	Independent Market Operator Fees and Penalties Payable	$0				$0
2260	Current Portion of Long Term Debt	$0				$0
2262	Ontario Hydro Debt - Current Portion	$0				$0
2264	Pensions and Employee Benefits - Current Portion	$0				$0
2268	Accrued Interest on Long Term Debt	($2,822,453)				($2,822,453)
2270	Matured Long Term Debt	$0				$0
2272	Matured Interest on Long Term Debt	$0				$0
2285	Obligations Under Capital Leases--Current	$0				$0
2290	Commodity Taxes	$0				$0
2292	Payroll Deductions / Expenses Payable	$0				$0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	($1,611,129)				($1,611,129)
2296	Future Income Taxes - Current	$1,649,780				$1,649,780
2305	Accumulated Provision for Injuries and Damages	$0				$0
2306	Employee Future Benefits	($5,327,808)				($5,327,808)
2308	Other Pensions - Past Service Liability	$0				$0
2310	Vested Sick Leave Liability	$0				$0
2315	Accumulated Provision for Rate Refunds	$0				$0
2320	Other Miscellaneous Non-Current Liabilities	$0				$0
2325	Obligations Under Capital Lease--Non-Current	$0				$0
2330	Development Charge Fund	$0				$0

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
2335	Long Term Customer Deposits	($21,500,000)				($21,500,000)
2340	Collateral Funds Liability	$0				$0
2345	Unamortized Premium on Long Term Debt	$0				$0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	$0				$0
2350	Future Income Tax - Non-Current	($320,000,000)				($320,000,000)
2405	Other Regulatory Liabilities	$0				$0
2410	Deferred Gains from Disposition of Utility Plant	$0				$0
2415	Unamortized Gain on Reacquired Debt	$0				$0
2425	Other Deferred Credits	$0				$0
2435	Accrued Rate-Payer Benefit	$0				$0
2505	Debentures Outstanding - Long Term Portion	$0				$0
2510	Debenture Advances	$0				$0
2515	Reacquired Bonds	$0				$0
2520	Other Long Term Debt	$0				$0
2525	Term Bank Loans - Long Term Portion	$0				$0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	$0				$0
2550	Advances from Associated Companies	$0				$0
3005	Common Shares Issued	$0				$0
3008	Preference Shares Issued	$0				$0
3010	Contributed Surplus	$0				$0
3020	Donations Received	$0				$0
3022	Development Charges Transferred to Equity	$0				$0
3026	Capital Stock Held in Treasury	$0				$0
3030	Miscellaneous Paid-In Capital	$0				$0
3035	Installments Received on Capital Stock	$0				$0
3040	Appropriated Retained Earnings	$0				$0
3045	Unappropriated Retained Earnings	($211,575,731)				($211,575,731)
3046	Balance Transferred From Income	($16,840,733)	$16,840,733		$0	($22,868,885)
3047	Appropriations of Retained Earnings - Current Period	$0				$0
3048	Dividends Payable-Preference Shares	$0				$0
3049	Dividends Payable-Common Shares	$0				$0
3055	Adjustment to Retained Earnings	$0				$0
3065	Unappropriated Undistributed Subsidiary Earnings	$0				$0
4006	Residential Energy Sales	($124,539,983)				($124,539,983)
4010	Commercial Energy Sales	($950,433)				($950,433)
4015	Industrial Energy Sales	$0				$0
4020	Energy Sales to Large Users	($79,411,680)				($79,411,680)
4025	Street Lighting Energy Sales	($1,592,916)				($1,592,916)
4030	Sentinel Lighting Energy Sales	$0				$0
4035	General Energy Sales	($390,275,059)				($390,275,059)
4040	Other Energy Sales to Public Authorities	$0				$0
4045	Energy Sales to Railroads and Railways	$0				$0
4050	Revenue Adjustment	$0				$0
4055	Energy Sales for Resale	($1,689,214)				($1,689,214)
4060	Interdepartmental Energy Sales	$0				$0
4062	Billed WMS	($50,040,863)				($50,040,863)
4064	Billed-One-Time	$0				$0
4066	Billed NW	($46,101,252)				($46,101,252)
4068	Billed CN	($38,678,600)				($38,678,600)
4080	Distribution Services Revenue	($127,626,154)	($15,456,141)	$535,964		($112,705,977)
4080-1	Revenue from Rates	$0				
4080-2	SSS Admin Charge	$0		($535,964)		($535,964)
4082	Retail Services Revenues	($186,631)				($186,631)
4084	Service Transaction Requests (STR) Revenues	($6,100)				($6,100)
4090	Electric Services Incidental to Energy Sales	$0				$0
4105	Transmission Charges Revenue	$0				$0
4110	Transmission Services Revenue	$0				$0
4205	Interdepartmental Rents	$0				$0
4210	Rent from Electric Property	($532,000)				($532,000)
4215	Other Utility Operating Income	$0				$0
4220	Other Electric Revenues	$0				$0
4225	Late Payment Charges	($1,800,000)				($1,800,000)
4230	Sales of Water and Water Power	$0				$0
4235	Miscellaneous Service Revenues	($1,236,783)		$470,000		($766,783)

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
4235-1	Account Set Up Charges	$0		($470,000)		($470,000)
4235-90	Miscellaneous Service Revenues - Residual	$0				$0
4240	Provision for Rate Refunds	$0				$0
4245	Government Assistance Directly Credited to Income	$0				$0
4305	Regulatory Debits	$0				$0
4310	Regulatory Credits	$0				$0
4315	Revenues from Electric Plant Leased to Others	$0				$0
4320	Expenses of Electric Plant Leased to Others	$0				$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0				$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0				$0
4335	Profits and Losses from Financial Instrument Hedges	$0				$0
4340	Profits and Losses from Financial Instrument Investments	$0				$0
4345	Gains from Disposition of Future Use Utility Plant	$0				$0
4350	Losses from Disposition of Future Use Utility Plant	$0				$0
4355	Gain on Disposition of Utility and Other Property	($161,000)				($161,000)
4360	Loss on Disposition of Utility and Other Property	$0				$0
4365	Gains from Disposition of Allowances for Emission	$0				$0
4370	Losses from Disposition of Allowances for Emission	$0				$0
4375	Revenues from Non-Utility Operations	($22,655,000)				($22,655,000)
4380	Expenses of Non-Utility Operations	$22,655,000				$22,655,000
4385	Non-Utility Rental Income	$0				$0
4390	Miscellaneous Non-Operating Income	($321,000)				($321,000)
4395	Rate-Payer Benefit Including Interest	$0				$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0				$0
4405	Interest and Dividend Income	($50,207)				($50,207)
4415	Equity in Earnings of Subsidiary Companies	$0				$0
4505	Operation Supervision and Engineering	$0				$0
4510	Fuel	$0				$0
4515	Steam Expense	$0				$0
4520	Steam From Other Sources	$0				$0
4525	Steam Transferred--Credit	$0				$0
4530	Electric Expense	$0				$0
4535	Water For Power	$0				$0
4540	Water Power Taxes	$0				$0
4545	Hydraulic Expenses	$0				$0
4550	Generation Expense	($346,270)				($346,270)
4555	Miscellaneous Power Generation Expenses	$0				$0
4560	Rents	$0				$0
4565	Allowances for Emissions	$0				$0
4605	Maintenance Supervision and Engineering	$0				$0
4610	Maintenance of Structures	$0				$0
4615	Maintenance of Boiler Plant	$0				$0
4620	Maintenance of Electric Plant	$0				$0
4625	Maintenance of Reservoirs, Dams and Waterways	$0				$0
4630	Maintenance of Water Wheels, Turbines and Generators	$0				$0
4635	Maintenance of Generating and Electric Plant	$0				$0
4640	Maintenance of Miscellaneous Power Generation Plant	$0				$0
4705	Power Purchased	$382,755,711				$382,755,711
4708	Charges-WMS	$265,744,435				$265,744,435
4710	Cost of Power Adjustments	$0				$0
4712	Charges-One-Time	$0				$0
4714	Charges-NW	$46,101,252				$46,101,252
4715	System Control and Load Dispatching	$0				$0
4716	Charges-CN	$38,678,600				$38,678,600
4720	Other Expenses	$0				$0

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
4725	Competition Transition Expense	$0				$0
4730	Rural Rate Assistance Expense	$0				$0
4750	Charges-LV	$0				$0
4805	Operation Supervision and Engineering	$0				$0
4810	Load Dispatching	$0				$0
4815	Station Buildings and Fixtures Expenses	$0				$0
4820	Transformer Station Equipment - Operating Labour	$0				$0
4825	Transformer Station Equipment - Operating Supplies and Expense	$0				$0
4830	Overhead Line Expenses	$0				$0
4835	Underground Line Expenses	$0				$0
4840	Transmission of Electricity by Others	$0				$0
4845	Miscellaneous Transmission Expense	$0				$0
4850	Rents	$0				$0
4905	Maintenance Supervision and Engineering	$0				$0
4910	Maintenance of Transformer Station Buildings and Fixtures	$0				$0
4916	Maintenance of Transformer Station Equipment	$0				$0
4930	Maintenance of Towers, Poles and Fixtures	$0				$0
4935	Maintenance of Overhead Conductors and Devices	$0				$0
4940	Maintenance of Overhead Lines - Right of Way	$0				$0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	$0				$0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	$0				$0
4960	Maintenance of Underground Lines	$0				$0
4965	Maintenance of Miscellaneous Transmission Plant	$0				$0
5005	Operation Supervision and Engineering	$2,528,872				$2,528,872
5010	Load Dispatching	$2,489,936				$2,489,936
5012	Station Buildings and Fixtures Expense	$0				$0
5014	Transformer Station Equipment - Operation Labour	$0				$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0				$0
5016	Distribution Station Equipment - Operation Labour	$1,544,169				$1,544,169
5017	Distribution Station Equipment - Operation Supplies and Expenses	$166,820				$166,820
5020	Overhead Distribution Lines and Feeders - Operation Labour	$1,414,161				$1,414,161
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$309,967				$309,967
5030	Overhead Subtransmission Feeders - Operation	$0				$0
5035	Overhead Distribution Transformers- Operation	$0				$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$3,211,590				$3,211,590
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$286,880				$286,880
5050	Underground Subtransmission Feeders - Operation	$0				$0
5055	Underground Distribution Transformers - Operation	$0				$0
5060	Street Lighting and Signal System Expense	$0				$0
5065	Meter Expense	$1,006,569				$1,006,569
5070	Customer Premises - Operation Labour	$1,629,935				$1,629,935
5075	Customer Premises - Materials and Expenses	$86,540				$86,540
5085	Miscellaneous Distribution Expense	$2,566,773				$2,566,773
5090	Underground Distribution Lines and Feeders - Rental Paid	$0				$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0				$0
5096	Other Rent	$165,000				$165,000
5105	Maintenance Supervision and Engineering	$0				$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0				$0

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
5112	Maintenance of Transformer Station Equipment	$0				$0
5114	Maintenance of Distribution Station Equipment	$0				$0
5120	Maintenance of Poles, Towers and Fixtures	$0				$0
5125	Maintenance of Overhead Conductors and Devices	$0				$0
5130	Maintenance of Overhead Services	$2,679,514				$2,679,514
5135	Overhead Distribution Lines and Feeders - Right of Way	$965,194				$965,194
5145	Maintenance of Underground Conduit	$0				$0
5150	Maintenance of Underground Conductors and Devices	$0				$0
5155	Maintenance of Underground Services	$0				$0
5160	Maintenance of Line Transformers	$0				$0
5165	Maintenance of Street Lighting and Signal Systems	$0				$0
5170	Sentinel Lights - Labour	$0				$0
5172	Sentinel Lights - Materials and Expenses	$0				$0
5175	Maintenance of Meters	$1,801,916				$1,801,916
5178	Customer Installations Expenses- Leased Property	$0				$0
5185	Water Heater Rentals - Labour	$0				$0
5186	Water Heater Rentals - Materials and Expenses	$0				$0
5190	Water Heater Controls - Labour	$0				$0
5192	Water Heater Controls - Materials and Expenses	$0				$0
5195	Maintenance of Other Installations on Customer Premises	$0				$0
5205	Purchase of Transmission and System Services	$0				$0
5210	Transmission Charges	$0				$0
5215	Transmission Charges Recovered	$0				$0
5305	Supervision	$3,842,550				$3,842,550
5310	Meter Reading Expense	$24,000				$24,000
5315	Customer Billing	$4,247,244				$4,247,244
5320	Collecting	$0				$0
5325	Collecting- Cash Over and Short	$0				$0
5330	Collection Charges	$0				$0
5335	Bad Debt Expense	$3,550,000				$3,550,000
5340	Miscellaneous Customer Accounts Expenses	$350,111				$350,111
5405	Supervision	$0				$0
5410	Community Relations - Sundry	$0				$0
5415	Energy Conservation	$0				$0
5420	Community Safety Program	$0				$0
5425	Miscellaneous Customer Service and Informational Expenses	$0				$0
5505	Supervision	$0				$0
5510	Demonstrating and Selling Expense	$0				$0
5515	Advertising Expense	$0				$0
5520	Miscellaneous Sales Expense	$0				$0
5605	Executive Salaries and Expenses	$514,155				$514,155
5610	Management Salaries and Expenses	$5,530,836				$5,530,836
5615	General Administrative Salaries and Expenses	$11,365,039				$11,365,039
5620	Office Supplies and Expenses	$0				$0
5625	Administrative Expense Transferred Credit	($4,337,299)				($4,337,299)
5630	Outside Services Employed	$0				$0
5635	Property Insurance	$0				$0
5640	Injuries and Damages	$1,086,443				$1,086,443
5645	Employee Pensions and Benefits	$0				$0
5650	Franchise Requirements	$0				$0
5655	Regulatory Expenses	$1,091,500				$1,091,500
5660	General Advertising Expenses	$0				$0
5665	Miscellaneous General Expenses	$313,020				$313,020
5670	Rent	$0				$0
5675	Maintenance of General Plant	$9,219,951				$9,219,951
5680	Electrical Safety Authority Fees	$97,850				$97,850
5681	IFRS Placeholder Expense Account	$0				$0
5682	IFRS Placeholder Expense Account	$0				$0
5683	IFRS Placeholder Expense Account	$0				$0

USoA Account #	Accounts		Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
5684	IFRS Placeholder Expense Account		$0				$0
5685	Independent Market Operator Fees and Penalties		$0				$0
5705	Amortization Expense - Property, Plant, and Equipment		$25,575,554				$25,575,554
5710	Amortization of Limited Term Electric Plant		$0				$0
5715	Amortization of Intangibles and Other Electric Plant		$3,197,218				$3,197,218
5720	Amortization of Electric Plant Acquisition Adjustments		$0				$0
5725	Miscellaneous Amortization		$0				$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs		$0				$0
5735	Amortization of Deferred Development Costs		$0				$0
5740	Amortization of Deferred Charges		$0				$0
6005	Interest on Long Term Debt		$16,096,800	($16,096,800)		$0	$18,395,000
6010	Amortization of Debt Discount and Expense		$0				$0
6015	Amortization of Premium on Debt Credit		$0				$0
6020	Amortization of Loss on Reacquired Debt		$0				$0
6025	Amortization of Gain on Reacquired Debt--Credit		$0				$0
6030	Interest on Debt to Associated Companies		$0				$0
6035	Other Interest Expense		$316,099				$316,099
6040	Allowance for Borrowed Funds Used During Construction--Credit		($50,407)				($50,407)
6042	Allowance For Other Funds Used During Construction		$0				$0
6045	Interest Expense on Capital Lease Obligations		$0				$0
6105	Taxes Other Than Income Taxes		$1,200,000				$1,200,000
6110	Income Taxes		$2,815,000	($2,815,000)		$0	$2,981,000
6115	Provision for Future Income Taxes		$2,298,000				$2,298,000
6205	Donations		$150,000				$150,000
6210	Life Insurance		$0				$0
6215	Penalties		$0				$0
6225	Other Deductions		$0				$0
6305	Extraordinary Income		$0				$0
6310	Extraordinary Deductions		$0				$0
6315	Income Taxes, Extraordinary Items		$0				$0
6405	Discontinues Operations - Income/ Gains		$0				$0
6410	Discontinued Operations - Deductions/ Losses		$0				$0
6415	Income Taxes, Discontinued Operations		$0				$0
			($20,918,647)	($17,527,209)			
				$16,840,733	$0		
				($34,367,941)			

Reclassification Equals to Zero. O.K. to Proceed.

Asset Accounts Directly Allocated	$0

2013 COST ALLOCATION
Enersource Hydro Mississauga
EB-2012-0033
Friday, May 18, 2012
Sheet I4 Break Out Worksheet - RUN 2

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
Please see Instructions tab for detailed instructions*

$0

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G14	$519,647,261

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description		BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	$0		-	-					-				
1805	Land	$0		$0	-									
1805-1	Land Station >50 kV		0.00%	$0	-					-				
1805-2	Land Station <50 kV		100.00%	$0	-					-				
1806	Land Rights	$0		$0	-									
1806-1	Land Rights Station >50 kV		0.00%	$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	$0	-					-				
1808	Buildings and Fixtures	$35,768,173		($35,768,173)	-									
1808-1	Buildings and Fixtures > 50 kV		0.00%	$0	-					-				
1808-2	Buildings and Fixtures < 50 KV		100.00%	$35,768,173	35,768,173			$ (2,122,775)		33,645,398	$ 1,315,706			
1810	Leasehold Improvements	$0		$0	-									
1810-1	Leasehold Improvements >50 kV		0.00%	$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0		$0	-					-				
1820	Distribution Station Equipment - Normally Primary below 50 kV	$65,285,285		($65,285,285)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		0.00%	$0	-			$ -		-	$ -			
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		90.73%	$59,233,339	59,233,339			$ (4,417,941)		54,815,398	$ 1,794,940			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		9.27%	$6,051,946	6,051,946			$ (451,387)		5,600,559	$ 183,391			
1825	Storage Battery Equipment	$0		$0	-									
1825-1	Storage Battery Equipment > 50 kV			$0	-					-				
1825-2	Storage Battery Equipment <50 kV		100.00%	$0	-					-				
1830	Poles, Towers and Fixtures	$90,766,499		($90,766,499)	-									
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		0.00%	$0	-	$ -	$ -	$ -		-	$ -			
1830-4	Poles, Towers and Fixtures - Primary		71.84%	$65,206,653	65,206,653	$ (1,778,965)	$ 50,625	$ (3,911,865)		59,566,448	$ 1,901,910			
1830-5	Poles, Towers and Fixtures - Secondary		28.16%	$25,559,846	25,559,846	$ (697,323)	$ 19,844	$ (1,533,381)		23,348,986	$ 745,515			
1835	Overhead Conductors and Devices	$16,049,944		($16,049,944)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		0.00%	$0	-	$ -	$ -	$ -		-	$ -			
1835-4	Overhead Conductors and Devices - Primary		71.84%	$11,530,279	11,530,279	$ (195,632)	$ 7,012	$ (907,345)		10,434,314	$ 609,829			
1835-5	Overhead Conductors and Devices - Secondary		28.16%	$4,519,664	4,519,664	$ (76,684)	$ 2,749	$ (355,663)		4,090,065	$ 239,042			
1840	Underground Conduit	$36,710,743		($36,710,743)	-									
1840-3	Underground Conduit - Bulk Delivery		0.00%	$0	-					-				
1840-4	Underground Conduit - Primary		75.00%	$27,533,057	27,533,057	$ (657,305)	$ 19,762	$ (1,592,210)		25,303,304	$ 672,579			
1840-5	Underground Conduit - Secondary		25.00%	$9,177,686	9,177,686	$ (219,102)	$ 6,587	$ (530,737)		8,434,435	$ 224,193			
1845	Underground Conductors and Devices	$159,631,558		($159,631,558)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery		0.00%	$0	-	$ -	$ -	$ -		-	$ -			

2013 COST ALLOCATION
Enersource Hydro Mississauga
EB-2012-0033
Friday, May 18, 2012
Sheet I4 Break Out Worksheet - RUN 2

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
Please see Instructions tab for detailed instructions

$0

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G14	$519,647,261

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description		BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1845-4	Underground Conductors and Devices - Primary		75.00%	$119,723,668	119,723,668	$ (2,795,536)	$ 122,223	$ (10,770,640)		106,279,716	$ 5,095,509			
1845-5	Underground Conductors and Devices - Secondary		25.00%	$39,907,889	39,907,889	$ (931,845)	$ 40,741	$ (3,590,213)		35,426,572	$ 1,698,503			
1850	Line Transformers	$57,276,606		$0	57,276,606	$ (833,059)	$ 24,704	$ (5,288,282)		51,179,969	$ 2,630,107			
1855	Services	$15,157,937		$0	15,157,937	$ (367,620)	$ 13,477	$ (1,159,603)		13,644,192	$ 559,354			
1860	Meters	$38,015,782		$0	38,015,782	$ (173,388)	$ 9,336	$ (6,002,383)		31,849,348	$ 3,035,845			
1880	IFRS Placeholder Account	$0		$0	-					-				
	Total	**$514,662,525**		**$0**	**$514,662,525**	**($8,726,459)**	**$317,061**	**($42,634,424)**	**$0**	**463,618,704**	**$20,706,423**	**$0**	**$0**	**$0**
	SUB TOTAL from I3	**$514,662,525**												

5705	5710	5715	5720

2013 COST ALLOCATION
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Sheet I4 Break Out Worksheet - RUN 2

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
Please see Instructions tab for detailed instructions*

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G14	$519,647,261

$0

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description		BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	$10,401,532			10,401,532					$ 10,401,532				
1906	Land Rights	$0			-					$ -				
1908	Buildings and Fixtures	$0			-					$ -				
1910	Leasehold Improvements	$0			-					$ -				
1915	Office Furniture and Equipment	$5,260,385			5,260,385			($1,567,726)		$ 3,692,659	$ 734,835			
1920	Computer Equipment - Hardware	$6,065,439			6,065,439			($2,832,286)		$ 3,233,153	$ 1,482,321			
1925	Computer Software	$25,743,790			25,743,790				($6,446,650)	$ 19,297,140			$ 3,197,218	
1930	Transportation Equipment	$9,541,776			9,541,776			($2,721,070)		$ 6,820,706	$ 1,405,237			
1935	Stores Equipment	$0			-					$ -				
1940	Tools, Shop and Garage Equipment	$1,463,130			1,463,130			($434,523)		$ 1,028,607	$ 199,481			
1945	Measurement and Testing Equipment	$0			-					$ -				
1950	Power Operated Equipment	$0			-					$ -				
1955	Communication Equipment	$0			-					$ -				
1960	Miscellaneous Equipment	$0			-					$ -				
1970	Load Management Controls - Customer Premises	$0			-					$ -				
1975	Load Management Controls - Utility Premises	$0			-					$ -				
1980	System Supervisory Equipment	$13,856,478			13,856,478			($2,301,719)		$ 11,554,759	$ 1,047,257			
1990	Other Tangible Property	$0			-					$ -				
2005	Property Under Capital Leases	$0			-					$ -				
2010	Electric Plant Purchased or Sold	$0			-					$ -	-			
	Total	$72,332,531		$0	$72,332,531	$0	$0	($9,857,324)	($6,446,650)	$56,028,557	$4,869,131	$0	$3,197,218	$0
	SUB TOTAL from I3	$72,332,531												
	I3 Directly Allocated	$0												
	Grand Total	$586,995,056		$0	$586,995,056	($8,726,459)	$317,061	($52,491,748)	($6,446,650)	$519,647,261	$25,575,554	$0	$3,197,218	$0

2013 COST ALLOCATION

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Sheet I4 Break Out Worksheet - RUN 2

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
Please see Instructions tab for detailed instructions*

$0

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G14	$519,647,261

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description		BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
To be Prorated		#REF!												
1995	Contributed Capital - 1995	($8,726,459)				$8,726,459	Balanced							
2105	Accumulated Depreciation - 2105	($52,174,686)					$0	$52,174,686	Balanced					
2120	Accumulated Depreciation - 2120	($6,446,650)							$6,446,650	Balanced				
	Total	**($67,347,795)**												
	Net Assets	**$519,647,261**	**Net Fixed Assets Match**											
											($25,575,554)	Balanced		
												$0	Balanced	
													($3,197,218)	Balanced
														$0 Balanced

Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	$25,575,554
5710	Amortization of Limited Term Electric Plant	$0
5715	Amortization of Intangibles and Other Electric Plant	$3,197,218
5720	Amortization of Electric Plant Acquisition Adjustments	$0
	Total Amortization Expense	**$28,772,772**

Ontario

2013 COST ALLOCATION

Enersource Hydro Mississauga

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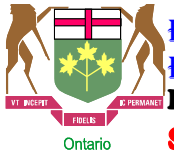
Sheet I5.1 Miscellaneous Data Worksheet - RUN 2

kMs of Roads in Service Area Where Distribution Lines Exist	**2551.71**
Deemed Equity Component of Rate Base (%)	**40%**
Working Capital Allowance to be included in Rate Base	**13.5%**
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	**28%**

	1	2	4	5	6	7	9
	Residential	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**
Insert Approved Monthly Service Charge	11.87	39.93	69.86	1,538.27	13,856.90	1.34	10.69



ENERSOURCE HYDRO MISSISSAUGA
EB-2012-0033
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Sheet I5.2 Weighting Factors Worksheet - RUN 2

	1	2	4	5	6	7	9
	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered
Insert Weighting Factor for Services	1	2	10	10	30	1	1
Insert Weighting Factor for Billing and Collecting	1	2	7	7	15	1	1

defaults from eb-2010-0219 board staff's implementation document

2013 COST ALLOCATION
Enersource Hydro Mississauga
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Sheet I6.1 Revenue Worksheet - RUN 2

Total kWhs from Load Forecast	7,451,768,707
Total kWs from Load Forecast	13,083,516
Deficiency from RRWF	- 16,581,228
Miscellaneous Revenue	4,829,685

			1	2	4	5	6	7	9
	ID	**Total**	**Residential**	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**
Billing Data									
Forecast kWh	**CEN**	7,451,768,707	1,423,857,475	612,188,101	2,139,657,427	2,249,538,514	997,124,443	19,019,721	10,383,027
Forecast kW	**CDEM**	13,083,516			6,142,022	5,154,338	1,737,267	49,889	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		4,994,904	-	-	424,663	2,832,975	1,737,267		
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**	7,451,768,707	1,423,857,475	612,188,101	2,139,657,427	2,249,538,514	997,124,443	19,019,721	10,383,027
kWh - 30 year weather normalized amount		7,452,317,082	1,421,380,267	612,401,754	2,140,531,792	2,225,035,934	1,023,548,458	19,032,452	10,386,424
Existing Monthly Charge			$11.87	$39.93	$69.86	$1,538.27	$13,856.90	$1.34	$10.69
Existing Distribution kWh Rate			$0.0119	$0.0116	$0.0000	$0.0000	$0.0000	$0.0000	$0.0195
Existing Distribution kW Rate					$4.2044	$2.0981	$2.9225	$10.2587	
Existing TFOA Rate					$0.40	$0.40	$0.40	$0.40	
Additional Charges									
Distribution Revenue from Rates		$114,703,939	$42,136,555	$15,583,951	$29,134,882	$19,379,404	$6,573,707	$1,315,572	$579,869
Transformer Ownership Allowance		$1,997,962	$0	$0	$169,865	$1,133,190	$694,907	$0	$0
Net Class Revenue	**CREV**	$112,705,977	$42,136,555	$15,583,951	$28,965,017	$18,246,214	$5,878,800	$1,315,572	$579,869
Data Mismatch Analysis									
Revenue with 30 year weather normalized kWh		112,608,061	42,063,246	15,589,390	28,976,853	18,047,471	6,034,589	1,316,452	580,059

Weather Normalized Data from Hydro One	**Total**	**Residential**	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**
kWh - 30 year weather normalized amount	7,698,594,205	1,472,549,957	634,448,217	2,217,590,936	2,305,137,228	1,038,389,910	19,717,621	10,760,336
Loss Factor		1.0360	1.0360	1.0360	1.0360	1.0145	1.0360	1.0360

2013 COST ALLOCATION
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Sheet I6.2 Customer Data Worksheet - RUN 2

			1	2	4	5	6	7	9
	ID	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered
Billing Data									
Bad Debt 3 Year Historical Average	BDHA	$2,405,390	$1,206,738	$733,747	$387,154	$76,645	$0	$0	$1,105
Late Payment 3 Year Historical Average	LPHA	$1,268,340	$672,232	$221,635	$215,792	$156,507	$0	$0	$2,173
Number of Bills	CNB	1,328,994	1,061,190	212,436	47,400	5,568	108	12	2,280
Number of Devices								49,986	2,942
Number of Connections (Unmetered)	CCON	13,824						10,882	2,942
Total Number of Customers	CCA	199,182	176,865	17,703	3,950	464	9	1	190
Bulk Customer Base	CCB	-							
Primary Customer Base	CCP	199,093	176,865	17,616	3,948	464	9	1	190
Line Transformer Customer Base	CCLT	198,616	176,865	17,478	3,789	294	-	-	190
Secondary Customer Base	CCS	198,616	176,865	17,478	3,789	294	-	-	190
Weighted - Services	CWCS	266,475	176,865	34,956	37,890	2,940	-	10,882	2,942
Weighted Meter -Capital	CWMC	24,564,548	14,758,240	7,208,212	2,185,047	386,238	26,811	-	-
Weighted Meter Reading	CWMR	1,987,998	1,097,160	214,181	467,525	188,503	20,629	-	-
Weighted Bills	CWNB	1,860,750	1,061,190	424,872	331,800	38,976	1,620	12	2,280

Bad Debt Data

Historic Year: 2009	1,354,859	679,707	413,290	218,068	43,171	-	-	622
Historic Year: 2010	2,662,875	1,335,914	812,291	428,597	84,850	-	-	1,223
Historic Year: 2011	3,198,436	1,604,594	975,660	514,798	101,915	-	-	1,469
Three-year average	**2,405,390**	**1,206,738**	**733,747**	**387,154**	**76,645**	**-**	**-**	**1,105**

2013 COST ALLOCATION
Enersource Hydro Mississauga
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Sheet I7.1 Meter Capital Worksheet - RUN 2

		Residential			GS < 50kW			GS 50 - 499kW			GS 500 - 4999kW			Large User > 5MW			Street Light			Unmetered			TOTAL		
		1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average	Number of	Weighted Metering	Weighted Average	Number of	Weighted Metering	Weighted Average	Number of	Weighted Metering	Weighted Average	Number of	Weighted Metering	Weighted Average	Number of	Weighted Metering	Weighted Average
Allocation Percentage Weighted Factor				60.08%			29%			9%			2%			0%			0%			0%			100%
Cost Relative to Residential Average Cost				1.00			4.92			6.71			8.99			9.22			-			-			1.48
Total		177,599	14,758,240	83	17,629	7,208,212	409	3,921	2,185,047	557	517	386,238	747	35	26,811	766	-	-	-	-	-	-	199,701	24,564,548	123
Meter Types	Cost per Meter (Installed)																								
Single Phase 200 Amp Urban	286	1,413	404,118		117	33,462		16	4,576		0	-		0	-			-			-		1,546	442,156	
Single Phase 200 Amp Urban CO-GEN	74	57	4,218		1	74		0	-		0	-		0	-			-			-		58	4,292	
3 Phase noIT w/Dem	302	0	-		36	10,872		102	30,804		0	-		0	-			-			-		138	41,676	
3 Phase noIT w/Dem+Mass Memory	758	0	-		1	758		2	1,516		1	758		0	-			-			-		4	3,032	
Demand with IT	336	0	-		6	2,016		209	70,224		0	-		1	336			-			-		216	72,576	
Demand with IT and Interval Capability Secondary or Primary	719	0	-		49	35,231		1,888	1,357,472		494	355,186		33	23,727			-			-		2,464	1,771,616	
Demand with IT and Interval Capability Secondary or Primary Bidirectional	2,748	0	-		1	2,748		9	24,732		9	24,732		1	2,748			-			-		20	54,960	
IMS 3 Phase Commercial with Demand no IT	95	0	-		14	1,330		0	-		0	-		0	-			-			-		14	1,330	
IMS 3 Phase Commercial with Demand with IT	108	2	216		0	-		7	756		0	-		0	-			-			-		9	972	
IMS Urban Meter	306	7,740	2,368,440		20	6,120		4	1,224		1	306		0	-			-			-		7,765	2,376,090	
Smart Meters	71	168,219	11,943,549		568	40,328		0	-		0	-		0	-			-			-		168,787	11,983,877	
Smart Meters with Demand no IT	436	13	5,668		13,127	5,723,372		466	203,176		0	-		0	-								13,606	5,932,216	
Smart Meters with Demand no IT Bidirectional	432	0	-		9	3,888		3	1,296		0	-		0	-								12	5,184	
Smart Meters with Demand with IT	438	0	-		1,904	833,952		807	353,466		12	5,256		0	-								2,723	1,192,674	
Smart Meter with IT	205	151	30,955		222	45,510		18	3,690		0	-		0	-								391	80,155	
Three-phase No demand	269	4	1,076		1,301	349,969		1	269		0	-		0	-			-			-		1,306	351,314	
Three-phase with demand	478	0	-		237	113,286		21	10,038		0	-		0	-			-			-		258	123,324	
Three-phase with demand with IT	331	0	-		16	5,296		368	121,808		0	-		0	-			-			-		384	127,104	

2013 COST ALLOCATION
Enersource Hydro Mississauga
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Sheet I7.2 Meter Reading Worksheet - RUN 2

Weighting Factors based on Contractor Pricing

Description		1 Residential			2 GS < 50kW			4 GS 50 - 499kW			5 GS 500 - 4999kW			6 Large User > 5MW			7 Street Light			9 Unmetered			TOTAL		
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage Weighted Factor			55.19%			10.77%			23.52%			9.48%			1.04%		0.00%			0.00%			100.00%
	Cost Relative to Residential Average Cost			1.00			1.00			9.50			29.50			49.00		0.00			0.00			90.01
	Total	1,097,160	1,097,160	1.00	214,181	214,181	1.00	49,190	467,525	9.50	6,389	188,503	29.50	421	20,629	49.00	-	-	0	-	-	0	1,367,341	1,987,998	90
	Factor																								
Residential - Urban - Outside	1.00		0			0			0			0			0			0			0		-	-	
Residential - Urban - Outside with other services	1.00		0			0			0			0			0			0			0		-	-	
Residential - Urban - Inside	2.00		0			0			0			0			0			0			0		-	-	
Residential - Urban - Inside - with other services	1.00		0			0			0			0			0			0			0		-	-	
Residential - Rural - Outside	3.00		0			0			0			0			0			0			0		-	-	
Residential - Rural - Outside with other services	2.00		0			0			0			0			0			0			0		-	-	
LDC Specific 1			0			0			0			0			0		0	0		0	0		-	-	
LDC Specific 2			0			0			0			0			0			0			0		-	-	
GS - Walking	8.00		0			0		47,385	379,080		3,038	24,304			0			0			0		50,423	403,384	
GS - Walking - with other services	3.00		0			0			0			0			0			0			0		-	-	
GS - Vehicle with other services --- TOU Read	3.00		0			0			0			0			0			0			0		-	-	
GS - Vehicle with other services	3.00		0			0			0			0			0			0			0		-	-	
Smart Meter	1.00	1,097,160	1,097,160		214,181	214,181			0			0			0			0			0		1,311,341	1,311,341	
LDC Specific 4	0.00		0			0			0			0			0			0			0		-	-	
Interval	49.00		0			0		1,805	88,445		3,351	164,199		421	20,629			0			0		5,577	273,273	
LDC Specific 5			0			0			0			0			0			0			0		-	-	
LDC Specific 6			0			0			0			0			0			0			0		-	-	

2013 COST ALLOCATION
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Sheet I8 Demand Data Worksheet - RUN 2

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 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

NOTE FROM 2008 MODEL:

LOSSES:
Interpretation per meeting at OEB with Neil Mather:
DCP is in fact the TCP
TCP is the load of the TS before the meter, therefore gross up b

SFLF		1.0045

TCP is only significant if LDC owns TS
NCP

Primary = DNCP - SFLF	DLF - non LU	1.0386
Secondary = PNCP-DLF	DLF - LU	1.0100

Customer Classes		Total	1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered
CO-INCIDENT PEAK									
1 CP									
Transformation CP	TCP1	1,256,471	307,101	74,904	426,933	337,956	108,453	-	1,124
Bulk Delivery CP	BCP1	1,250,842	305,725	74,569	425,021	336,442	107,967	-	1,119
Total Sytem CP	DCP1	1,250,842	305,725	74,569	425,021	336,442	107,967	-	1,119
4 CP									
Transformation CP	TCP4	4,766,201	1,086,680	299,316	1,594,140	1,347,759	433,811	-	4,495
Bulk Delivery CP	BCP4	4,744,849	1,081,812	297,975	1,586,998	1,341,721	431,868	-	4,475
Total Sytem CP	DCP4	4,744,849	1,081,812	297,975	1,586,998	1,341,721	431,868	-	4,475
12 CP									
Transformation CP	TCP12	13,340,918	2,990,226	859,817	4,319,337	3,727,185	1,407,211	22,559	14,582
Bulk Delivery CP	BCP12	13,281,153	2,976,830	855,965	4,299,987	3,710,488	1,400,907	22,458	14,517
Total Sytem CP	DCP12	13,281,153	2,976,830	855,965	4,299,987	3,710,488	1,400,907	22,458	14,517
NON CO_INCIDENT PEAK									
1 NCP									
Classification NCP from Load Data Provider	DNCP1	1,383,636	368,715	90,149	425,021	363,441	130,185	4,777	1,349
Primary NCP	PNCP1	1,377,438	367,063	89,745	423,117	361,813	129,602	4,756	1,343
Line Transformer NCP	LTNCP1	1,201,044	353,421	86,290	407,240	348,222		4,579	1,293
Secondary NCP	SNCP1	1,201,044	353,421	86,290	407,240	348,222	-	4,579	1,293
4 NCP									
Classification NCP from Load Data Provider	DNCP4	5,263,256	1,322,968	355,208	1,636,507	1,403,880	520,407	18,894	5,393
Primary NCP	PNCP4	5,239,678	1,317,041	353,616	1,629,175	1,397,590	518,076	18,810	5,369
Line Transformer NCP	LTNCP4	4,044,081	1,268,093	338,067	1,505,966	908,675		18,111	5,169
Secondary NCP	SNCP4	4,044,081	1,268,093	338,067	1,505,966	908,675	-	18,111	5,169
12 NCP									
Classification NCP from Load Data Provider	DNCP12	14,621,159	3,462,435	1,009,205	4,587,026	3,934,159	1,556,636	55,566	16,131
Primary NCP	PNCP12	14,555,658	3,446,924	1,004,684	4,566,477	3,916,535	1,549,662	55,317	16,058
Line Transformer NCP	LTNCP12	12,502,109	3,318,818	960,507	4,389,924	3,764,137		53,262	15,462
Secondary NCP	SNCP12	12,502,109	3,318,818	960,507	4,389,924	3,764,137	-	53,262	15,462

2013 COST ALLOCATION
Enersource Hydro Mississauga
EB-2012-0033
Friday, May 18, 2012
Sheet I9 Direct Allocation Worksheet - RUN 2

Instructions:
More Instructions provided on the first tab in this workbook.

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered
Instructions: To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line										
1995	Contributions and Grants - Credit	$0	Yes							
Instructions: The Following is Used to Allocate Directly Allocated Costs from I3 to Rate Classifications										
1805	Land	$0	Yes							
1806	Land Rights	$0	Yes							
1808	Buildings and Fixtures	$0	Yes							
1810	Leasehold Improvements	$0	Yes							
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	Yes							
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	Yes							
1825	Storage Battery Equipment	$0	Yes							
1830	Poles, Towers and Fixtures	$0	Yes							
1835	Overhead Conductors and Devices	$0	Yes							
1840	Underground Conduit	$0	Yes							
1845	Underground Conductors and Devices	$0	Yes							
1850	Line Transformers	$0	Yes							
1855	Services	$0	Yes							
1860	Meters	$0	Yes							
1555	IFRS Placeholder Asset Account	$0	Yes							
1905	Land	$0	Yes							
1906	Land Rights	$0	Yes							
1908	Buildings and Fixtures	$0	Yes							
1910	Leasehold Improvements	$0	Yes							
1915	Office Furniture and Equipment	$0	Yes							
1920	Computer Equipment - Hardware	$0	Yes							
1925	Computer Software	$0	Yes							
1930	Transportation Equipment	$0	Yes							
1935	Stores Equipment	$0	Yes							
1940	Tools, Shop and Garage Equipment	$0	Yes							
1945	Measurement and Testing Equipment	$0	Yes							
1950	Power Operated Equipment	$0	Yes							
1955	Communication Equipment	$0	Yes							
1960	Miscellaneous Equipment	$0	Yes							
1970	Load Management Controls - Customer Premises	$0	Yes							
1975	Load Management Controls - Utility Premises	$0	Yes							
1980	System Supervisory Equipment	$0	Yes							
1990	Other Tangible Property	$0	Yes							
2005	Property Under Capital Leases	$0	Yes							
2010	Electric Plant Purchased or Sold	$0	Yes							
2050	Completed Construction Not Classified--Electric	$0	Yes							
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	$0	Yes							

				1	2	4	5	6	7	9
USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered
2120	Accumulated Amortization of Electric Utility Plant -	$0	Yes							
	Directly Allocated Net Fixed Assets			$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$0	Yes							
5010	Load Dispatching	$0	Yes							
5012	Station Buildings and Fixtures Expense	$0	Yes							
5014	Transformer Station Equipment - Operation Labour	$0	Yes							
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	Yes							
5016	Distribution Station Equipment - Operation Labour	$0	Yes							
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	Yes							
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	Yes							
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	Yes							
5030	Overhead Subtransmission Feeders - Operation	$0	Yes							
5035	Overhead Distribution Transformers- Operation	$0	Yes							
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	Yes							
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	Yes							
5050	Underground Subtransmission Feeders - Operation	$0	Yes							
5055	Underground Distribution Transformers - Operation	$0	Yes							
5065	Meter Expense	$0	Yes							
5070	Customer Premises - Operation Labour	$0	Yes							
5075	Customer Premises - Materials and Expenses	$0	Yes							
5085	Miscellaneous Distribution Expense	$0	Yes							
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	Yes							
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	Yes							
5096	Other Rent	$0	Yes							
5105	Maintenance Supervision and Engineering	$0	Yes							
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	Yes							
5112	Maintenance of Transformer Station Equipment	$0	Yes							
5114	Maintenance of Distribution Station Equipment	$0	Yes							
5120	Maintenance of Poles, Towers and Fixtures	$0	Yes							
5125	Maintenance of Overhead Conductors and Devices	$0	Yes							
5130	Maintenance of Overhead Services	$0	Yes							
5135	Overhead Distribution Lines and Feeders - Right of Way	$0	Yes							
5145	Maintenance of Underground Conduit	$0	Yes							
5150	Maintenance of Underground Conductors and Devices	$0	Yes							
5155	Maintenance of Underground Services	$0	Yes							
5160	Maintenance of Line Transformers	$0	Yes							
5175	Maintenance of Meters	$0	Yes							
5305	Supervision	$0	Yes							

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered
5310	Meter Reading Expense	$0	Yes							
5315	Customer Billing	$0	Yes							
5320	Collecting	$0	Yes							
5325	Collecting- Cash Over and Short	$0	Yes							
5330	Collection Charges	$0	Yes							
5335	Bad Debt Expense	$0	Yes							
5340	Miscellaneous Customer Accounts Expenses	$0	Yes							
5405	Supervision	$0	Yes							
5410	Community Relations - Sundry	$0	Yes							
5415	Energy Conservation	$0	Yes							
5420	Community Safety Program	$0	Yes							
5425	Miscellaneous Customer Service and Informational Expenses	$0	Yes							
5505	Supervision	$0	Yes							
5510	Demonstrating and Selling Expense	$0	Yes							
5515	Advertising Expense	$0	Yes							
5520	Miscellaneous Sales Expense	$0	Yes							
5605	Executive Salaries and Expenses	$0	Yes							
5610	Management Salaries and Expenses	$0	Yes							
5615	General Administrative Salaries and Expenses	$0	Yes							
5620	Office Supplies and Expenses	$0	Yes							
5625	Administrative Expense Transferred Credit	$0	Yes							
5630	Outside Services Employed	$0	Yes							
5635	Property Insurance	$0	Yes							
5640	Injuries and Damages	$0	Yes							
5645	Employee Pensions and Benefits	$0	Yes							
5650	Franchise Requirements	$0	Yes							
5655	Regulatory Expenses	$0	Yes							
5660	General Advertising Expenses	$0	Yes							
5665	Miscellaneous General Expenses	$0	Yes							
5670	Rent	$0	Yes							
5675	Maintenance of General Plant	$0	Yes							
5680	Electrical Safety Authority Fees	$0	Yes							
5682	IFRS Placeholder Expense Account	$0	Yes							
5705	Amortization Expense - Property, Plant, and Equipment	$0	Yes							
5710	Amortization of Limited Term Electric Plant	$0	Yes							
5715	Amortization of Intangibles and Other Electric Plant	$0	Yes							
5720	Amortization of Electric Plant Acquisition Adjustments	$0	Yes							
6105	Taxes Other Than Income Taxes	$0	Yes							
6205	Donations	$0	Yes							
6210	Life Insurance	$0	Yes							
6215	Penalties	$0	Yes							
6225	Other Deductions	$0	Yes							
	Total Expenses			$0	$0	$0	$0	$0	$0	$0
	Depreciation Expense			$0	$0	$0	$0	$0	$0	$0

			Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered
Total Net Fixed Assets Excluding Gen Plant	**$514,662,525**	**Allocated**							
Approved Total PILs	**$2,981,000**	**$0**	$0	$0	$0	$0	$0	$0	$0
Approved Total Return on Debt	**$18,395,000**	**$0**	$0	$0	$0	$0	$0	$0	$0
Approved Total Return on Equity	**$22,868,885**	**$0**	$0	$0	$0	$0	$0	$0	$0
		Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

2013 COST ALLOCATION
Enersource Hydro Mississauga
EB-2012-0033
Friday, May 18, 2012
Sheet O1 Revenue to Cost Summary Worksheet - RUN 2

Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered
crev	Distribution Revenue at Existing Rates	$112,705,976	$42,136,554	$15,583,951	$28,965,017	$18,246,214	$5,878,800	$1,315,572	$579,869
mi	Miscellaneous Revenue (mi)	$4,829,685	$2,683,342	$794,920	$814,488	$426,661	$49,329	$44,131	$16,813
		Miscellaneous Revenue Input equals Output							
	Total Revenue at Existing Rates	$117,535,661	$44,819,896	$16,378,871	$29,779,505	$18,672,875	$5,928,129	$1,359,703	$596,682
	Factor required to recover deficiency (1 + D)	1.1471							
	Distribution Revenue at Status Quo Rates	$129,287,208	$48,335,657	$17,876,653	$33,226,332	$20,930,585	$6,743,685	$1,509,118	$665,179
	Miscellaneous Revenue (mi)	$4,829,685	$2,683,342	$794,920	$814,488	$426,661	$49,329	$44,131	$16,813
	Total Revenue at Status Quo Rates	$134,116,893	$51,018,999	$18,671,572	$34,040,820	$21,357,247	$6,793,015	$1,553,249	$681,992
	Expenses								
di	Distribution Costs (di)	$18,328,876	$7,734,504	$1,533,095	$4,511,453	$3,215,321	$929,596	$318,079	$86,828
cu	Customer Related Costs (cu)	$16,538,865	$9,721,350	$3,979,509	$2,363,667	$340,080	$10,735	$87,824	$35,701
ad	General and Administration (ad)	$26,231,495	$13,005,981	$4,066,162	$5,240,218	$2,780,657	$739,907	$306,432	$92,139
dep	Depreciation and Amortization (dep)	$28,772,772	$11,875,942	$2,964,329	$6,982,977	$5,099,573	$1,404,145	$349,026	$96,778
INPUT	PILs (INPUT)	$2,981,000	$1,178,618	$269,960	$756,627	$566,986	$161,087	$37,349	$10,373
INT	Interest	$18,395,000	$7,272,954	$1,665,857	$4,668,957	$3,498,729	$994,028	$230,470	$64,006
	Total Expenses	$111,248,008	$50,789,348	$14,478,911	$24,523,900	$15,501,346	$4,239,498	$1,329,180	$385,825
	Direct Allocation	$0	$0	$0	$0	$0	$0	$0	$0
NI	Allocated Net Income (NI)	$22,868,885	$9,041,823	$2,071,013	$5,804,504	$4,349,661	$1,235,787	$286,523	$79,574
	Revenue Requirement (includes NI)	$134,116,893	$59,831,172	$16,549,924	$30,328,404	$19,851,007	$5,475,286	$1,615,703	$465,398
		Revenue Requirement Input equals Output							
	Rate Base Calculation								
	Net Assets								
dp	Distribution Plant - Gross	$514,662,525	$204,670,586	$47,222,167	$129,952,961	$97,097,543	$27,470,244	$6,457,021	$1,792,003
gp	General Plant - Gross	$72,332,531	$28,639,905	$6,539,391	$18,347,747	$13,742,648	$3,898,400	$911,423	$253,018
accum dep	Accumulated Depreciation	($58,621,336)	($24,091,824)	($5,994,736)	($14,277,757)	($10,457,074)	($2,893,965)	($709,504)	($196,476)
co	Capital Contribution	($8,726,459)	($3,730,272)	($715,984)	($2,136,701)	($1,557,836)	($401,992)	($144,302)	($39,372)
	Total Net Plant	$519,647,261	$205,488,394	$47,050,839	$131,886,250	$98,825,281	$28,072,687	$6,514,638	$1,809,173
	Directly Allocated Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0
COP	Cost of Power (COP)	$733,279,998	$140,112,535	$60,241,442	$210,549,744	$221,362,426	$98,120,519	$1,871,607	$1,021,726
	OM&A Expenses	$61,099,236	$30,461,835	$9,578,765	$12,115,338	$6,336,057	$1,680,238	$712,335	$214,667
	Directly Allocated Expenses	$0	$0	$0	$0	$0	$0	$0	$0
	Subtotal	$794,379,234	$170,574,371	$69,820,207	$222,665,082	$227,698,483	$99,800,757	$2,583,942	$1,236,393
	Working Capital	$107,241,197	$23,027,540	$9,425,728	$30,059,786	$30,739,295	$13,473,102	$348,832	$166,913
	Total Rate Base	$626,888,458	$228,515,934	$56,476,567	$161,946,036	$129,564,576	$41,545,789	$6,863,470	$1,976,086
		Rate Base Input equals Output							
	Equity Component of Rate Base	$250,755,383	$91,406,374	$22,590,627	$64,778,414	$51,825,830	$16,618,316	$2,745,388	$790,434
	Net Income on Allocated Assets	$22,868,885	$229,651	$4,192,661	$9,516,920	$5,855,901	$2,553,516	$224,069	$296,167
	Net Income on Direct Allocation Assets	$0	$0	$0	$0	$0	$0	$0	$0
	Net Income	$22,868,885	$229,651	$4,192,661	$9,516,920	$5,855,901	$2,553,516	$224,069	$296,167
	RATIOS ANALYSIS								
	REVENUE TO EXPENSES STATUS QUO%	100.00%	85.27%	112.82%	112.24%	107.59%	124.07%	96.13%	146.54%
	EXISTING REVENUE MINUS ALLOCATED COSTS	($16,581,232)	($15,011,276)	($171,053)	($548,899)	($1,178,132)	$452,844	($256,000)	$131,284
		Deficiency Input equals Output							
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	$0	($8,812,173)	$2,121,648	$3,712,416	$1,506,240	$1,317,729	($62,454)	$216,594
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.12%	0.25%	18.56%	14.69%	11.30%	15.37%	8.16%	37.47%

2013 COST ALLOCATION
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Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - RUN 2

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	4	5	6	7	9
	Residential	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**
Customer Unit Cost per month - Avoided Cost	$3.75	$15.45	$25.56	-$2.26	$74.62	$0.66	$0.71
Customer Unit Cost per month - Directly Related	$5.95	$23.43	$44.09	$19.87	$135.37	$1.17	$1.33
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$18.67	$51.09	$121.59	$122.19	$652.63	$4.38	$8.60
Existing Approved Fixed Charge	$11.87	$39.93	$69.86	$1,538.27	$13,856.90	$1.34	$10.69

2013 COST ALLOCATION
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Friday, May 18, 2012
Sheet O2.1 Line Transformer Worksheet - RUN 2

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

		1	2	4	5	6	7	9
Description	**Total**	**Residential**	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**
Depreciation on Acct 1850 Line Transformers	$1,709,570	$454,615	$143,108	$692,186	$419,125	$0	$323	$213
Depreciation on General Plant Assigned to Line Transformers	$578,642	$154,139	$48,370	$234,204	$141,746	$0	$110	$73
Acct 5035 - Overhead Distribution Transformers- Operation	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5055 - Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5160 - Maintenance of Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$640,438	$170,308	$53,611	$259,306	$157,012	$0	$121	$80
Admin and General Assigned to Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Line Transformers	$213,902	$56,882	$17,906	$86,606	$52,441	$0	$40	$27
Debt Return on Line Transformers	$1,319,934	$351,002	$110,492	$534,427	$323,600	$0	$249	$165
Equity Return on Line Transformers	$1,640,958	$436,369	$137,365	$664,406	$402,303	$0	$310	$205
Total	**$6,103,443**	**$1,623,314**	**$510,851**	**$2,471,135**	**$1,496,228**	**$0**	**$1,153**	**$761**
Line Tranformer NCP	3,704,481	985,109	310,103	1,499,904	908,205	0	700	462
PLCC Amount	339,600	282,984	27,965	6,062	470	0	17,411	4,707
Adjustment to Customer Related Cost for PLCC	**$559,609**	**$466,316**	**$46,068**	**$9,988**	**$775**	**$0**	**$28,703**	**$7,760**
General Plant - Gross Assets	$72,332,531	$28,639,905	$6,539,391	$18,347,747	$13,742,648	$3,898,400	$911,423	$253,018
General Plant - Accumulated Depreciation	($16,303,974)	($6,455,522)	($1,473,999)	($4,135,638)	($3,097,635)	($878,711)	($205,438)	($57,031)
General Plant - Net Fixed Assets	$56,028,557	$22,184,382	$5,065,392	$14,212,109	$10,645,013	$3,019,688	$705,985	$195,987
General Plant - Depreciation	$8,066,349	$3,193,853	$729,257	$2,046,096	$1,532,547	$434,740	$101,640	$28,216
Total Net Fixed Assets Excluding General Plant	**$463,618,704**	**$183,304,012**	**$41,985,446**	**$117,674,141**	**$88,180,268**	**$25,052,998**	**$5,808,653**	**$1,613,186**
Total Administration and General Expense	$26,231,495	$13,005,981	$4,066,162	$5,240,218	$2,780,657	$739,907	$306,432	$92,139
Total O&M	**$34,702,741**	**$17,373,250**	**$5,486,517**	**$6,842,586**	**$3,538,576**	**$935,881**	**$403,982**	**$121,949**
Line Transformer Rate Base								
Acct 1850 - Line Transformers - Gross Assets	$37,229,794	$9,900,280	$3,116,510	$15,073,933	$9,127,398	$0	$7,031	$4,642
Line Transformers - Accumulated Depreciation	($3,962,814)	($1,053,806)	($331,728)	($1,604,500)	($971,539)	$0	($748)	($494)
Line Transformers - Net Fixed Assets	$33,266,980	$8,846,474	$2,784,783	$13,469,434	$8,155,859	$0	$6,282	$4,147
General Plant Assigned to Line Transformers - NFA	$4,019,224	$1,070,645	$335,974	$1,626,773	$984,565	$0	$764	$504
Line Transformer Net Fixed Assets Including General Plant	$37,286,204	$9,917,120	$3,120,757	$15,096,206	$9,140,424	$0	$7,046	$4,651
General Expenses								
Acct 5005 - Operation Supervision and Engineering	$1,770,210	$402,772	$126,768	$625,497	$483,482	$131,003	$454	$233
Acct 5010 - Load Dispatching	$1,742,955	$396,571	$124,817	$615,867	$476,038	$128,986	$447	$230
Acct 5085 - Miscellaneous Distribution Expense	$1,796,741	$408,809	$128,668	$634,872	$490,728	$132,967	$461	$237
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0
Total	$5,309,907	$1,208,152	$380,253	$1,876,236	$1,450,248	$392,956	$1,362	$700
Acct 1850 - Line Transformers - Gross Assets	$37,229,794	$9,900,280	$3,116,510	$15,073,933	$9,127,398	$0	$7,031	$4,642
Acct 1815 - 1855	$308,674,253	$70,231,982	$22,104,796	$109,068,894	$84,305,461	$22,843,239	$79,169	$40,713

2013 COST ALLOCATION
Enersource Hydro Mississauga
EB-2012-0033
Friday, May 18, 2012
Sheet O2.2 Primary Cost PLCC Adjustment Worksheet - RUN 2

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

Allocation by Rate Classification

		1	2	4	5	6	7	9
Description	**Total**	**Residential**	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$1,331,337	$280,994	$88,432	$440,995	$379,579	$140,778	$380	$180
Depreciation on Acct 1835-4 Primary Overhead Conductors	$426,880	$90,098	$28,355	$141,401	$121,708	$45,139	$122	$58
Depreciation on Acct 1840-4 Primary Underground Conduit	$470,806	$99,369	$31,273	$155,950	$134,232	$49,784	$134	$64
Depreciation on Acct 1845-4 Primary Underground Conductors	$3,566,856	$752,826	$236,924	$1,181,492	$1,016,949	$377,165	$1,018	$481
Depreciation on General Plant Assigned to Primary C&P	$2,453,627	$518,926	$162,802	$812,726	$699,213	$258,922	$705	$333
Primary C&P Operations and Maintenance	$3,199,969	$675,901	$212,715	$1,060,674	$912,113	$337,221	$913	$432
Allocation of General Expenses	$2,697,244	$569,285	$179,161	$893,440	$769,013	$285,211	$770	$364
Admin and General Assigned to Primary C&P	$2,460,306	$505,994	$157,647	$812,289	$716,750	$266,607	$692	$326
PILs on Primary C&P	$907,308	$191,498	$60,267	$300,538	$258,683	$95,940	$259	$122
Debt Return on Primary C&P	$5,598,768	$1,181,685	$371,891	$1,854,546	$1,596,269	$592,023	$1,598	$756
Equity Return on Primary C&P	$6,960,456	$1,469,085	$462,339	$2,305,594	$1,984,501	$736,010	$1,987	$940
Total	**$30,073,556**	**$6,335,661**	**$1,991,805**	**$9,959,645**	**$8,589,011**	**$3,184,799**	**$8,579**	**$4,056**
Primary NCP	4,899,316	1,034,057	325,431	1,622,859	1,396,848	518,061	1,399	661
PLCC Amount	340,362	282,984	28,186	6,317	742	14	17,411	4,707
Adjustment to Customer Related Cost for PLCC	**$2,085,434**	**$1,733,841**	**$172,510**	**$38,767**	**$4,565**	**$89**	**$106,796**	**$28,867**
General Plant - Gross Assets	$72,332,531	$28,639,905	$6,539,391	$18,347,747	$13,742,648	$3,898,400	$911,423	$253,018
General Plant - Accumulated Depreciation	($16,303,974)	($6,455,522)	($1,473,999)	($4,135,638)	($3,097,635)	($878,711)	($205,438)	($57,031)
General Plant - Net Fixed Assets	$56,028,557	$22,184,382	$5,065,392	$14,212,109	$10,645,013	$3,019,688	$705,985	$195,987
General Plant - Depreciation	$8,066,349	$3,193,853	$729,257	$2,046,096	$1,532,547	$434,740	$101,640	$28,216
Total Net Fixed Assets Excluding General Plant	**$463,618,704**	**$183,304,012**	**$41,985,446**	**$117,674,141**	**$88,180,268**	**$25,052,998**	**$5,808,653**	**$1,613,186**
Total Administration and General Expense	**$26,231,495**	**$13,005,981**	**$4,066,162**	**$5,240,218**	**$2,780,657**	**$739,907**	**$306,432**	**$92,139**
Total O&M	**$34,702,741**	**$17,373,250**	**$5,486,517**	**$6,842,586**	**$3,538,576**	**$935,881**	**$403,982**	**$121,949**
Primary Conductors and Poles Gross Assets								
Acct 1830-4 Primary Poles, Towers & Fixtures	$45,644,657	$9,633,833	$3,031,888	$15,119,420	$13,013,785	$4,826,538	$13,031	$6,162
Acct 1835-4 Primary Overhead Conductors	$8,071,196	$1,703,519	$536,119	$2,673,518	$2,301,185	$853,461	$2,304	$1,090
Acct 1840-4 Primary Underground Conduit	$19,273,140	$4,067,819	$1,280,194	$6,384,070	$5,494,980	$2,037,972	$5,502	$2,602
Acct 1845-4 Primary Underground Conductors	$83,806,568	$17,688,346	$5,566,744	$27,760,242	$23,894,158	$8,861,840	$23,925	$11,313

		1	2	4	5	6	7	9
Description	**Total**	**Residential**	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**
Subtotal	*$156,795,560*	*$33,093,517*	*$10,414,944*	*$51,937,251*	*$44,704,109*	*$16,579,811*	*$44,762*	*$21,166*
Primary Conductors and Poles Accumulated Depreciation								
Acct 1830-4 Primary Poles, Towers & Fixtures	($3,948,144)	($833,301)	($262,250)	($1,307,790)	($1,125,658)	($417,483)	($1,127)	($533)
Acct 1835-4 Primary Overhead Conductors	($767,176)	($161,921)	($50,959)	($254,121)	($218,730)	($81,122)	($219)	($104)
Acct 1840-4 Primary Underground Conduit	($1,560,827)	($329,431)	($103,676)	($517,011)	($445,009)	($165,044)	($446)	($211)
Acct 1845-4 Primary Underground Conductors	($9,410,767)	($1,986,251)	($625,098)	($3,117,240)	($2,683,111)	($995,109)	($2,687)	($1,270)
Subtotal	***($15,686,913)***	***($3,310,904)***	***($1,041,983)***	***($5,196,162)***	***($4,472,508)***	***($1,658,759)***	***($4,478)***	***($2,118)***
Primary Conductor & Pools - Net Fixed Assets	$141,108,647	$29,782,612	$9,372,961	$46,741,089	$40,231,600	$14,921,052	$40,284	$19,049
General Plant Assigned to Primary C&P - NFA	$17,042,802	$3,604,443	$1,130,814	$5,645,161	$4,856,709	$1,798,465	$4,896	$2,314
Primary C&P Net Fixed Assets Including General Plant	$158,151,449	$33,387,055	$10,503,775	$52,386,250	$45,088,309	$16,719,517	$45,180	$21,363
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-5 Secondary Poles, Towers & Fixtures	$17,891,892	$4,757,876	$1,497,732	$7,244,230	$4,386,444	$0	$3,379	$2,231
Acct 1835-5 Secondary Overhead Conductors	$3,163,765	$841,320	$264,839	$1,280,974	$775,641	$0	$597	$394
Acct 1840-5 Secondary Underground Conduit	$6,424,380	$1,708,394	$537,786	$2,601,161	$1,575,025	$0	$1,213	$801
Acct 1845-5 Secondary Underground Conductors	$27,935,523	$7,428,714	$2,338,486	$11,310,785	$6,848,779	$0	$5,276	$3,483
Subtotal	***$55,415,560***	***$14,736,304***	***$4,638,843***	***$22,437,150***	***$13,585,889***	***$0***	***$10,465***	***$6,909***
Operations and Maintenance								
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$989,913	$224,226	$70,572	$348,430	$271,099	$75,198	$256	$131
Acct 5025 Overhead Distribution Lines & Feeders - Other	$216,977	$49,148	$15,469	$76,372	$59,422	$16,483	$56	$29
Acct 5040 Underground Distribution Lines & Feeders - Labour	$2,248,113	$505,324	$159,043	$786,061	$618,510	$178,289	$587	$298
Acct 5045 Underground Distribution Lines & Feeders - Other	$200,816	$45,139	$14,207	$70,216	$55,249	$15,926	$52	$27
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$675,636	$153,039	$48,167	$237,811	$185,031	$51,325	$174	$89
Acct 5145 Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$4,331,454**	**$976,875**	**$307,458**	**$1,518,890**	**$1,189,311**	**$337,221**	**$1,126**	**$573**
General Expenses								
Acct 5005 - Operation Supervision and Engineering	$1,770,210	$402,772	$126,768	$625,497	$483,482	$131,003	$454	$233
Acct 5010 - Load Dispatching	$1,742,955	$396,571	$124,817	$615,867	$476,038	$128,986	$447	$230
Acct 5085 - Miscellaneous Distribution Expense	$1,796,741	$408,809	$128,668	$634,872	$490,728	$132,967	$461	$237
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$5,309,907**	**$1,208,152**	**$380,253**	**$1,876,236**	**$1,450,248**	**$392,956**	**$1,362**	**$700**
Primary Conductors and Poles Gross Assets	$156,795,560	$33,093,517	$10,414,944	$51,937,251	$44,704,109	$16,579,811	$44,762	$21,166

		1	2	4	5	6	7	9
Description	**Total**	**Residential**	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**
Acct 1815 - 1855	$308,674,253	$70,231,982	$22,104,796	$109,068,894	$84,305,461	$22,843,239	$79,169	$40,713

2013 COST ALLOCATION
Enersource Hydro Mississauga
EB-2012-0033
Friday, May 18, 2012
Sheet O2.3 Secondary Cost PLCC Adjustment Worksheet - RUN 2

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

Allocation by Rate Classification

Description	Total	1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$521,860	$138,775	$43,685	$211,296	$127,941	$0	$99	$65
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$239,042	$104,254	$19,912	$69,030	$41,122	$0	$3,708	$1,015
Depreciation on Acct 1840-5 Secondary Underground Conduit	$224,193	$97,778	$18,676	$64,742	$38,568	$0	$3,478	$952
Depreciation on Acct 1845-5 Secondary Underground Conductors	$1,698,503	$740,772	$141,487	$490,490	$292,194	$0	$26,349	$7,211
Depreciation on General Plant Assigned to Secondary C&P	$868,129	$231,253	$72,568	$351,373	$212,660	$0	$165	$109
Secondary C&P Operations and Maintenance	$1,131,486	$300,974	$94,744	$458,216	$277,198	$0	$213	$141
Allocation of General Expenses	$953,275	$253,498	$79,799	$385,971	$233,709	$0	$180	$119
Admin and General Assigned to Primary C&P	$864,539	$225,315	$70,216	$350,913	$217,825	$0	$162	$107
PILs on Secondary C&P	$320,914	$85,339	$26,864	$129,935	$78,677	$0	$61	$40
Debt Return on Secondary C&P	$1,980,281	$526,603	$165,770	$801,794	$485,493	$0	$374	$247
Equity Return on Secondary C&P	$2,461,909	$654,680	$206,087	$996,800	$603,571	$0	$465	$307
Total	**$11,264,131**	**$3,359,242**	**$939,807**	**$4,310,559**	**$2,608,958**	**$0**	**$35,253**	**$10,312**
Secondary NCP	3,704,481	985,109	310,103	1,499,904	908,205	0	700	462
PLCC Amount	340,347	282,984	28,186	6,317	742	0	17,411	4,707
Adjustment to Customer Related Cost for PLCC	**$2,053,157**	**$964,981**	**$85,420**	**$18,154**	**$2,133**	**$0**	**$877,369**	**$105,100**
General Plant - Gross Assets	$72,332,531	$28,639,905	$6,539,391	$18,347,747	$13,742,648	$3,898,400	$911,423	$253,018
General Plant - Accumulated Depreciation	($16,303,974)	($6,455,522)	($1,473,999)	($4,135,638)	($3,097,635)	($878,711)	($205,438)	($57,031)
General Plant - Net Fixed Assets	$56,028,557	$22,184,382	$5,065,392	$14,212,109	$10,645,013	$3,019,688	$705,985	$195,987
General Plant - Depreciation	$8,066,349	$3,193,853	$729,257	$2,046,096	$1,532,547	$434,740	$101,640	$28,216
Total Net Fixed Assets Excluding General Plant	$463,618,704	$183,304,012	$41,985,446	$117,674,141	$88,180,268	$25,052,998	$5,808,653	$1,613,186
Total Administration and General Expense	$26,231,495	$13,005,981	$4,066,162	$5,240,218	$2,780,657	$739,907	$306,432	$92,139
Total O&M	$34,702,741	$17,373,250	$5,486,517	$6,842,586	$3,538,576	$935,881	$403,982	$121,949
Secondary Conductors and Poles Gross Plant								
Acct 1830-5 Secondary Poles, Towers & Fixtures	$17,891,892	$4,757,876	$1,497,732	$7,244,230	$4,386,444	$0	$3,379	$2,231
Acct 1835-5 Secondary Overhead Conductors	$3,163,765	$841,320	$264,839	$1,280,974	$775,641	$0	$597	$394
Acct 1840-5 Secondary Underground Conduit	$6,424,380	$1,708,394	$537,786	$2,601,161	$1,575,025	$0	$1,213	$801
Acct 1845-5 Secondary Underground Conductors	$27,935,523	$7,428,714	$2,338,486	$11,310,785	$6,848,779	$0	$5,276	$3,483
Subtotal	***$55,415,560***	***$14,736,304***	***$4,638,843***	***$22,437,150***	***$13,585,889***	***$0***	***$10,465***	***$6,909***
Secondary Conductors and Poles Accumulated Depreciation								
Acct 1830-5 Secondary Poles, Towers & Fixtures	($1,547,602)	($411,544)	($129,550)	($626,607)	($379,416)	$0	($292)	($193)
Acct 1835-5 Secondary Overhead Conductors	($300,719)	($79,968)	($25,173)	($121,758)	($73,725)	$0	($57)	($37)
Acct 1840-5 Secondary Underground Conduit	($520,276)	($138,354)	($43,552)	($210,654)	($127,553)	$0	($98)	($65)
Acct 1845-5 Secondary Underground Conductors	($3,136,922)	($834,182)	($262,592)	($1,270,105)	($769,060)	$0	($592)	($391)

Description	Total	1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered
Subtotal	***($5,505,519)***	***($1,464,047)***	***($460,868)***	***($2,229,124)***	***($1,349,754)***	***$0***	***($1,040)***	***($686)***
Secondary Conductor & Pools - Net Fixed Assets	$49,910,041	$13,272,257	$4,177,975	$20,208,026	$12,236,135	$0	$9,426	$6,222
General Plant Assigned to Secondary C&P - NFA	$6,029,993	$1,606,276	$504,058	$2,440,627	$1,477,131	$0	$1,146	$756
Secondary C&P Net Fixed Assets Including General Plant	$55,940,034	$14,878,532	$4,682,033	$22,648,652	$13,713,266	$0	$10,571	$6,978
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$45,644,657	$9,633,833	$3,031,888	$15,119,420	$13,013,785	$4,826,538	$13,031	$6,162
Acct 1835-4 Primary Overhead Conductors	$8,071,196	$1,703,519	$536,119	$2,673,518	$2,301,185	$853,461	$2,304	$1,090
Acct 1840-4 Primary Underground Conduit	$19,273,140	$4,067,819	$1,280,194	$6,384,070	$5,494,980	$2,037,972	$5,502	$2,602
Acct 1845-4 Primary Underground Conductors	$83,806,568	$17,688,346	$5,566,744	$27,760,242	$23,894,158	$8,861,840	$23,925	$11,313
Subtotal	***$156,795,560***	***$33,093,517***	***$10,414,944***	***$51,937,251***	***$44,704,109***	***$16,579,811***	***$44,762***	***$21,166***
Operations and Maintenance								
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$989,913	$224,226	$70,572	$348,430	$271,099	$75,198	$256	$131
Acct 5025 Overhead Distribution Lines & Feeders - Other	$216,977	$49,148	$15,469	$76,372	$59,422	$16,483	$56	$29
Acct 5040 Underground Distribution Lines & Feeders - Labour	$2,248,113	$505,324	$159,043	$786,061	$618,510	$178,289	$587	$298
Acct 5045 Underground Distribution Lines & Feeders - Other	$200,816	$45,139	$14,207	$70,216	$55,249	$15,926	$52	$27
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$675,636	$153,039	$48,167	$237,811	$185,031	$51,325	$174	$89
Acct 5145 Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$4,331,454**	**$976,875**	**$307,458**	**$1,518,890**	**$1,189,311**	**$337,221**	**$1,126**	**$573**
General Expenses								
Acct 5005 - Operation Supervision and Engineering	$1,770,210	$402,772	$126,768	$625,497	$483,482	$131,003	$454	$233
Acct 5010 - Load Dispatching	$1,742,955	$396,571	$124,817	$615,867	$476,038	$128,986	$447	$230
Acct 5085 - Miscellaneous Distribution Expense	$1,796,741	$408,809	$128,668	$634,872	$490,728	$132,967	$461	$237
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$5,309,907**	**$1,208,152**	**$380,253**	**$1,876,236**	**$1,450,248**	**$392,956**	**$1,362**	**$700**
Secondary Conductors and Poles Gross Assets	$55,415,560	$14,736,304	$4,638,843	$22,437,150	$13,585,889	$0	$10,465	$6,909
Acct 1815 - 1855	$308,674,253	$70,231,982	$22,104,796	$109,068,894	$84,305,461	$22,843,239	$79,169	$40,713

2013 COST ALLOCATION
Enersource Hydro Mississauga
EB-2012-0033
Friday, May 18, 2012
Sheet O3.1 Line Transformers Unit Cost Worksheet - RUN 2

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered
Depreciation on Acct 1850 Line Transformers	$2,630,107	$1,221,686	$218,911	$708,619	$420,400	$0	$47,518	$12,973
Depreciation on General Plant Assigned to Line Transformers	$890,746	$414,218	$73,991	$239,764	$142,178	$0	$16,180	$4,415
Acct 5035 - Overhead Distribution Transformers- Operation	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5055 - Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5160 - Maintenance of Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$985,508	$457,842	$82,026	$265,471	$157,492	$0	$17,813	$4,863
Admin and General Assigned to Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Line Transformers	$329,080	$152,858	$27,390	$88,663	$52,601	$0	$5,946	$1,623
Debt Return on Line Transformers	$2,030,668	$943,246	$169,018	$547,114	$324,585	$0	$36,688	$10,016
Equity Return on Line Transformers	$2,524,550	$1,172,655	$210,125	$680,179	$403,527	$0	$45,611	$12,452
Total	**$9,390,658**	**$4,362,506**	**$781,462**	**$2,529,811**	**$1,500,782**	**$0**	**$169,756**	**$46,342**
Billed kW without Line Transformer Allowance		0	0	5,717,360	2,321,363	0	49,889	0
Billed kWh without Line Transformer Allowance		1,423,857,475	612,188,101	2,139,657,427	2,249,538,514	997,124,443	19,019,721	10,383,027
Line Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.4425**	**$0.6465**	**$0.0000**	**$3.4027**	**$0.0000**
Line Transformation Unit Cost ($/kWh)		**$0.0031**	**$0.0013**	**$0.0012**	**$0.0007**	**$0.0000**	**$0.0089**	**$0.0045**
General Plant - Gross Assets	$72,332,531	$28,639,905	$6,539,391	$18,347,747	$13,742,648	$3,898,400	$911,423	$253,018
General Plant - Accumulated Depreciation	($16,303,974)	($6,455,522)	($1,473,999)	($4,135,638)	($3,097,635)	($878,711)	($205,438)	($57,031)
General Plant - Net Fixed Assets	$56,028,557	$22,184,382	$5,065,392	$14,212,109	$10,645,013	$3,019,688	$705,985	$195,987
General Plant - Depreciation	$8,066,349	$3,193,853	$729,257	$2,046,096	$1,532,547	$434,740	$101,640	$28,216
Total Net Fixed Assets Excluding General Plant	$463,618,704	$183,304,012	$41,985,446	$117,674,141	$88,180,268	$25,052,998	$5,808,653	$1,613,186
Total Administration and General Expense	$26,231,495	$13,005,981	$4,066,162	$5,240,218	$2,780,657	$739,907	$306,432	$92,139
Total O&M	$34,702,741	$17,373,250	$5,486,517	$6,842,586	$3,538,576	$935,881	$403,982	$121,949
Line Transformer Rate Base								
Acct 1850 - Line Transformers - Gross Assets	$57,276,606	$26,605,016	$4,767,291	$15,431,801	$9,155,166	$0	$1,034,821	$282,511
Line Transformers - Accumulated Depreciation	($6,096,637)	($2,831,891)	($507,440)	($1,642,592)	($974,494)	$0	($110,148)	($30,071)
Line Transformers - Net Fixed Assets	$51,179,969	$23,773,125	$4,259,851	$13,789,209	$8,180,672	$0	$924,673	$252,440
General Plant Assigned to Line Transformers - NFA	$6,187,088	$2,877,144	$513,936	$1,665,393	$987,561	$0	$112,385	$30,669
Line Transformer Net Fixed Assets Including General Plant	$57,367,057	$26,650,269	$4,773,787	$15,454,602	$9,168,232	$0	$1,037,058	$283,109

Description	Total	1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered
General Expenses								
Acct 5005 - Operation Supervision and Engineering	$2,528,872	$997,182	$193,662	$659,481	$496,115	$135,667	$36,707	$10,059
Acct 5010 - Load Dispatching	$2,489,936	$981,829	$190,680	$649,327	$488,476	$133,578	$36,141	$9,904
Acct 5085 - Miscellaneous Distribution Expense	$2,566,773	$1,012,127	$196,564	$669,365	$503,550	$137,700	$37,257	$10,210
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$7,585,581**	**$2,991,139**	**$580,905**	**$1,978,173**	**$1,488,142**	**$406,945**	**$110,105**	**$30,173**
Acct 1850 - Line Transformers - Gross Assets	$57,276,606	$26,605,016	$4,767,291	$15,431,801	$9,155,166	$0	$1,034,821	$282,511
Acct 1815 - 1855	$440,878,570	$173,813,864	$33,761,584	$114,990,888	$86,506,895	$23,655,895	$6,396,537	$1,752,907

2013 COST ALLOCATION
Enersource Hydro Mississauga
EB-2012-0033
Friday, May 18, 2012
Sheet O3.2 Substation Transformers Unit Cost Worksheet - RUN 2

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered
Depreciation on Acct 1820-2 Distribution Station Equipment	$1,794,940	$378,843	$119,227	$594,559	$511,757	$189,800	$512	$242
Depreciation on Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	$1,315,706	$294,902	$84,797	$425,981	$367,582	$138,782	$2,225	$1,438
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Substation Transformers	$508,241	$115,150	$32,567	$163,964	$141,475	$53,478	$973	$633
Acct 5012 - Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5016 - Distributon Station Equipment - Labour	$1,544,169	$325,915	$102,569	$511,493	$440,259	$163,283	$441	$208
Acct 5017 - Distributon Station Equipment - Other	$166,820	$35,209	$11,081	$55,258	$47,562	$17,640	$48	$23
Acct 5114 - Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to SubstationTransformers	$1,315,524	$270,345	$84,228	$434,032	$383,336	$143,037	$371	$175
PILs on SubstationTransformers	$187,928	$42,494	$12,056	$60,632	$52,341	$19,815	$358	$233
Debt Return on Substation Transformers	$1,159,658	$262,217	$74,393	$374,147	$322,981	$122,276	$2,207	$1,435
Equity Return on Substation Transformers	$1,441,701	$325,992	$92,487	$465,145	$401,533	$152,015	$2,744	$1,785
Total	**$9,434,686**	**$2,051,067**	**$613,405**	**$3,085,212**	**$2,668,826**	**$1,000,126**	**$9,879**	**$6,171**
Billed kW without Substation Transformer Allowance		0	0	6,142,022	5,154,338	1,737,267	49,889	0
Billed kWh without Substation Transformer Allowance		1,423,857,475	612,188,101	2,139,657,427	2,249,538,514	997,124,443	19,019,721	10,383,027
Substation Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.5023**	**$0.5178**	**$0.5757**	**$0.1980**	**$0.0000**
Substation Transformation Unit Cost ($/kWh)		**$0.0014**	**$0.0010**	**$0.0014**	**$0.0012**	**$0.0010**	**$0.0005**	**$0.0006**
General Plant - Gross Assets	$72,332,531	$28,639,905	$6,539,391	$18,347,747	$13,742,648	$3,898,400	$911,423	$253,018
General Plant - Accumulated Depreciation	($16,303,974)	($6,455,522)	($1,473,999)	($4,135,638)	($3,097,635)	($878,711)	($205,438)	($57,031)
General Plant - Net Fixed Assets	$56,028,557	$22,184,382	$5,065,392	$14,212,109	$10,645,013	$3,019,688	$705,985	$195,987
General Plant - Depreciation	$8,066,349	$3,193,853	$729,257	$2,046,096	$1,532,547	$434,740	$101,640	$28,216
Total Net Fixed Assets Excluding General Plant	$463,618,704	$183,304,012	$41,985,446	$117,674,141	$88,180,268	$25,052,998	$5,808,653	$1,613,186
Total Administration and General Expense	$26,231,495	$13,005,981	$4,066,162	$5,240,218	$2,780,657	$739,907	$306,432	$92,139

Description	Total	1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered
Total O&M	$34,702,741	$17,373,250	$5,486,517	$6,842,586	$3,538,576	$935,881	$403,982	$121,949
Substation Transformer Rate Base Gross Plant								
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1808-2 Buildings and Fixtures < 50 KV	$35,768,173	$8,017,058	$2,305,246	$11,580,522	$9,992,911	$3,772,857	$60,484	$39,096
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$35,768,173***	***$8,017,058***	***$2,305,246***	***$11,580,522***	***$9,992,911***	***$3,772,857***	***$60,484***	***$39,096***
Substation Transformers - Accumulated Depreciation								
Acct 1820-2 Distribution Station Equipment	($4,417,941)	($932,457)	($293,456)	($1,463,407)	($1,259,603)	($467,160)	($1,261)	($596)
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1808-2 Buildings and Fixtures < 50 KV	($2,122,775)	($475,797)	($136,812)	($687,282)	($593,061)	($223,912)	($3,590)	($2,320)
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***($6,540,715)***	***($1,408,255)***	***($430,268)***	***($2,150,689)***	***($1,852,663)***	***($691,072)***	***($4,851)***	***($2,917)***
Substation Transformers - Net Fixed Assets	$29,227,457	$6,608,803	$1,874,978	$9,429,833	$8,140,247	$3,081,785	$55,633	$36,180
General Plant Assigned to SubstationTransformers - NFA	$3,530,221	$799,831	$226,209	$1,138,889	$982,681	$371,454	$6,762	$4,395
Substation Transformer NFA Including General Plant	$32,757,678	$7,408,634	$2,101,187	$10,568,722	$9,122,928	$3,453,238	$62,395	$40,575
General Expenses								
Acct 5005 - Operation Supervision and Engineering	$2,528,872	$997,182	$193,662	$659,481	$496,115	$135,667	$36,707	$10,059
Acct 5010 - Load Dispatching	$2,489,936	$981,829	$190,680	$649,327	$488,476	$133,578	$36,141	$9,904
Acct 5085 - Miscellaneous Distribution Expense	$2,566,773	$1,012,127	$196,564	$669,365	$503,550	$137,700	$37,257	$10,210
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0
Total	$7,585,581	$2,991,139	$580,905	$1,978,173	$1,488,142	$406,945	$110,105	$30,173
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0
Total	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$440,878,570	$173,813,864	$33,761,584	$114,990,888	$86,506,895	$23,655,895	$6,396,537	$1,752,907

2013 COST ALLOCATION
Enersource Hydro Mississauga
EB-2012-0033
Friday, May 18, 2012
Sheet O3.3 Primary Conductors and Poles Cost Pool Worksheet - RUN 2

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$1,901,910	$755,381	$135,682	$451,584	$380,823	$140,802	$29,568	$8,071
Depreciation on Acct 1835-4 Primary Overhead Conductors	$609,829	$242,206	$43,505	$144,796	$122,107	$45,147	$9,481	$2,588
Depreciation on Acct 1840-4 Primary Underground Conduit	$672,579	$267,128	$47,982	$159,695	$134,672	$49,792	$10,456	$2,854
Depreciation on Acct 1845-4 Primary Underground Conductors	$5,095,509	$2,023,781	$363,513	$1,209,862	$1,020,284	$377,230	$79,216	$21,623
Depreciation on General Plant Assigned to Primary C&P	$3,507,300	$1,395,001	$249,787	$832,241	$701,506	$258,967	$54,837	$14,962
Primary C&P Operations and Maintenance	$4,571,575	$1,816,291	$326,298	$1,086,127	$915,102	$337,279	$71,076	$19,401
Allocation of General Expenses	$3,853,948	$1,530,960	$274,948	$914,924	$771,547	$285,266	$59,941	$16,361
Admin and General Assigned to Primary C&P	$3,487,645	$1,359,714	$241,826	$831,783	$719,098	$266,652	$53,913	$14,658
PILs on Primary C&P	$1,296,154	$514,793	$92,467	$307,755	$259,531	$95,957	$20,150	$5,500
Debt Return on Primary C&P	$7,998,240	$3,176,658	$570,593	$1,899,078	$1,601,503	$592,124	$124,343	$33,940
Equity Return on Primary C&P	$9,943,508	$3,949,260	$709,368	$2,360,957	$1,991,008	$736,136	$154,585	$42,195
Total	**$42,938,196**	**$17,031,173**	**$3,055,969**	**$10,198,803**	**$8,617,182**	**$3,185,351**	**$667,565**	**$182,154**
General Plant - Gross Assets	$72,332,531	$28,639,905	$6,539,391	$18,347,747	$13,742,648	$3,898,400	$911,423	$253,018
General Plant - Accumulated Depreciation	($16,303,974)	($6,455,522)	($1,473,999)	($4,135,638)	($3,097,635)	($878,711)	($205,438)	($57,031)
General Plant - Net Fixed Assets	$56,028,557	$22,184,382	$5,065,392	$14,212,109	$10,645,013	$3,019,688	$705,985	$195,987
General Plant - Depreciation	$8,066,349	$3,193,853	$729,257	$2,046,096	$1,532,547	$434,740	$101,640	$28,216
Total Net Fixed Assets Excluding General Plant	$463,618,704	$183,304,012	$41,985,446	$117,674,141	$88,180,268	$25,052,998	$5,808,653	$1,613,186
Total Administration and General Expense	$26,231,495	$13,005,981	$4,066,162	$5,240,218	$2,780,657	$739,907	$306,432	$92,139
Total O&M	$34,702,741	$17,373,250	$5,486,517	$6,842,586	$3,538,576	$935,881	$403,982	$121,949
Primary Conductors and Poles Gross Assets								
Acct 1830-4 Primary Poles, Towers & Fixtures	$65,206,653	$25,898,103	$4,651,832	$15,482,473	$13,056,454	$4,827,366	$1,013,721	$276,704
Acct 1835-4 Primary Overhead Conductors	$11,530,279	$4,579,477	$822,568	$2,737,715	$2,308,730	$853,607	$179,253	$48,929
Acct 1840-4 Primary Underground Conduit	$27,533,057	$10,935,294	$1,964,204	$6,537,367	$5,512,997	$2,038,322	$428,036	$116,836
Acct 1845-4 Primary Underground Conductors	$119,723,668	$47,550,607	$8,541,066	$28,426,831	$23,972,501	$8,863,359	$1,861,257	$508,047
Subtotal	**$223,993,657**	**$88,963,482**	**$15,979,670**	**$53,184,386**	**$44,850,682**	**$16,582,654**	**$3,482,267**	**$950,516**
Primary Conductors and Poles Accumulated Depreciation								
Acct 1830-4 Primary Poles, Towers & Fixtures	($5,640,205)	($2,240,118)	($402,371)	($1,339,194)	($1,129,349)	($417,555)	($87,684)	($23,934)
Acct 1835-4 Primary Overhead Conductors	($1,095,965)	($435,284)	($78,186)	($260,223)	($219,447)	($81,136)	($17,038)	($4,651)
Acct 1840-4 Primary Underground Conduit	($2,229,753)	($885,590)	($159,070)	($529,426)	($446,468)	($165,073)	($34,664)	($9,462)
Acct 1845-4 Primary Underground Conductors	($13,443,952)	($5,339,530)	($959,089)	($3,192,092)	($2,691,908)	($995,280)	($209,003)	($57,049)

Description	Total	1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered
Subtotal	**($22,409,876)**	**($8,900,522)**	**($1,598,717)**	**($5,320,934)**	**($4,487,173)**	**($1,659,044)**	**($348,390)**	**($95,096)**
Primary Conductor & Pools - Net Fixed Assets	$201,583,782	$80,062,959	$14,380,953	$47,863,452	$40,363,509	$14,923,611	$3,133,877	$855,420
General Plant Assigned to Primary C&P - NFA	$24,361,574	$9,689,626	$1,735,010	$5,780,714	$4,872,633	$1,798,773	$380,892	$103,925
Primary C&P Net Fixed Assets Including General Plant	$225,945,356	$89,752,585	$16,115,963	$53,644,167	$45,236,142	$16,722,384	$3,514,769	$959,345
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Acct 1830-5 Secondary Poles, Towers & Fixtures	$25,559,846	$11,147,478	$2,129,160	$7,381,115	$4,397,066	$0	$396,511	$108,516
Acct 1835-5 Secondary Overhead Conductors	$4,519,664	$1,971,172	$376,492	$1,305,179	$777,519	$0	$70,114	$19,189
Acct 1840-5 Secondary Underground Conduit	$9,177,686	$4,002,686	$764,510	$2,650,312	$1,578,839	$0	$142,374	$38,965
Acct 1845-5 Secondary Underground Conductors	$39,907,889	$17,405,125	$3,324,366	$11,524,511	$6,865,363	$0	$619,093	$169,432
Subtotal	**$79,165,085**	**$34,526,461**	**$6,594,529**	**$22,861,116**	**$13,618,786**	**$0**	**$1,228,092**	**$336,101**
Operations and Maintenance								
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$1,414,161	$577,178	$105,649	$356,219	$271,929	$75,211	$21,972	$6,002
Acct 5025 Overhead Distribution Lines & Feeders - Other	$309,967	$126,510	$23,157	$78,079	$59,604	$16,485	$4,816	$1,316
Acct 5040 Underground Distribution Lines & Feeders - Labour	$3,211,590	$1,306,829	$238,718	$803,772	$620,420	$178,320	$49,902	$13,630
Acct 5045 Underground Distribution Lines & Feeders - Other	$286,880	$116,734	$21,324	$71,798	$55,420	$15,929	$4,458	$1,218
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$965,194	$393,936	$72,108	$243,127	$185,597	$51,333	$14,996	$4,096
Acct 5145 Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$6,187,792**	**$2,521,188**	**$460,956**	**$1,552,995**	**$1,192,970**	**$337,279**	**$96,143**	**$26,261**
General Expenses								
Acct 5005 - Operation Supervision and Engineering	$2,528,872	$997,182	$193,662	$659,481	$496,115	$135,667	$36,707	$10,059
Acct 5010 - Load Dispatching	$2,489,936	$981,829	$190,680	$649,327	$488,476	$133,578	$36,141	$9,904
Acct 5085 - Miscellaneous Distribution Expense	$2,566,773	$1,012,127	$196,564	$669,365	$503,550	$137,700	$37,257	$10,210
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$7,585,581**	**$2,991,139**	**$580,905**	**$1,978,173**	**$1,488,142**	**$406,945**	**$110,105**	**$30,173**
Primary Conductors and Poles Gross Assets	$223,993,657	$88,963,482	$15,979,670	$53,184,386	$44,850,682	$16,582,654	$3,482,267	$950,516
Acct 1815 - 1855	$440,878,570	$173,813,864	$33,761,584	$114,990,888	$86,506,895	$23,655,895	$6,396,537	$1,752,907

Grouping of Operation and Maintenance	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered

Description	Total	1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered
1830	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1835	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830 & 1835	$ 2,689,322	$ 1,097,624	$ 200,914	$ 677,426	$ 517,131	$ 143,030	$ 41,784	$ 11,414
1840 & 1845	$ 3,498,470	$ 1,423,564	$ 260,042	$ 875,570	$ 675,840	$ 194,249	$ 54,359	$ 14,848
Total	**$ 6,187,792**	**$ 2,521,188**	**$ 460,956**	**$ 1,552,995**	**$ 1,192,970**	**$ 337,279**	**$ 96,143**	**$ 26,261**

2013 COST ALLOCATION
Enersource Hydro Mississauga
EB-2012-0033
Friday, May 18, 2012
Sheet O3.4 Secondary Cost Pool Worksheet - RUN 2

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$745,515	$325,143	$62,102	$215,288	$128,251	$0	$11,565	$3,165
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$239,042	$104,254	$19,912	$69,030	$41,122	$0	$3,708	$1,015
Depreciation on Acct 1840-5 Secondary Underground Conduit	$224,193	$97,778	$18,676	$64,742	$38,568	$0	$3,478	$952
Depreciation on Acct 1845-5 Secondary Underground Conductors	$1,698,503	$740,772	$141,487	$490,490	$292,194	$0	$26,349	$7,211
Depreciation on General Plant Assigned to Secondary C&P	$1,240,815	$541,815	$103,162	$358,013	$213,175	$0	$19,354	$5,295
Secondary C&P Operations and Maintenance	$1,616,217	$704,897	$134,658	$466,868	$277,868	$0	$25,067	$6,860
Allocation of General Expenses	$1,362,107	$594,161	$113,466	$393,277	$234,278	$0	$21,139	$5,785
Admin and General Assigned to Primary C&P	$1,227,586	$527,701	$99,797	$357,539	$218,352	$0	$19,014	$5,183
PILs on Secondary C&P	$458,449	$199,944	$38,189	$132,390	$78,867	$0	$7,112	$1,946
Debt Return on Secondary C&P	$2,828,973	$1,233,807	$235,656	$816,944	$486,669	$0	$43,886	$12,011
Equity Return on Secondary C&P	$3,517,013	$1,533,883	$292,971	$1,015,635	$605,032	$0	$54,560	$14,932
Total	**$15,158,412**	**$6,604,156**	**$1,260,076**	**$4,380,216**	**$2,614,378**	**$0**	**$235,232**	**$64,355**
General Plant - Gross Assets	$72,332,531	$28,639,905	$6,539,391	$18,347,747	$13,742,648	$3,898,400	$911,423	$253,018
General Plant - Accumulated Depreciation	($16,303,974)	($6,455,522)	($1,473,999)	($4,135,638)	($3,097,635)	($878,711)	($205,438)	($57,031)
General Plant - Net Fixed Assets	$56,028,557	$22,184,382	$5,065,392	$14,212,109	$10,645,013	$3,019,688	$705,985	$195,987
General Plant - Depreciation	$8,066,349	$3,193,853	$729,257	$2,046,096	$1,532,547	$434,740	$101,640	$28,216
Total Net Fixed Assets Excluding General Plant	**$463,618,704**	**$183,304,012**	**$41,985,446**	**$117,674,141**	**$88,180,268**	**$25,052,998**	**$5,808,653**	**$1,613,186**
Total Administration and General Expense	**$26,231,495**	**$13,005,981**	**$4,066,162**	**$5,240,218**	**$2,780,657**	**$739,907**	**$306,432**	**$92,139**
Total O&M	**$34,702,741**	**$17,373,250**	**$5,486,517**	**$6,842,586**	**$3,538,576**	**$935,881**	**$403,982**	**$121,949**
Secondary Conductors and Poles Gross Plant								
Acct 1830-5 Secondary Poles, Towers & Fixtures	$25,559,846	$11,147,478	$2,129,160	$7,381,115	$4,397,066	$0	$396,511	$108,516
Acct 1835-5 Secondary Overhead Conductors	$4,519,664	$1,971,172	$376,492	$1,305,179	$777,519	$0	$70,114	$19,189
Acct 1840-5 Secondary Underground Conduit	$9,177,686	$4,002,686	$764,510	$2,650,312	$1,578,839	$0	$142,374	$38,965
Acct 1845-5 Secondary Underground Conductors	$39,907,889	$17,405,125	$3,324,366	$11,524,511	$6,865,363	$0	$619,093	$169,432
Subtotal	***$79,165,085***	***$34,526,461***	***$6,594,529***	***$22,861,116***	***$13,618,786***	***$0***	***$1,228,092***	***$336,101***
Secondary Conductors and Poles Accumulated Depreciation								
Acct 1830-5 Secondary Poles, Towers & Fixtures	($2,210,860)	($964,228)	($184,167)	($638,447)	($380,335)	$0	($34,297)	($9,386)
Acct 1835-5 Secondary Overhead Conductors	($429,599)	($187,362)	($35,786)	($124,059)	($73,904)	$0	($6,664)	($1,824)
Acct 1840-5 Secondary Underground Conduit	($743,251)	($324,156)	($61,914)	($214,634)	($127,862)	$0	($11,530)	($3,156)
Acct 1845-5 Secondary Underground Conductors	($4,481,317)	($1,954,448)	($373,298)	($1,294,105)	($770,922)	$0	($69,519)	($19,026)

Description	Total	1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered
Subtotal	***($7,865,027)***	***($3,430,193)***	***($655,164)***	***($2,271,245)***	***($1,353,022)***	***$0***	***($122,011)***	***($33,392)***
Secondary Conductor & Pools - Net Fixed Assets	$71,300,058	$31,096,267	$5,939,364	$20,589,872	$12,265,764	$0	$1,106,081	$302,710
General Plant Assigned to Secondary C&P - NFA	$8,618,653	$3,763,428	$716,563	$2,486,744	$1,480,708	$0	$134,433	$36,776
Secondary C&P Net Fixed Assets Including General Plant	$79,918,711	$34,859,696	$6,655,927	$23,076,616	$13,746,472	$0	$1,240,515	$339,486
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$65,206,653	$25,898,103	$4,651,832	$15,482,473	$13,056,454	$4,827,366	$1,013,721	$276,704
Acct 1835-4 Primary Overhead Conductors	$11,530,279	$4,579,477	$822,568	$2,737,715	$2,308,730	$853,607	$179,253	$48,929
Acct 1840-4 Primary Underground Conduit	$27,533,057	$10,935,294	$1,964,204	$6,537,367	$5,512,997	$2,038,322	$428,036	$116,836
Acct 1845-4 Primary Underground Conductors	$119,723,668	$47,550,607	$8,541,066	$28,426,831	$23,972,501	$8,863,359	$1,861,257	$508,047
Subtotal	***$223,993,657***	***$88,963,482***	***$15,979,670***	***$53,184,386***	***$44,850,682***	***$16,582,654***	***$3,482,267***	***$950,516***
Operations and Maintenance								
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$1,414,161	$577,178	$105,649	$356,219	$271,929	$75,211	$21,972	$6,002
Acct 5025 Overhead Distribution Lines & Feeders - Other	$309,967	$126,510	$23,157	$78,079	$59,604	$16,485	$4,816	$1,316
Acct 5040 Underground Distribution Lines & Feeders - Labour	$3,211,590	$1,306,829	$238,718	$803,772	$620,420	$178,320	$49,902	$13,630
Acct 5045 Underground Distribution Lines & Feeders - Other	$286,880	$116,734	$21,324	$71,798	$55,420	$15,929	$4,458	$1,218
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$965,194	$393,936	$72,108	$243,127	$185,597	$51,333	$14,996	$4,096
Acct 5145 Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$6,187,792**	**$2,521,188**	**$460,956**	**$1,552,995**	**$1,192,970**	**$337,279**	**$96,143**	**$26,261**
General Expenses								
Acct 5005 - Operation Supervision and Engineering	$2,528,872	$997,182	$193,662	$659,481	$496,115	$135,667	$36,707	$10,059
Acct 5010 - Load Dispatching	$2,489,936	$981,829	$190,680	$649,327	$488,476	$133,578	$36,141	$9,904
Acct 5085 - Miscellaneous Distribution Expense	$2,566,773	$1,012,127	$196,564	$669,365	$503,550	$137,700	$37,257	$10,210
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$7,585,581**	**$2,991,139**	**$580,905**	**$1,978,173**	**$1,488,142**	**$406,945**	**$110,105**	**$30,173**
Secondary Conductors and Poles Gross Assets	$79,165,085	$34,526,461	$6,594,529	$22,861,116	$13,618,786	$0	$1,228,092	$336,101
Acct 1815 - 1855	$440,878,570	$173,813,864	$33,761,584	$114,990,888	$86,506,895	$23,655,895	$6,396,537	$1,752,907

	1	2	4	5	6	7	9
Description	**Total**	**Residential**	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**
Grouping of Operation and Maintenance	**Total**	**Residential**	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**
1830	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1835	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830 & 1835	$ 2,689,322	$ 1,097,624	$ 200,914	$ 677,426	$ 517,131	$ 143,030	$ 41,784	$ 11,414
1840 & 1845	$ 3,498,470	$ 1,423,564	$ 260,042	$ 875,570	$ 675,840	$ 194,249	$ 54,359	$ 14,848
Total	**$ 6,187,792**	**$ 2,521,188**	**$ 460,956**	**$ 1,552,995**	**$ 1,192,970**	**$ 337,279**	**$ 96,143**	**$ 26,261**

2013 COST ALLOCATION
Enersource Hydro Mississauga
EB-2012-0033
Friday, May 18, 2012
Sheet O3.5 USL Metering Credit Worksheet - RUN 2

ALLOCATION BY RATE CLASSIFICATION

Description	GS < 50kW
Depreciation on Acct 1860 Metering	$890,837
Depreciation on General Plant Assigned to Metering	$162,331
Acct 5065 - Meter expense	$295,367
Acct 5070 & 5075 - Customer Premises	$142,785
Acct 5175 - Meter Maintenance	$528,754
Acct 5310 - Meter Reading	$2,586
Admin and General Assigned to Metering	$718,508
PILs on Metering	$60,093
Debt Return on Metering	$370,816
Equity Return on Metering	$461,003
Total	$3,633,079
Number of Customers	17,703
Metering Unit Cost ($/Customer/Month)	**$17.10**
General Plant - Gross Assets	$6,539,391
General Plant - Accumulated Depreciation	($1,473,999)
General Plant - Net Fixed Assets	$5,065,392
General Plant - Depreciation	$729,257
Total Net Fixed Assets Excluding General Plant	$41,985,446
Total Administration and General Expense	$4,066,162
Total O&M	$5,486,517
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	$11,155,337
Metering - Accumulated Depreciation	($1,809,476)
Metering - Net Fixed Assets	$9,345,861
General Plant Assigned to Metering - NFA	$1,127,544
Metering Net Fixed Assets Including General Plant	$10,473,405

2013 COST ALLOCATION

Enersource Hydro Mississauga

EB-2012-0033

Friday, May 18, 2012

Sheet O3.6 MicroFIT Charge Worksheet - RUN 2

Instructions:
More Instructions provided on the first tab in this workbook.

ALLOCATION BY RATE CLASSIFICATION

Description	Residential	Monthly Unit Cost
Customer Premises - Operations Labour (5070)	$ 1,354,596.80	$ 0.64
Customer Premises - Materials and Expenses (5075)	$ 71,921.15	$ 0.03
Meter Expenses (5065)	$ 604,740.90	$ 0.28
Maintenance of Meters (5175)	$ 1,082,580.83	$ 0.51
Meter Reading Expenses (5310)	$ 13,245.41	$ 0.01
Customer Billing (5315)	$ 2,422,213.01	$ 1.14
Amortization Expense - General Plant Assigned to Meters	$ 333,402.82	$ 0.16
Admin and General Expenses allocated to O&M expenses for meters	$ 1,300,313.64	$ 0.61
Allocated PILS (general plant assigned to meters)	$ 13,282.73	$ 0.01
Interest Expense	$ 81,964.39	$ 0.04
Income Expenses	$ 101,899.12	$ 0.05
Total Cost	$ 7,380,160.81	$ 3.48
Number of Residential Customers	176865	

2013 COST ALLOCATION
Enersource Hydro Mississauga
EB-2012-0033
Friday, May 18, 2012
Sheet O4 Summary of Allocators by Class & Accounts - RUN 2

ALLOCATION BY RATE CLASSIFICATION

				1	2	4	5	6	7	9
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered
1565	Conservation and Demand Management Expenditures and Recoveries	dp	$0	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	gp	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	dp	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	dp	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	dp	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	dp	$35,768,173	$8,017,058	$2,305,246	$11,580,522	$9,992,911	$3,772,857	$60,484	$39,096
1810	Leasehold Improvements	dp	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	$59,233,339	$12,501,881	$3,934,499	$19,620,561	$16,888,065	$6,263,427	$16,910	$7,996
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	$6,051,946	$1,156,384	$497,188	$1,737,720	$1,826,960	$809,814	$15,447	$8,433
1825	Storage Battery Equipment	dp	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	dp	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	dp	$65,206,653	$25,898,103	$4,651,832	$15,482,473	$13,056,454	$4,827,366	$1,013,721	$276,704
1830-5	Poles, Towers and Fixtures - Secondary	dp	$25,559,846	$11,147,478	$2,129,160	$7,381,115	$4,397,066	$0	$396,511	$108,516
1835	Overhead Conductors and Devices	dp	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	dp	$11,530,279	$4,579,477	$822,568	$2,737,715	$2,308,730	$853,607	$179,253	$48,929
1835-5	Overhead Conductors and Devices - Secondary	dp	$4,519,664	$1,971,172	$376,492	$1,305,179	$777,519	$0	$70,114	$19,189
1840	Underground Conduit	dp	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	dp	$27,533,057	$10,935,294	$1,964,204	$6,537,367	$5,512,997	$2,038,322	$428,036	$116,836
1840-5	Underground Conduit - Secondary	dp	$9,177,686	$4,002,686	$764,510	$2,650,312	$1,578,839	$0	$142,374	$38,965
1845	Underground Conductors and Devices	dp	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	dp	$119,723,668	$47,550,607	$8,541,066	$28,426,831	$23,972,501	$8,863,359	$1,861,257	$508,047
1845-5	Underground Conductors and Devices - Secondary	dp	$39,907,889	$17,405,125	$3,324,366	$11,524,511	$6,865,363	$0	$619,093	$169,432
1850	Line Transformers	dp	$57,276,606	$26,605,016	$4,767,291	$15,431,801	$9,155,166	$0	$1,034,821	$282,511
1855	Services	dp	$15,157,937	$10,060,640	$1,988,408	$2,155,303	$167,236	$0	$619,000	$167,350
1860	Meters	dp	$38,015,782	$22,839,664	$11,155,337	$3,381,551	$597,737	$41,492	$0	$0

				1	2	4	5	6	7	9
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered
1880	IFRS Placeholder Asset Account	dp	$0	$0	$0	$0	$0	$0	$0	$0
1905	Land	gp	$10,401,532	$4,118,463	$940,375	$2,638,435	$1,976,214	$560,596	$131,064	$36,384
1906	Land Rights	gp	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	gp	$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	gp	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	gp	$5,260,385	$2,082,838	$475,577	$1,334,340	$999,434	$283,511	$66,283	$18,401
1920	Computer Equipment - Hardware	gp	$6,065,439	$2,401,597	$548,360	$1,538,549	$1,152,389	$326,900	$76,427	$21,217
1925	Computer Software	gp	$25,743,790	$10,193,196	$2,327,427	$6,530,126	$4,891,130	$1,387,475	$324,384	$90,051
1930	Transportation Equipment	gp	$9,541,776	$3,778,045	$862,647	$2,420,351	$1,812,867	$514,259	$120,231	$33,377
1935	Stores Equipment	gp	$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	gp	$1,463,130	$579,323	$132,278	$371,135	$277,984	$78,856	$18,436	$5,118
1945	Measurement and Testing Equipment	gp	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	gp	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	gp	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	gp	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	gp	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	gp	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	gp	$13,856,478	$5,486,442	$1,252,727	$3,514,811	$2,632,629	$746,802	$174,598	$48,470
1990	Other Tangible Property	gp	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	co	($8,726,459)	($3,730,272)	($715,984)	($2,136,701)	($1,557,836)	($401,992)	($144,302)	($39,372)
2005	Property Under Capital Leases	gp	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	gp	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	($52,174,686)	($21,539,287)	($5,411,911)	($12,642,511)	($9,232,258)	($2,546,520)	($628,274)	($173,926)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	($6,446,650)	($2,552,537)	($582,824)	($1,635,246)	($1,224,816)	($347,446)	($81,231)	($22,550)
3046	Balance Transferred From Income	NI	($22,868,885)	($9,041,823)	($2,071,013)	($5,804,504)	($4,349,661)	($1,235,787)	($286,523)	($79,574)
4080	Distribution Services Revenue	CREV	$0	$0	$0	$0	$0	$0	$0	$0
4080-1	Revenue from Rates	CREV	$0	$0	$0	$0	$0	$0	$0	$0
4080-2	SSS Admin Charge	mi	($535,964)	($445,426)	($44,584)	($9,948)	($1,169)	($23)	($27,406)	($7,409)
4082	Retail Services Revenues	mi	($186,631)	($93,047)	($29,259)	($37,007)	($19,354)	($5,132)	($2,176)	($656)
4084	Service Transaction Requests (STR) Revenues	mi	($6,100)	($3,041)	($956)	($1,210)	($633)	($168)	($71)	($21)
4090	Electric Services Incidental to Energy Sales	mi	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	mi	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	mi	($532,000)	($217,131)	($39,745)	($134,008)	($102,298)	($28,294)	($8,266)	($2,258)
4215	Other Utility Operating Income	mi	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	mi	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	mi	($1,800,000)	($954,017)	($314,540)	($306,248)	($222,111)	$0	$0	($3,083)
4235	Miscellaneous Service Revenues	mi	($766,783)	($437,298)	($175,082)	($136,729)	($16,061)	($668)	($5)	($940)
4235-1	Account Set Up Charges	mi	($470,000)	($268,042)	($107,317)	($83,808)	($9,845)	($409)	($3)	($576)
4235-90	Miscellaneous Service Revenues - Residual	mi	$0	$0	$0	$0	$0	$0	$0	$0
4240	Provision for Rate Refunds	mi	$0	$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	mi	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	mi	$0	$0	$0	$0	$0	$0	$0	$0
4310	Regulatory Credits	mi	$0	$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	mi	$0	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	mi	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	$0	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	mi	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	mi	$0	$0	$0	$0	$0	$0	$0	$0

				1	2	4	5	6	7	9
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered
4345	Gains from Disposition of Future Use Utility Plant	mi	$0	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	mi	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	mi	($161,000)	($80,269)	($25,241)	($31,925)	($16,696)	($4,428)	($1,877)	($566)
4360	Loss on Disposition of Utility and Other Property	mi	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	mi	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	mi	$0	$0	$0	$0	$0	$0	$0	$0
4375	Revenues from Non-Utility Operations	mi	($22,655,000)	($11,294,951)	($3,551,713)	($4,492,249)	($2,349,348)	($623,016)	($264,127)	($79,596)
4380	Expenses of Non-Utility Operations	mi	$22,655,000	$11,294,951	$3,551,713	$4,492,249	$2,349,348	$623,016	$264,127	$79,596
4390	Miscellaneous Non-Operating Income	mi	($321,000)	($160,039)	($50,324)	($63,651)	($33,288)	($8,828)	($3,742)	($1,128)
4395	Rate-Payer Benefit Including Interest	mi	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	mi	($50,207)	($25,031)	($7,871)	($9,956)	($5,207)	($1,381)	($585)	($176)
4415	Equity in Earnings of Subsidiary Companies	mi	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	cop	$382,755,711	$73,135,601	$31,444,681	$109,902,244	$115,546,221	$51,216,710	$976,937	$533,318
4708	Charges-WMS	cop	$265,744,435	$50,777,502	$21,831,808	$76,304,308	$80,222,879	$35,559,380	$678,280	$370,279
4710	Cost of Power Adjustments	cop	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	cop	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	cop	$46,101,252	$8,808,863	$3,787,374	$13,237,245	$13,917,037	$6,168,829	$117,668	$64,236
4715	System Control and Load Dispatching	cop	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	cop	$38,678,600	$7,390,569	$3,177,578	$11,105,948	$11,676,288	$5,175,600	$98,722	$53,893
4730	Rural Rate Assistance Expense	cop	$0	$0	$0	$0	$0	$0	$0	$0
4750	Charges-LV	cop	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	di	$2,528,872	$997,182	$193,662	$659,481	$496,115	$135,667	$36,707	$10,059
5010	Load Dispatching	di	$2,489,936	$981,829	$190,680	$649,327	$488,476	$133,578	$36,141	$9,904
5012	Station Buildings and Fixtures Expense	di	$0	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	di	$0	$0	$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	$0	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	di	$1,544,169	$325,915	$102,569	$511,493	$440,259	$163,283	$441	$208
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	$166,820	$35,209	$11,081	$55,258	$47,562	$17,640	$48	$23
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	$1,414,161	$577,178	$105,649	$356,219	$271,929	$75,211	$21,972	$6,002
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	$309,967	$126,510	$23,157	$78,079	$59,604	$16,485	$4,816	$1,316
5030	Overhead Subtransmission Feeders - Operation	di	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	di	$0	$0	$0	$0	$0	$0	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	di	$3,211,590	$1,306,829	$238,718	$803,772	$620,420	$178,320	$49,902	$13,630
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	$286,880	$116,734	$21,324	$71,798	$55,420	$15,929	$4,458	$1,218
5050	Underground Subtransmission Feeders - Operation	di	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	di	$0	$0	$0	$0	$0	$0	$0	$0
5065	Meter Expense	cu	$1,006,569	$604,741	$295,367	$89,536	$15,827	$1,099	$0	$0
5070	Customer Premises - Operation Labour	cu	$1,629,935	$1,354,597	$135,586	$30,253	$3,554	$69	$83,344	$22,533
5075	Customer Premises - Materials and Expenses	cu	$86,540	$71,921	$7,199	$1,606	$189	$4	$4,425	$1,196
5085	Miscellaneous Distribution Expense	di	$2,566,773	$1,012,127	$196,564	$669,365	$503,550	$137,700	$37,257	$10,210
5090	Underground Distribution Lines and Feeders - Rental Paid	di	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	di	$165,000	$82,604	$26,087	$32,534	$16,825	$4,450	$1,921	$580
5105	Maintenance Supervision and Engineering	di	$0	$0	$0	$0	$0	$0	$0	$0

				1	2	4	5	6	7	9
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	di	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	di	$0	$0	$0	$0	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	di	$0	$0	$0	$0	$0	$0	$0	$0
5125	Maintenance of Overhead Conductors and Devices	di	$0	$0	$0	$0	$0	$0	$0	$0
5130	Maintenance of Overhead Services	di	$2,679,514	$1,778,449	$351,497	$380,999	$29,563	$0	$109,422	$29,583
5135	Overhead Distribution Lines and Feeders - Right of Way	di	$965,194	$393,936	$72,108	$243,127	$185,597	$51,333	$14,996	$4,096
5145	Maintenance of Underground Conduit	di	$0	$0	$0	$0	$0	$0	$0	$0
5150	Maintenance of Underground Conductors and Devices	di	$0	$0	$0	$0	$0	$0	$0	$0
5155	Maintenance of Underground Services	di	$0	$0	$0	$0	$0	$0	$0	$0
5160	Maintenance of Line Transformers	di	$0	$0	$0	$0	$0	$0	$0	$0
5175	Maintenance of Meters	cu	$1,801,916	$1,082,581	$528,754	$160,283	$28,332	$1,967	$0	$0
5305	Supervision	cu	$3,842,550	$2,191,415	$877,384	$685,185	$80,488	$3,345	$25	$4,708
5310	Meter Reading Expense	cu	$24,000	$13,245	$2,586	$5,644	$2,276	$249	$0	$0
5315	Customer Billing	cu	$4,247,244	$2,422,213	$969,789	$757,348	$88,964	$3,698	$27	$5,204
5320	Collecting	cu	$0	$0	$0	$0	$0	$0	$0	$0
5325	Collecting- Cash Over and Short	cu	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	cu	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	cu	$3,550,000	$1,780,967	$1,082,902	$571,383	$113,117	$0	$0	$1,630
5340	Miscellaneous Customer Accounts Expenses	cu	$350,111	$199,669	$79,942	$62,430	$7,334	$305	$2	$429
5405	Supervision	ad	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	ad	$0	$0	$0	$0	$0	$0	$0	$0
5415	Energy Conservation	ad	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	ad	$0	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	ad	$0	$0	$0	$0	$0	$0	$0	$0
5505	Supervision	ad	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	ad	$0	$0	$0	$0	$0	$0	$0	$0
5515	Advertising Expense	ad	$0	$0	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	ad	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	ad	$514,155	$257,402	$81,288	$101,380	$52,427	$13,866	$5,985	$1,807
5610	Management Salaries and Expenses	ad	$5,530,836	$2,768,905	$874,427	$1,090,554	$563,969	$149,158	$64,386	$19,436
5615	General Administrative Salaries and Expenses	ad	$11,365,039	$5,689,685	$1,796,817	$2,240,926	$1,158,873	$306,498	$132,303	$39,938
5620	Office Supplies and Expenses	ad	$0	$0	$0	$0	$0	$0	$0	$0
5625	Administrative Expense Transferred Credit	ad	($4,337,299)	($2,171,384)	($685,729)	($855,216)	($442,267)	($116,970)	($50,491)	($15,242)
5630	Outside Services Employed	ad	$0	$0	$0	$0	$0	$0	$0	$0
5635	Property Insurance	ad	$0	$0	$0	$0	$0	$0	$0	$0
5640	Injuries and Damages	ad	$1,086,443	$543,906	$171,767	$214,222	$110,783	$29,300	$12,648	$3,818
5645	Employee Pensions and Benefits	ad	$0	$0	$0	$0	$0	$0	$0	$0
5650	Franchise Requirements	ad	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	ad	$1,091,500	$546,438	$172,567	$215,219	$111,298	$29,436	$12,706	$3,836
5660	General Advertising Expenses	ad	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	ad	$313,020	$156,707	$49,489	$61,720	$31,918	$8,442	$3,644	$1,100
5670	Rent	ad	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	ad	$9,219,951	$4,615,788	$1,457,678	$1,817,963	$940,142	$248,648	$107,331	$32,400
5680	Electrical Safety Authority Fees	ad	$97,850	$48,987	$15,470	$19,294	$9,978	$2,639	$1,139	$344
5681	IFRS Placeholder Expense Account	ad	$0	$0	$0	$0	$0	$0	$0	$0

				1	2	4	5	6	7	9
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered
5682	IFRS Placeholder Expense Account	ad	$0	$0	$0	$0	$0	$0	$0	$0
5683	IFRS Placeholder Expense Account	ad	$0	$0	$0	$0	$0	$0	$0	$0
5684	IFRS Placeholder Expense Account	ad	$0	$0	$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	cop	$0	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	$25,575,554	$10,610,010	$2,675,277	$6,171,977	$4,492,126	$1,231,830	$308,740	$85,595
5710	Amortization of Limited Term Electric Plant	dep	$0	$0	$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	dep	$3,197,218	$1,265,931	$289,052	$811,001	$607,448	$172,316	$40,286	$11,184
5720	Amortization of Electric Plant Acquisition Adjustments	dep	$0	$0	$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	$0	$0	$0	$0	$0	$0	$0	$0
5735	Amortization of Deferred Development Costs	dep	$0	$0	$0	$0	$0	$0	$0	$0
5740	Amortization of Deferred Charges	dep	$0	$0	$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	INT	$18,395,000	$7,272,954	$1,665,857	$4,668,957	$3,498,729	$994,028	$230,470	$64,006
6105	Taxes Other Than Income Taxes	ad	$1,200,000	$474,452	$108,672	$304,580	$228,240	$64,846	$15,035	$4,175
6110	Income Taxes	Input	$2,981,000	$1,178,618	$269,960	$756,627	$566,986	$161,087	$37,349	$10,373
6205	Donations	ad	$150,000	$75,095	$23,715	$29,577	$15,295	$4,045	$1,746	$527
6210	Life Insurance	ad	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	ad	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	ad	$0	$0	$0	$0	$0	$0	$0	$0
			$1,336,476,697	$384,665,112	$118,905,259	$360,340,902	$330,912,729	$129,147,587	$9,384,771	$3,120,337
				$1,336,476,697						

Grouping by Allocator	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered
1808	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ 1,710,989	$ 361,124	$ 113,650	$ 566,751	$ 487,821	$ 180,923	$ 488	$ 231
1830	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1835	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1850	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1855	$ 2,679,514	$ 1,778,449	$ 351,497	$ 380,999	$ 29,563	$ -	$ 109,422	$ 29,583
1860	$ 1,801,916	$ 1,082,581	$ 528,754	$ 160,283	$ 28,332	$ 1,967	$ -	$ -
1815-1855	$ 7,585,581	$ 2,991,139	$ 580,905	$ 1,978,173	$ 1,488,142	$ 406,945	$ 110,105	$ 30,173
1830 & 1835	$ 2,689,322	$ 1,097,624	$ 200,914	$ 677,426	$ 517,131	$ 143,030	$ 41,784	$ 11,414
1840 & 1845	$ 3,498,470	$ 1,423,564	$ 260,042	$ 875,570	$ 675,840	$ 194,249	$ 54,359	$ 14,848
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 3,550,000	$ 1,780,967	$ 1,082,902	$ 571,383	$ 113,117	$ -	$ -	$ 1,630
Break Out	-$ 38,575,023	-$ 15,946,154	-$ 3,746,390	-$ 9,431,481	-$ 6,915,337	-$ 1,891,812	-$ 504,780	-$ 139,069
CCA	$ 1,716,475	$ 1,426,518	$ 142,785	$ 31,859	$ 3,742	$ 73	$ 87,769	$ 23,729
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

				1	2	4	5	6	7	9
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered
		CEN	$ 90,831,798	$ 17,355,817	$ 7,462,141	$ 26,080,913	$ 27,420,286	$ 12,154,243	$ 231,837	$ 126,562
		CEN EWMP	$ 648,500,146	$ 123,913,103	$ 53,276,489	$ 186,206,552	$ 195,769,100	$ 86,776,089	$ 1,655,217	$ 903,597
		CREV	-$ 535,964	-$ 445,426	-$ 44,584	-$ 9,948	-$ 1,169	-$ 23	-$ 27,406	-$ 7,409
		CWCS	$ 15,157,937	$ 10,060,640	$ 1,988,408	$ 2,155,303	$ 167,236	$ -	$ 619,000	$ 167,350
		CWMC	$ 39,022,351	$ 23,444,405	$ 11,450,704	$ 3,471,086	$ 613,564	$ 42,591	$ -	$ -
		CWMR	$ 24,000	$ 13,245	$ 2,586	$ 5,644	$ 2,276	$ 249	$ -	$ -
		CWNB	$ 7,480,391	$ 4,279,911	$ 1,721,817	$ 1,330,018	$ 140,738	$ 1,380	-$ 2,197	$ 8,725
		DCP	$ 35,768,173	$ 8,017,058	$ 2,305,246	$ 11,580,522	$ 9,992,911	$ 3,772,857	$ 60,484	$ 39,096
		LPHA	-$ 1,800,000	-$ 954,017	-$ 314,540	-$ 306,248	-$ 222,111	$ -	$ -	-$ 3,083
		LTNCP	$ 57,276,606	$ 26,605,016	$ 4,767,291	$ 15,431,801	$ 9,155,166	$ -	$ 1,034,821	$ 282,511
		NFA	-$ 1,357,092	-$ 598,270	-$ 149,705	-$ 313,878	-$ 213,196	-$ 58,757	-$ 18,140	-$ 5,147
		NFA ECC	$ 72,332,531	$ 28,639,905	$ 6,539,391	$ 18,347,747	$ 13,742,648	$ 3,898,400	$ 911,423	$ 253,018
		O&M	$ 25,196,495	$ 12,614,133	$ 3,983,576	$ 4,968,172	$ 2,569,241	$ 679,512	$ 293,318	$ 88,543
		PNCP	$ 283,226,996	$ 101,465,363	$ 19,914,169	$ 72,804,947	$ 61,738,747	$ 22,846,082	$ 3,499,177	$ 958,512
		SNCP	$ 79,165,085	$ 34,526,461	$ 6,594,529	$ 22,861,116	$ 13,618,786	$ -	$ 1,228,092	$ 336,101
		TCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Total	**$ 1,336,946,697**	**$ 384,933,154**	**$ 119,012,576**	**$ 360,424,710**	**$ 330,922,574**	**$ 129,147,996**	**$ 9,384,774**	**$ 3,120,913**

2013 COST ALLOCATION

Enersource Hydro Mississauga

EB-2012-0033

Friday, May 18, 2012

Sheet O5 Details of Allocators by Class and Account Worksheet - RUN 2

Uniform System of Accounts - Detail Accounts

					Categorization			Allocation - Demand Related								Allocation - Customer Related					
								1	2	4	5	6	7	9		1	2	4	5	6	7
USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Total - Demand	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light
1565	Conservation and Demand Management Expenditures and Recoveries	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$35,768,173	($35,768,173)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	$0	$35,768,173	$35,768,173	$35,768,173	$0	$35,768,173	$8,017,058	$2,305,246	$11,580,522	$9,992,911	$3,772,857	$60,484	$39,096	$35,768,173	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$65,285,285	($65,285,285)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$59,233,339	$59,233,339	$59,233,339	$0	$59,233,339	$12,501,881	$3,934,499	$19,620,561	$16,888,065	$6,263,427	$16,910	$7,996	$59,233,339	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$6,051,946	$6,051,946	$0	$6,051,946	$6,051,946	$0	$0	$0	$0	$0	$0	$0	$0	$1,156,384	$497,188	$1,737,720	$1,826,960	$809,814	$15,447
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$90,766,499	($90,766,499)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$0	$65,206,653	$65,206,653	$45,644,657	$19,561,996	$65,206,653	$9,633,833	$3,031,888	$15,119,420	$13,013,785	$4,826,538	$13,031	$6,162	$45,644,657	$16,264,270	$1,619,944	$363,053	$42,669	$828	$1,000,690
1830-5	Poles, Towers and Fixtures - Secondary	$0	$25,559,846	$25,559,846	$17,891,892	$7,667,954	$25,559,846	$4,757,876	$1,497,732	$7,244,230	$4,386,444	$0	$3,379	$2,231	$17,891,892	$6,389,602	$631,428	$136,885	$10,621	$0	$393,132
1835	Overhead Conductors and Devices	$16,049,944	($16,049,944)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$11,530,279	$11,530,279	$8,071,196	$3,459,084	$11,530,279	$1,703,519	$536,119	$2,673,518	$2,301,185	$853,461	$2,304	$1,090	$8,071,196	$2,875,958	$286,449	$64,197	$7,545	$146	$176,949
1835-5	Overhead Conductors and Devices - Secondary	$0	$4,519,664	$4,519,664	$3,163,765	$1,355,899	$4,519,664	$841,320	$264,839	$1,280,974	$775,641	$0	$597	$394	$3,163,765	$1,129,852	$111,653	$24,205	$1,878	$0	$69,516
1840	Underground Conduit	$36,710,743	($36,710,743)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$0	$27,533,057	$27,533,057	$19,273,140	$8,259,917	$27,533,057	$4,067,819	$1,280,194	$6,384,070	$5,494,980	$2,037,972	$5,502	$2,602	$19,273,140	$6,867,475	$684,010	$153,297	$18,017	$349	$422,534
1840-5	Underground Conduit - Secondary	$0	$9,177,686	$9,177,686	$6,424,380	$2,753,306	$9,177,686	$1,708,394	$537,786	$2,601,161	$1,575,025	$0	$1,213	$801	$6,424,380	$2,294,292	$226,725	$49,151	$3,814	$0	$141,161
1845	Underground Conductors and Devices	$159,631,558	($159,631,558)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$119,723,668	$119,723,668	$83,806,568	$35,917,100	$119,723,668	$17,688,346	$5,566,744	$27,760,242	$23,894,158	$8,861,840	$23,925	$11,313	$83,806,568	$29,862,261	$2,974,323	$666,589	$78,343	$1,520	$1,837,332
1845-5	Underground Conductors and Devices - Secondary	$0	$39,907,889	$39,907,889	$27,935,523	$11,972,367	$39,907,889	$7,428,714	$2,338,486	$11,310,785	$6,848,779	$0	$5,276	$3,483	$27,935,523	$9,976,411	$985,880	$213,726	$16,584	$0	$613,817
1850	Line Transformers	$57,276,606	$0	$57,276,606	$37,229,794	$20,046,812	$57,276,606	$9,900,280	$3,116,510	$15,073,933	$9,127,398	$0	$7,031	$4,642	$37,229,794	$16,704,736	$1,650,781	$357,868	$27,768	$0	$1,027,790
1855	Services	$15,157,937	$0	$15,157,937	$0	$15,157,937	$15,157,937	$0	$0	$0	$0	$0	$0	$0	$0	$10,060,640	$1,988,408	$2,155,303	$167,236	$0	$619,000
1860	Meters	$38,015,782	$0	$38,015,782	$0	$38,015,782	$38,015,782	$0	$0	$0	$0	$0	$0	$0	$0	$22,839,664	$11,155,337	$3,381,551	$597,737	$41,492	$0
1880	IFRS Placeholder Asset Account	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1905	Land	$10,401,532	$0	$10,401,532	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$5,260,385	$0	$5,260,385	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$6,065,439	$0	$6,065,439	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$25,743,790	$0	$25,743,790	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	$9,541,776	$0	$9,541,776	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$1,463,130	$0	$1,463,130	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

					Categorization			1	2	4	5	6	7	9		1	2	4	5	6	7
USoA Account #	Accounts	Reclassified Balance	Financial Statement Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Total - Demand	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light
1945	Measurement and Testing Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$13,856,478	$0	$13,856,478	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	($8,726,459)		($8,726,459)			$0	($1,304,185)	($410,482)	($2,023,274)	($1,546,299)	($401,734)	($1,441)	($748)	($5,688,163)	($2,426,088)	($305,502)	($113,427)	($11,537)	($258)	($142,860)
2005	Property Under Capital Leases	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($52,174,686)		($52,174,686)			$0	($5,932,828)	($1,854,364)	($9,157,201)	($7,100,166)	($1,948,097)	($9,676)	($5,466)	($26,007,798)	($11,703,474)	($2,666,373)	($984,917)	($259,274)	($67,157)	($494,391)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	($6,446,650)		($6,446,650)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	($22,868,885)		($22,868,885)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4080	Distribution Services Revenue	($112,705,977)		($112,705,977)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4080-1	Revenue from Rates	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4080-2	SSS Admin Charge	($535,964)		($535,964)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	($186,631)		($186,631)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues	($6,100)		($6,100)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sales	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	($532,000)		($532,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4215	Other Utility Operating Income	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($1,800,000)		($1,800,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235	Miscellaneous Service Revenues	($766,783)		($766,783)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235-1	Account Set Up Charges	($470,000)		($470,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235-90	Miscellaneous Service Revenues - Residual	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4240	Provision for Rate Refunds	$0		$0	$0	$0	$0	$0	$0	$0					$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	$0		$0	$0	$0	$0	$0	$0	$0					$0	$0	$0	$0	$0	$0	$0
4310	Regulatory Credits	$0		$0	$0	$0	$0	$0	$0	$0					$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	($161,000)		($161,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4375	Revenues from Non-Utility Operations	($22,655,000)		($22,655,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4380	Expenses of Non-Utility Operations	$22,655,000		$22,655,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	($321,000)		($321,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4395	Rate-Payer Benefit Including Interest	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	($50,207)		($50,207)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4415	Equity in Earnings of Subsidiary Companies	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$382,755,711		$382,755,711	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4708	Charges-WMS	$265,744,435		$265,744,435	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4710	Cost of Power Adjustments	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$46,101,252		$46,101,252	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4715	System Control and Load Dispatching	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$38,678,600		$38,678,600	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4730	Rural Rate Assistance Expense	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4750	Charges-LV	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

				Categorization				1	2	4	5	6	7	9		1	2	4	5	6	7
USoA Account #	Accounts	Reclassified Balance	Financial Statement Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Total - Demand	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light
5005	Operation Supervision and Engineering	$2,528,872		$2,528,872	$1,770,210	$758,662	$2,528,872	$402,772	$126,768	$625,497	$483,482	$131,003	$454	$233	$1,770,210	$594,410	$66,893	$33,984	$12,633	$4,663	$36,253
5010	Load Dispatching	$2,489,936		$2,489,936	$1,742,955	$746,981	$2,489,936	$396,571	$124,817	$615,867	$476,038	$128,986	$447	$230	$1,742,955	$585,258	$65,863	$33,460	$12,439	$4,592	$35,694
5012	Station Buildings and Fixtures Expense	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	$1,544,169		$1,544,169	$1,544,169	$0	$1,544,169	$325,915	$102,569	$511,493	$440,259	$163,283	$441	$208	$1,544,169	$0	$0	$0	$0	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$166,820		$166,820	$166,820	$0	$166,820	$35,209	$11,081	$55,258	$47,562	$17,640	$48	$23	$166,820	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$1,414,161		$1,414,161	$989,913	$424,248	$1,414,161	$224,226	$70,572	$348,430	$271,099	$75,198	$256	$131	$989,913	$352,952	$35,077	$7,789	$830	$13	$21,716
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$309,967		$309,967	$216,977	$92,990	$309,967	$49,148	$15,469	$76,372	$59,422	$16,483	$56	$29	$216,977	$77,363	$7,688	$1,707	$182	$3	$4,760
5030	Overhead Subtransmission Feeders - Operation	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$3,211,590		$3,211,590	$2,248,113	$963,477	$3,211,590	$505,324	$159,043	$786,061	$618,510	$178,289	$587	$298	$2,248,113	$801,505	$79,674	$17,711	$1,910	$31	$49,314
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$286,880		$286,880	$200,816	$86,064	$286,880	$45,139	$14,207	$70,216	$55,249	$15,926	$52	$27	$200,816	$71,596	$7,117	$1,582	$171	$3	$4,405
5050	Underground Subtransmission Feeders - Operation	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5065	Meter Expense	$1,006,569		$1,006,569	$0	$1,006,569	$1,006,569	$0	$0	$0	$0	$0	$0	$0	$0	$604,741	$295,367	$89,536	$15,827	$1,099	$0
5070	Customer Premises - Operation Labour	$1,629,935		$1,629,935	$0	$1,629,935	$1,629,935	$0	$0	$0	$0	$0	$0	$0	$0	$1,354,597	$135,586	$30,253	$3,554	$69	$83,344
5075	Customer Premises - Materials and Expenses	$86,540		$86,540	$0	$86,540	$86,540	$0	$0	$0	$0	$0	$0	$0	$0	$71,921	$7,199	$1,606	$189	$4	$4,425
5085	Miscellaneous Distribution Expense	$2,566,773		$2,566,773	$1,796,741	$770,032	$2,566,773	$408,809	$128,668	$634,872	$490,728	$132,967	$461	$237	$1,796,741	$603,319	$67,896	$34,493	$12,822	$4,733	$36,796
5090	Underground Distribution Lines and Feeders - Rental Paid	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	$165,000		$165,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5125	Maintenance of Overhead Conductors and Devices	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5130	Maintenance of Overhead Services	$2,679,514		$2,679,514	$0	$2,679,514	$2,679,514	$0	$0	$0	$0	$0	$0	$0	$0	$1,778,449	$351,497	$380,999	$29,563	$0	$109,422
5135	Overhead Distribution Lines and Feeders - Right of Way	$965,194		$965,194	$675,636	$289,558	$965,194	$153,039	$48,167	$237,811	$185,031	$51,325	$174	$89	$675,636	$240,897	$23,941	$5,316	$567	$9	$14,822
5145	Maintenance of Underground Conduit	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5150	Maintenance of Underground Conductors and Devices	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5155	Maintenance of Underground Services	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5160	Maintenance of Line Transformers	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5175	Maintenance of Meters	$1,801,916		$1,801,916	$0	$1,801,916	$1,801,916	$0	$0	$0	$0	$0	$0	$0	$0	$1,082,581	$528,754	$160,283	$28,332	$1,967	$0
5305	Supervision	$3,842,550		$3,842,550	$0	$3,842,550	$3,842,550	$0	$0	$0	$0	$0	$0	$0	$0	$2,191,415	$877,384	$685,185	$80,488	$3,345	$25
5310	Meter Reading Expense	$24,000		$24,000	$0	$24,000	$24,000	$0	$0	$0	$0	$0	$0	$0	$0	$13,245	$2,586	$5,644	$2,276	$249	$0
5315	Customer Billing	$4,247,244		$4,247,244	$0	$4,247,244	$4,247,244	$0	$0	$0	$0	$0	$0	$0	$0	$2,422,213	$969,789	$757,348	$88,964	$3,698	$27
5320	Collecting	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5325	Collecting- Cash Over and Short	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$3,550,000		$3,550,000	$0	$3,550,000	$3,550,000	$0	$0	$0	$0	$0	$0	$0	$0	$1,780,967	$1,082,902	$571,383	$113,117	$0	$0
5340	Miscellaneous Customer Accounts Expenses	$350,111		$350,111	$0	$350,111	$350,111	$0	$0	$0	$0	$0	$0	$0	$0	$199,669	$79,942	$62,430	$7,334	$305	$2
5405	Supervision	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5415	Energy Conservation	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5505	Supervision	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5515	Advertising Expense	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$514,155		$514,155			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5610	Management Salaries and Expenses	$5,530,836		$5,530,836			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

					Categorization			1	2	4	5	6	7	9		1	2	4	5	6	7
USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Total - Demand	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light
5615	General Administrative Salaries and Expenses	$11,365,039		$11,365,039			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5620	Office Supplies and Expenses	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5625	Administrative Expense Transferred Credit	($4,337,299)		($4,337,299)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5635	Property Insurance	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5640	Injuries and Damages	$1,086,443		$1,086,443			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5645	Employee Pensions and Benefits	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5650	Franchise Requirements	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$1,091,500		$1,091,500			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5660	General Advertising Expenses	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	$313,020		$313,020			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5670	Rent	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$9,219,951		$9,219,951			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5680	Electrical Safety Authority Fees	$97,850		$97,850			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5681	IFRS Placeholder Expense Account	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5682	IFRS Placeholder Expense Account	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5683	IFRS Placeholder Expense Account	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5684	IFRS Placeholder Expense Account	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$25,575,554	$0	$25,575,554			$0	$2,892,821	$902,472	$4,456,544	$3,449,858	$941,447	$5,099	$2,930	$12,651,171	$5,789,267	$1,332,600	$480,337	$117,168	$27,958	$242,288
5710	Amortization of Limited Term Electric Plant	$0	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	$3,197,218	$0	$3,197,218			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0		$0																	
5735	Amortization of Deferred Development Costs	$0		$0																	
5740	Amortization of Deferred Charges	$0		$0																	
6005	Interest on Long Term Debt	$18,395,000		$18,395,000				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6105	Taxes Other Than Income Taxes	$1,200,000		$1,200,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6110	Income Taxes	$2,981,000		$2,981,000			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6205	Donations	$150,000		$150,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6210	Life Insurance	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		$1,223,770,720	$0	$1,223,770,720	$355,794,775	$193,570,491	$549,365,266	$76,451,000	$23,849,029	$117,887,362	$92,229,145	$26,118,811	$136,611	$78,028	$336,749,985	$132,908,351	$25,858,007	$11,566,246	$3,056,725	$839,473	$6,323,411
							OS Summary	O4 Summary													
					$19,044,790	$11,292,608	$1,336,476,697	$1,336,476,697													
							($112,705,977)														
				$0			$1,223,770,720														

Grouping by Allocator	Adjusted TB	Demand	Customer	Total	Residential	GS < 50kW	GS>50-Regular	GS 50 - 499kW	Large User > 5MW	Street Light	Sentinel	Unmetered	Back-up/Standby Power	GS < 50kW	GS>50-Regular	GS 50 - 499kW	Large User > 5MW	Street Light	Sentinel	Unmetered
1808	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ 1,710,989.00	$ 1,710,989.00	$ -	$ 1,710,989.00	$ 361,124.02	$ 113,650.25	$ -	$ 566,751.16	$ 180,922.69	$ 488.46	$ -	$ 230.97	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1835	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1850	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1855	$ 2,679,514.00	$ -	$ 2,679,514.00	$ 2,679,514.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 351,496.79	$ -	$ 380,999.36	$ -	$ 109,422.45	$ -	$ 29,583.01
1860	$ 1,801,916.00	$ -	$ 1,801,916.00	$ 1,801,916.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 528,753.57	$ -	$ 160,282.66	$ 1,966.70	$ -	$ -	$ -
1815-1855	$ 7,585,581.00	$ 5,309,906.70	$ 2,275,674.30	$ 7,585,581.00	$ 1,208,151.53	$ 380,253.30	$ -	$ 1,876,235.70	$ 392,956.22	$ 1,361.88	$ -	$ 700.35	$ -	$ 200,651.95	$ -	$ 101,937.12	$ 13,988.51	$ 108,742.84	$ -	$ 29,472.54
1830 & 1835	$ 2,689,322.00	$ 1,882,525.40	$ 806,796.60	$ 2,689,322.00	$ 426,412.16	$ 134,208.18	$ -	$ 662,612.95	$ 143,005.58	$ 486.20	$ -	$ 248.66	$ -	$ 66,705.93	$ -	$ 14,812.67	$ 24.52	$ 41,297.58	$ -	$ 11,165.04
1840 & 1845	$ 3,498,470.00	$ 2,448,929.00	$ 1,049,541.00	$ 3,498,470.00	$ 550,463.09	$ 173,250.26	$ -	$ 856,276.92	$ 194,215.23	$ 639.96	$ -	$ 324.27	$ -	$ 86,791.43	$ -	$ 19,292.89	$ 33.30	$ 53,719.15	$ -	$ 14,523.29
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 3,550,000.00	$ -	$ 3,550,000.00	$ 3,550,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,082,902.45	$ -	$ 571,382.75	$ -	$ -	$ -	$ 1,630.19
Break Out	$ (38,575,022.70)	$ -	$ -	$ -	$ (4,344,190.85)	$ (1,362,374.42)	$ -	$ (6,723,930.99)	$ (1,408,384.17)	$ (6,018.21)	$ -	$ (3,285.05)	$ -	$ (1,639,274.06)	$ -	$ (618,007.62)	$ (39,456.80)	$ (394,963.47)	$ -	$ (106,969.19)
CCA	$ 1,716,475.00	$ -	$ 1,716,475.00	$ 1,716,475.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 142,784.88	$ -	$ 31,859.02	$ 72.59	$ 87,769.20	$ -	$ 23,728.92
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ 90,831,797.92	$ -	$ 6,051,945.92	$ 6,051,945.92	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 497,187.91	$ -	$ 1,737,720.47	$ 809,813.54	$ 15,446.85	$ -	$ 8,432.56
CEN EWMP	$648,500,146.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CREV	##############	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ 15,157,937.12	$ -	$ 15,157,937.12	$ 15,157,937.12	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,988,407.71	$ -	$ 2,155,302.90	$ -	$ 618,999.82	$ -	$ 167,350.25
CWMC	$ 39,022,350.93	$ -	$ 39,022,350.93	$ 39,022,350.93	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,450,704.41	$ -	$ 3,471,086.50	$ 42,590.98	$ -	$ -	$ -
CWMR	$ 24,000.00	$ -	$ 24,000.00	$ 24,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,585.69	$ -	$ 5,644.17	$ 249.04	$ -	$ -	$ -
CWNB	$ 7,480,391.00	$ -	$ 8,439,905.00	$ 8,439,905.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,927,115.04	$ -	$ 1,504,963.31	$ 7,347.92	$ 54.43	$ -	$ 10,341.52
DCP	$ 35,768,172.58	$ 35,768,172.58	$ -	$ 35,768,172.58	$ 8,017,057.59	$ 2,305,245.70	$ -	$ 11,580,521.89	$ 3,772,856.64	$ 60,483.93	$ -	$ 39,096.30	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ (1,800,000.00)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LTNCP	$ 57,276,605.79	$ 37,229,793.76	$ 20,046,812.03	$ 57,276,605.79	$ 9,900,279.96	$ 3,116,510.33	$ -	$ 15,073,933.34	$ -	$ 7,030.88	$ -	$ 4,641.52	$ -	$ 1,650,780.96	$ -	$ 357,867.55	$ -	$ 1,027,790.34	$ -	$ 277,869.18

					Categorization			1	2	4	5	6	7	9		1	2	4	5	6	7
USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Total - Demand	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light
	NFA	$ (1,357,092.00)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	NFA ECC	$ 72,332,530.81	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	O&M	$ 25,196,495.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	PNCP	$283,226,996.32	$ 216,028,899.16	$ 67,198,097.17	$283,226,996.32	$ 45,595,398.18	$ 14,349,442.34	$ -	$ 71,557,811.49	$ 22,843,238.80	$ 61,672.42	$ -	$ 29,162.29	$ -	$ 5,564,726.20	$ -	$ 1,247,135.50	$ 2,843.01	$ 3,437,504.80	$ -	$ 929,349.71
	SNCP	$ 79,165,085.18	$ 55,415,559.63	$ 23,749,525.55	$ 79,165,085.18	$ 14,736,303.88	$ 4,638,842.89	$ -	$ 22,437,149.59	$ -	$ 10,465.27	$ -	$ 6,908.78	$ -	$ 1,955,685.75	$ -	$ 423,966.89	$ -	$ 1,217,626.67	$ -	$ 329,192.56
	TCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total	**$ 1,224,776,684**	**$ 355,794,775**	**$ 193,570,491**	**$ 549,365,266**	**$ 76,451,000**	**$ 23,849,029**	**$ -**	**$ 117,887,362**	**$ 26,118,811**	**$ 136,611**	**$ -**	**$ 78,028**	**$ -**	**$ 25,858,007**	**$ -**	**$ 11,566,246**	**$ 839,473**	**$ 6,323,411**	**$ -**	**$ 1,725,670**

2013 COST ALLOCATION
Enersource Hydro Missis

EB-2012-0033
Friday, May 18, 2012
Sheet O5 Details of Allo

Uniform System of Accounts - Detail Accounts

				Allocation of Miscellaneous Revenue								Allocation of General Plant and Administration						
		9		1	2	4	5	6	7	9		1	2	4	5	6	7	9
USoA Account #	Accounts	Unmetered	Total - Customer	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Total - Mis	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered
1565	Conservation and Demand Management Expenditures and Recoveries	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$8,433	$6,051,946	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$270,542	$19,561,996	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-5	Poles, Towers and Fixtures - Secondary	$106,286	$7,667,954	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$47,839	$3,459,084	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-5	Overhead Conductors and Devices - Secondary	$18,794	$1,355,899	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$114,235	$8,259,917	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-5	Underground Conduit - Secondary	$38,164	$2,753,306	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$496,734	$35,917,100	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	Underground Conductors and Devices - Secondary	$165,949	$11,972,367	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$277,869	$20,046,812	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1855	Services	$167,350	$15,157,937	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$0	$38,015,782	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1880	IFRS Placeholder Asset Account	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,118,463	$940,375	$2,638,435	$1,976,214	$560,596	$131,064	$36,384
1906	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,082,838	$475,577	$1,334,340	$999,434	$283,511	$66,283	$18,401
1920	Computer Equipment - Hardware	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,401,597	$548,360	$1,538,549	$1,152,389	$326,900	$76,427	$21,217
1925	Computer Software	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$10,193,196	$2,327,427	$6,530,126	$4,891,130	$1,387,475	$324,384	$90,051
1930	Transportation Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,778,045	$862,647	$2,420,351	$1,812,867	$514,259	$120,231	$33,377
1935	Stores Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$579,323	$132,278	$371,135	$277,984	$78,856	$18,436	$5,118

		9		1	2	4	5	6	7	9		1	2	4	5	6	7	9
USoA Account #	Accounts	Unmetered	Total - Customer	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Total - Mis	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered
1945	Measurement and Testing Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,486,442	$1,252,727	$3,514,811	$2,632,629	$746,802	$174,598	$48,470
1990	Other Tangible Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	($38,623)	($3,038,296)									$0	$0	$0	$0	$0	$0	$0
2005	Property Under Capital Leases	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($133,979)	($16,309,564)									($3,902,985)	($891,174)	($2,500,392)	($1,872,819)	($531,266)	($124,207)	($34,481)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	$0									($2,552,537)	($582,824)	($1,635,246)	($1,224,816)	($347,446)	($81,231)	($22,550)
3046	Balance Transferred From Income	$0	$0	($9,041,823)	($2,071,013)	($5,804,504)	($4,349,661)	($1,235,787)	($286,523)	($79,574)	($22,868,885)	$0	$0	$0	$0	$0	$0	$0
4080	Distribution Services Revenue	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4080-1	Revenue from Rates	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4080-2	SSS Admin Charge	$0	$0	($445,426)	($44,584)	($9,948)	($1,169)	($23)	($27,406)	($7,409)	($535,964)	$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	$0	$0	($93,047)	($29,259)	($37,007)	($19,354)	($5,132)	($2,176)	($656)	($186,631)	$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues	$0	$0	($3,041)	($956)	($1,210)	($633)	($168)	($71)	($21)	($6,100)	$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	$0	$0	($217,131)	($39,745)	($134,008)	($102,298)	($28,294)	($8,266)	($2,258)	($532,000)	$0	$0	$0	$0	$0	$0	$0
4215	Other Utility Operating Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	$0	$0	($954,017)	($314,540)	($306,248)	($222,111)	$0	$0	($3,083)	($1,800,000)	$0	$0	$0	$0	$0	$0	$0
4235	Miscellaneous Service Revenues	$0	$0	($437,298)	($175,082)	($136,729)	($16,061)	($668)	($5)	($940)	($766,783)	$0	$0	$0	$0	$0	$0	$0
4235-1	Account Set Up Charges	$0	$0	($268,042)	($107,317)	($83,808)	($9,845)	($409)	($3)	($576)	($470,000)	$0	$0	$0	$0	$0	$0	$0
4235-90	Miscellaneous Service Revenues - Residual	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4240	Provision for Rate Refunds	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4310	Regulatory Credits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	$0	$0	($80,269)	($25,241)	($31,925)	($16,696)	($4,428)	($1,877)	($566)	($161,000)	$0	$0	$0	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4375	Revenues from Non-Utility Operations	$0	$0	($11,294,951)	($3,551,713)	($4,492,249)	($2,349,348)	($623,016)	($264,127)	($79,596)	($22,655,000)	$0	$0	$0	$0	$0	$0	$0
4380	Expenses of Non-Utility Operations	$0	$0	$11,294,951	$3,551,713	$4,492,249	$2,349,348	$623,016	$264,127	$79,596	$22,655,000	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	$0	$0	($160,039)	($50,324)	($63,651)	($33,288)	($8,828)	($3,742)	($1,128)	($321,000)	$0	$0	$0	$0	$0	$0	$0
4395	Rate-Payer Benefit Including Interest	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	$0	$0	($25,031)	($7,871)	($9,956)	($5,207)	($1,381)	($585)	($176)	($50,207)	$0	$0	$0	$0	$0	$0	$0
4415	Equity in Earnings of Subsidiary Companies	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$73,135,601	$31,444,681	$109,902,244	$115,546,221	$51,216,710	$976,937	$533,318
4708	Charges-WMS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$50,777,502	$21,831,808	$76,304,308	$80,222,879	$35,559,380	$678,280	$370,279
4710	Cost of Power Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,808,863	$3,787,374	$13,237,245	$13,917,037	$6,168,829	$117,668	$64,236
4715	System Control and Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,390,569	$3,177,578	$11,105,948	$11,676,288	$5,175,600	$98,722	$53,893
4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4750	Charges-LV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

		9		1	2	4	5	6	7	9		1	2	4	5	6	7	9
USoA Account #	Accounts	Unmetered	Total - Customer	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Total - Mis	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered
5005	Operation Supervision and Engineering	$9,826	$758,662	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5010	Load Dispatching	$9,674	$746,981	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$5,871	$424,248	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$1,287	$92,990	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$13,332	$963,477	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$1,191	$86,064	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5065	Meter Expense	$0	$1,006,569	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5070	Customer Premises - Operation Labour	$22,533	$1,629,935	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$1,196	$86,540	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$9,973	$770,032	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$82,604	$26,087	$32,534	$16,825	$4,450	$1,921	$580
5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5125	Maintenance of Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5130	Maintenance of Overhead Services	$29,583	$2,679,514	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$4,007	$289,558	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5150	Maintenance of Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5155	Maintenance of Underground Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5160	Maintenance of Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5175	Maintenance of Meters	$0	$1,801,916	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5305	Supervision	$4,708	$3,842,550	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5310	Meter Reading Expense	$0	$24,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5315	Customer Billing	$5,204	$4,247,244	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5320	Collecting	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$1,630	$3,550,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	$429	$350,111	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5405	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5415	Energy Conservation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5505	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5515	Advertising Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$257,402	$81,288	$101,380	$52,427	$13,866	$5,985	$1,807
5610	Management Salaries and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,768,905	$874,427	$1,090,554	$563,969	$149,158	$64,386	$19,436

		9		1	2	4	5	6	7	9		1	2	4	5	6	7	9
USoA Account #	Accounts	Unmetered	Total - Customer	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Total - Mis	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered
5615	General Administrative Salaries and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,689,685	$1,796,817	$2,240,926	$1,158,873	$306,498	$132,303	$39,938
5620	Office Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5625	Administrative Expense Transferred Credit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($2,171,384)	($685,729)	($855,216)	($442,267)	($116,970)	($50,491)	($15,242)
5630	Outside Services Employed	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5635	Property Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5640	Injuries and Damages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$543,906	$171,767	$214,222	$110,783	$29,300	$12,648	$3,818
5645	Employee Pensions and Benefits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5650	Franchise Requirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$546,438	$172,567	$215,219	$111,298	$29,436	$12,706	$3,836
5660	General Advertising Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$156,707	$49,489	$61,720	$31,918	$8,442	$3,644	$1,100
5670	Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,615,788	$1,457,678	$1,817,963	$940,142	$248,648	$107,331	$32,400
5680	Electrical Safety Authority Fees	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$48,987	$15,470	$19,294	$9,978	$2,639	$1,139	$344
5681	IFRS Placeholder Expense Account	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5682	IFRS Placeholder Expense Account	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5683	IFRS Placeholder Expense Account	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5684	IFRS Placeholder Expense Account	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$65,633	$8,055,252									$1,927,922	$440,205	$1,235,096	$925,099	$262,424	$61,353	$17,032
5710	Amortization of Limited Term Electric Plant	$0	$0									$0	$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	$0	$0									$1,265,931	$289,052	$811,001	$607,448	$172,316	$40,286	$11,184
5720	Amortization of Electric Plant Acquisition Adjustments	$0	$0									$0	$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5735	Amortization of Deferred Development Costs			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5740	Amortization of Deferred Charges			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,272,954	$1,665,857	$4,668,957	$3,498,729	$994,028	$230,470	$64,006
6105	Taxes Other Than Income Taxes	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$474,452	$108,672	$304,580	$228,240	$64,846	$15,035	$4,175
6110	Income Taxes	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,178,618	$269,960	$756,627	$566,986	$161,087	$37,349	$10,373
6205	Donations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$75,095	$23,715	$29,577	$15,295	$4,045	$1,746	$527
6210	Life Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		$1,725,670	$182,277,882	($11,725,165)	($2,865,932)	($6,618,992)	($4,776,323)	($1,285,117)	($330,654)	($96,387)	($27,698,570)	$187,030,927	$72,064,156	$237,506,286	$240,403,182	$103,474,419	$3,255,403	$1,413,026

Grouping by Allocator	Back-up/Standby Power	GS < 50kW	GS>50-Regular	GS 50 - 499kW	Large User > 5MW	Street Light	Sentinel	Unmetered	Back-up/Standby Power	GS < 50kW	GS>50-Regular	GS 50 - 499kW	Large User > 5MW	Street Light	Sentinel	Unmetered	Back-up/Standby Power
1808	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1835	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1850	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1855	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1860	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815-1855	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830 & 1835	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1840 & 1845	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Break Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (744,741.68)	$ -	$ (2,089,541.99)	$ (443,971.11)	$ (103,797.83)	$ -	$ (28,815.02)	$ -
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,964,952.70	$ -	$ 24,343,192.48	$ 11,344,429.22	$ 216,390.12	$ -	$ 118,129.20	$ -
CEN EWMP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 53,276,488.90	$ -	$186,206,551.51	$ 86,776,089.30	$ 1,655,216.66	$ -	$ 903,596.79	$ -
CREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWNB	$ -	$ (205,297.62)	$ -	$ (174,945.60)	$ (5,967.71)	$ (2,251.93)	$ -	$ (1,616.69)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ -	$ (314,540.03)	$ -	$ (306,247.77)	$ -	$ -	$ -	$ (3,083.40)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LTNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

		9		1	2	4	5	6	7	9		1	2	4	5	6	7	9
USoA Account #	Accounts	Unmetered	Total - Customer	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Total - Mis	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered
	NFA	$ -	$ (2,194,193.83)	$ -	$ (6,044,042.50)	$ (1,278,717.26)	$ (300,993.43)	$ -	$ (83,701.24)	$ -	$ 2,044,489.21	$ -	$ 5,730,164.43	$ 1,219,960.46	$ 282,853.43	$ -	$ 78,554.41	$ -
	NFA ECC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,539,391.07	$ -	$ 18,347,747.44	$ 3,898,399.65	$ 911,422.90	$ -	$ 253,017.50	$ -
	O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,983,575.74	$ -	$ 4,968,172.11	$ 679,511.73	$ 293,317.89	$ -	$ 88,542.90	$ -
	PNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	SNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total	**$ -**	**-$ 2,714,031**	**$ -**	**-$ 6,525,236**	**-$ 1,284,685**	**-$ 303,245**	**$ -**	**-$ 88,401**	**$ -**	**$ 72,064,156**	**$ -**	**$ 237,506,286**	**$ 103,474,419**	**$ 3,255,403**	**$ -**	**$ 1,413,026**	**$ -**

2013 COST ALLOCATION

Enersource Hydro Mississauga
EB-2012-0033
Friday, May 18, 2012

Sheet O6 Composite Allocator Detail Worksheet - RUN 2

Details:
Output Sheet Details How Various Composite Allocators are Derived

Demand Allocators can be found in columns C to AG
Customer Allocators can be found in columns AJ to BN

			Demand Allocators								Customer Allocators								
				1	2	4	5	6	7	9		1	2	4	5	6	7	9	
			Demand Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Customer Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Total
	Composite allocators																		
	Rate Base																		
1565		Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1		Land Station >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2		Land Station <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805		Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1		Land Rights Station >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2		Land Rights Station <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806		Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1		Buildings and Fixtures > 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2		Buildings and Fixtures < 50 kV		$8,017,058	$2,305,246	$11,580,522	$9,992,911	$3,772,857	$60,484	$39,096	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808		Total	$35,768,173	$8,017,058	$2,305,246	$11,580,522	$9,992,911	$3,772,857	$60,484	$39,096	$0	$0	$0	$0	$0	$0	$0	$0	$35,768,173
1810-1		Leasehold Improvements >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2		Leasehold Improvements <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810		Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815		Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1		Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2		Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$59,233,339	$12,501,881	$3,934,499	$19,620,561	$16,888,065	$6,263,427	$16,910	$7,996	$0	$0	$0	$0	$0	$0	$0	$0	$59,233,339
1820-3		Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$6,051,946	$1,156,384	$497,188	$1,737,720	$1,826,960	$809,814	$15,447	$8,433	$6,051,946
1820		Total	$59,233,339	$12,501,881	$3,934,499	$19,620,561	$16,888,065	$6,263,427	$16,910	$7,996	$6,051,946	$1,156,384	$497,188	$1,737,720	$1,826,960	$809,814	$15,447	$8,433	$65,285,285
1815 & 1820		Total	$59,233,339	$12,501,881	$3,934,499	$19,620,561	$16,888,065	$6,263,427	$16,910	$7,996	$6,051,946	$1,156,384	$497,188	$1,737,720	$1,826,960	$809,814	$15,447	$8,433	$65,285,285
1825-1		Storage Battery Equipment > 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2		Storage Battery Equipment <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825		Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3		Poles, Towers and Fixtures - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4		Poles, Towers and Fixtures - Primary		$9,633,833	$3,031,888	$15,119,420	$13,013,785	$4,826,538	$13,031	$6,162	$19,561,996	$16,264,270	$1,619,944	$363,053	$42,669	$828	$1,000,690	$270,542	$19,561,996
1830-5		Poles, Towers and Fixtures - Secondary		$4,757,876	$1,497,732	$7,244,230	$4,386,444	$0	$3,379	$2,231	$7,667,954	$6,389,602	$631,428	$136,885	$10,621	$0	$393,132	$106,286	$7,667,954
1830		Total	$63,536,649	$14,391,709	$4,529,620	$22,363,651	$17,400,229	$4,826,538	$16,410	$8,392	$27,229,950	$22,653,872	$2,251,372	$499,938	$53,290	$828	$1,393,822	$376,828	$90,766,499
1835-3		Overhead Conductors and Devices - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4		Overhead Conductors and Devices - Primary		$1,703,519	$536,119	$2,673,518	$2,301,185	$853,461	$2,304	$1,090	$3,459,084	$2,875,958	$286,449	$64,197	$7,545	$146	$176,949	$47,839	$3,459,084
1835-5		Overhead Conductors and Devices - Secondary		$841,320	$264,839	$1,280,974	$775,641	$0	$597	$394	$1,355,899	$1,129,852	$111,653	$24,205	$1,878	$0	$69,516	$18,794	$1,355,899
1835		Total	$11,234,960	$2,544,839	$800,958	$3,954,491	$3,076,826	$853,461	$2,902	$1,484	$4,814,983	$4,005,810	$398,103	$88,402	$9,423	$146	$246,465	$66,633	$16,049,944
1830 & 1835		Total	$74,771,510	$16,936,548	$5,330,578	$26,318,142	$20,477,055	$5,680,000	$19,311	$9,876	$32,044,933	$26,659,682	$2,649,474	$588,340	$62,713	$974	$1,640,287	$443,461	$106,816,442
1840-3		Underground Conduit - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4		Underground Conduit - Primary		$4,067,819	$1,280,194	$6,384,070	$5,494,980	$2,037,972	$5,502	$2,602	$8,259,917	$6,867,475	$684,010	$153,297	$18,017	$349	$422,534	$114,235	$8,259,917
1840-5		Underground Conduit - Secondary		$1,708,394	$537,786	$2,601,161	$1,575,025	$0	$1,213	$801	$2,753,306	$2,294,292	$226,725	$49,151	$3,814	$0	$141,161	$38,164	$2,753,306
1840		Total	$25,697,520	$5,776,213	$1,817,979	$8,985,231	$7,070,006	$2,037,972	$6,715	$3,403	$11,013,223	$9,161,768	$910,735	$202,447	$21,830	$349	$563,695	$152,398	$36,710,743
1845-3		Underground Conductors and Devices - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4		Underground Conductors and Devices - Primary		$17,688,346	$5,566,744	$27,760,242	$23,894,158	$8,861,840	$23,925	$11,313	$35,917,100	$29,862,261	$2,974,323	$666,589	$78,343	$1,520	$1,837,332	$496,734	$35,917,100
1845-5		Underground Conductors and Devices - Secondary		$7,428,714	$2,338,486	$11,310,785	$6,849,779	$0	$5,276	$3,483	$11,972,367	$9,976,411	$985,880	$213,726	$16,584	$0	$613,817	$165,949	$11,972,367
1845		Total	$111,742,090	$25,117,060	$7,905,230	$39,071,028	$30,742,937	$8,861,840	$29,201	$14,796	$47,889,467	$39,838,672	$3,960,203	$880,315	$94,926	$1,520	$2,451,149	$662,683	$159,631,558
1840 & 1845		Total	$137,439,610	$30,893,273	$9,723,209	$48,056,259	$37,812,943	$10,899,812	$35,916	$18,199	$58,902,690	$49,000,439	$4,870,938	$1,082,762	$116,757	$1,869	$3,014,844	$815,081	$196,342,300
1850		Line Transformers	$37,229,794	$9,900,280	$3,116,510	$15,073,933	$9,127,398	$0	$7,031	$4,642	$20,046,812	$16,704,736	$1,650,781	$357,868	$27,768	$0	$1,027,790	$277,869	$57,276,606
1815- 1850		Total	$308,674,253	$70,231,982	$22,104,796	$109,068,894	$84,305,461	$22,843,239	$79,169	$40,713	$117,046,381	$93,521,242	$9,668,381	$3,766,690	$2,034,198	$812,657	$5,698,369	$1,544,844	$425,720,633
1855		Services	$0	$0	$0	$0	$0	$0	$0	$0	$15,157,937	$10,060,640	$1,988,408	$2,155,303	$167,236	$0	$619,000	$167,350	$15,157,937
1815- 1855		Total	$308,674,253	$70,231,982	$22,104,796	$109,068,894	$84,305,461	$22,843,239	$79,169	$40,713	$132,204,318	$103,581,882	$11,656,789	$5,921,993	$2,201,435	$812,657	$6,317,368	$1,712,194	$440,878,570

	A	B	C	D	E	G	H	I	J	L	X	Y	Z	AB	AC	AD	AE	AG	AS
20			**Demand Allocators**								**Customer Allocators**								
21				1	2	4	5	6	7	9		1	2	4	5	6	7	9	
22																			
23			**Demand Total**	**Residential**	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**	**Customer Total**	**Residential**	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**	**Total**
89																			
90	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$38,015,782	$22,639,664	$11,155,337	$3,381,551	$597,737	$41,492	$0	$0	$38,015,782
91																			
92	1815-1860	Total	$308,674,253	$70,231,982	$22,104,796	$109,068,894	$84,305,461	$22,843,239	$79,169	$40,713	$170,220,100	$126,421,546	$22,812,126	$9,303,544	$2,799,172	$854,149	$6,317,368	$1,712,194	$478,894,352
93																			
94	1880	IFRS Placeholder Asset Account	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
95																			
96	1815-1880	Total	$308,674,253	$70,231,982	$22,104,796	$109,068,894	$84,305,461	$22,843,239	$79,169	$40,713	$170,220,100	$126,421,546	$22,812,126	$9,303,544	$2,799,172	$854,149	$6,317,368	$1,712,194	$478,894,352
97																			
98	1565-1880	Total	$344,442,425	$78,249,040	$24,410,041	$120,649,416	$94,298,371	$26,616,095	$139,653	$79,809	$170,220,100	$126,421,546	$22,812,126	$9,303,544	$2,799,172	$854,149	$6,317,368	$1,712,194	$514,662,525
99	Distribution Plant	GFA - Distribution plant (credit to contributed capital)	$505,936,066	$200,940,314	$46,506,183	$127,816,259	$95,539,707	$27,068,252	$6,312,719	$1,752,632									
100		GFA - Distribution plant (exclude credit for contributed capital)	$514,662,525	$204,670,586	$47,222,167	$129,952,961	$97,097,543	$27,470,244	$6,457,021	$1,792,003									
101																			
102		Accum Depreciation - NFA	($42,317,362)	($17,636,302)	($4,520,737)	($10,142,118)	($7,359,439)	($2,015,254)	($504,067)	($139,445)									
103		Accum Depreciation - NFA ECC	($42,634,424)	($17,772,110)	($4,547,366)	($10,219,111)	($7,415,683)	($2,030,042)	($509,251)	($140,860)									
104	NFA	Net Fixed Assets	$463,618,704	$183,304,012	$41,985,446	$117,674,141	$88,180,268	$25,052,998	$5,808,653	$1,613,186									
105	NFA ECC	Net Fixed Assets Excluding credit for Capital Contribution	$472,028,101	$186,898,476	$42,674,801	$119,733,850	$89,681,860	$25,440,202	$5,947,769	$1,651,143									
106																			
107	1830-4	Primary Poles Demand and Customer	$65,206,653	$25,898,103	$4,651,832	$15,482,473	$13,056,454	$4,827,366	$1,013,721	$276,704									
108	1830-5	Secondary Poles Demand and Customer	$25,559,846	$11,147,478	$2,129,160	$7,381,115	$4,397,066	$0	$396,511	$108,516									
109	POLE																		
110																			
111																			
112																			
113																			
114																			
115																			
116	**Operating and Maintenance**			Allocate all the costs to the O and M expenses before using it as a composite allocator.															
117																			
118	**Accounts**																		
119	5005	Operation Supervision and Engineering	$1,770,210	$402,772	$126,768	$625,497	$483,482	$131,003	$454	$233	$695,287	$594,410	$66,893	$33,984	$12,633	$4,663	$36,253	$9,826	
120	5010	Load Dispatching	$1,742,955	$396,571	$124,817	$615,867	$476,038	$128,986	$447	$230	$684,582	$585,258	$65,863	$33,460	$12,439	$4,592	$35,694	$9,674	
121	5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
122	5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
123	5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
124	5016	Distribution Station Equipment - Operation Labour	$1,544,169	$325,915	$102,569	$511,493	$440,259	$163,283	$441	$208	$0	$0	$0	$0	$0	$0	$0	$0	
125	5017	Distribution Station Equipment - Operation Supplies and Expenses	$166,820	$35,209	$11,081	$55,258	$47,562	$17,640	$48	$23	$0	$0	$0	$0	$0	$0	$0	$0	
126	5020	Overhead Distribution Lines and Feeders - Operation Labour	$989,913	$224,226	$70,572	$348,430	$271,099	$75,198	$256	$131	$395,818	$352,952	$35,077	$7,789	$830	$13	$21,716	$5,871	
127	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$216,977	$49,148	$15,469	$76,372	$59,422	$16,483	$56	$29	$86,759	$77,363	$7,688	$1,707	$182	$3	$4,760	$1,287	
128	5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
129	5035	Overhead Distribution Transformers- Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
130	5040	Underground Distribution Lines and Feeders - Operation Labour	$2,248,113	$505,324	$159,043	$786,061	$618,510	$178,289	$587	$298	$898,890	$801,505	$79,674	$17,711	$1,910	$31	$49,314	$13,332	
131	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$200,816	$45,139	$14,207	$70,216	$55,249	$15,926	$52	$27	$80,295	$71,596	$7,117	$1,582	$171	$3	$4,405	$1,191	
132	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
133	5055	Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
134	5065	Meter Expense	$0	$0	$0	$0	$0	$0	$0	$0	$989,644	$604,741	$295,367	$89,536	$15,827	$1,099	$0	$0	
135	5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$1,520,436	$1,354,597	$135,586	$30,253	$3,554	$69	$83,344	$22,533	
136	5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$80,726	$71,921	$7,199	$1,606	$189	$4	$4,425	$1,196	
137	5085	Miscellaneous Distribution Expense	$1,796,741	$408,809	$128,668	$634,872	$490,728	$132,967	$461	$237	$705,707	$603,319	$67,896	$34,493	$12,822	$4,733	$36,796	$9,973	
138	5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
139	5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
140	5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
141	5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
142	5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
143	5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
144	5114	Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
145	5120	Maintenance of Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
146	5125	Maintenance of Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
147	5130	Maintenance of Overhead Services	$0	$0	$0	$0	$0	$0	$0	$0	$2,510,946	$1,778,449	$351,497	$380,999	$29,563	$0	$109,422	$29,583	
148	5135	Overhead Distribution Lines and Feeders - Right of Way	$675,636	$153,039	$48,167	$237,811	$185,031	$51,325	$174	$89	$270,154	$240,897	$23,941	$5,316	$567	$9	$14,822	$4,007	
149	5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
150	5150	Maintenance of Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

	A	B	C	D	E	G	H	I	J	L	X	Y	Z	AB	AC	AD	AE	AG	AS
20			**Demand Allocators**								**Customer Allocators**								
21																			
22				1	2	4	5	6	7	9		1	2	4	5	6	7	9	
23			**Demand Total**	**Residential**	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**	**Customer Total**	**Residential**	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**	**Total**
151	5155	Maintenance of Underground Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
152	5160	Maintenance of Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
153	5175	Maintenance of Meters	$0	$0	$0	$0	$0	$0	$0	$0	$1,771,617	$1,082,581	$528,754	$160,283	$28,332	$1,967	$0	$0	
154	5305	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$3,753,984	$2,191,415	$877,384	$685,185	$80,488	$3,345	$25	$4,708	
155	5310	Meter Reading Expense	$0	$0	$0	$0	$0	$0	$0	$0	$21,475	$13,245	$2,586	$5,644	$2,276	$249	$0	$0	
156	5315	Customer Billing	$0	$0	$0	$0	$0	$0	$0	$0	$4,149,350	$2,422,213	$969,789	$757,348	$88,964	$3,698	$27	$5,204	
157	5320	Collecting	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
158	5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
159	5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
160	5335	Bad Debt Expense	$0	$0	$0	$0	$0	$0	$0	$0	$3,435,253	$1,780,967	$1,082,902	$571,383	$113,117	$0	$0	$1,630	
161	5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$342,041	$199,669	$79,942	$62,430	$7,334	$305	$2	$429	
162																			
163	O&M DC	Total	$11,352,350	$2,546,151	$801,362	$3,961,877	$3,127,380	$911,100	$2,977	$1,504	$22,392,964	$14,827,099	$4,685,155	$2,880,710	$411,196	$24,781	$401,006	$120,445	
164																			
165	O&M	Total Demand and Customer	$34,702,741	$17,373,250	$5,486,517	$6,842,586	$3,538,576	$935,881	$403,982	$121,949									
166																			
167																			
168	**Accounts**																		
169	4705	Power Purchased	$382,755,711	$73,135,601	$31,444,681	$109,902,244	$115,546,221	$51,216,710	$976,937	$533,318	$382,755,711								
170	4708	Charges-WMS	$265,744,435	$50,777,502	$21,831,808	$76,304,308	$80,222,879	$35,559,380	$678,280	$370,279	$265,744,435								
171	4710	Cost of Power Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0								
172	4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0	$0								
173	4714	Charges-NW	$46,101,252	$8,808,863	$3,787,374	$13,237,245	$13,917,037	$6,168,829	$117,668	$64,236	$46,101,252								
174	4716	Charges-CN	$38,678,600	$7,390,569	$3,177,578	$11,105,948	$11,676,288	$5,175,600	$98,722	$53,893	$38,678,600								
175	4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0								
176	4750	Charges-LV	$0	$0	$0	$0	$0	$0	$0	$0	$0								
177	5685	Independent Market Operator Fees and Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0								
178																			
179	COP	Cost of Power	$733,279,998	$140,112,535	$60,241,442	$210,549,744	$221,362,426	$98,120,519	$1,871,607	$1,021,726	$733,279,998								
180																			
181	**Accounts**																		
182	5005	Operation Supervision and Engineering	$2,528,872	$997,182	$193,662	$659,481	$496,115	$135,667	$36,707	$10,059	$2,528,872								
183	5010	Load Dispatching	$2,489,936	$981,829	$190,680	$649,327	$488,476	$133,578	$36,141	$9,904	$2,489,936								
184	5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0								
185	5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0								
186	5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0								
187	5016	Distribution Station Equipment - Operation Labour	$1,544,169	$325,915	$102,569	$511,493	$440,259	$163,283	$441	$208	$1,544,169								
188	5017	Distribution Station Equipment - Operation Supplies and Expenses	$166,820	$35,209	$11,081	$55,258	$47,562	$17,640	$48	$23	$166,820								
189	5020	Overhead Distribution Lines and Feeders - Operation Labour	$1,414,161	$577,178	$105,649	$356,219	$271,929	$75,211	$21,972	$6,002	$1,414,161								
190	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$309,967	$126,510	$23,157	$78,079	$59,604	$16,485	$4,816	$1,316	$309,967								
191	5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0								
192	5035	Overhead Distribution Transformers- Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0								
193	5040	Underground Distribution Lines and Feeders - Operation Labour	$3,211,590	$1,306,829	$238,718	$803,772	$620,420	$178,320	$49,902	$13,630	$3,211,590								
194	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$286,880	$116,734	$21,324	$71,798	$55,420	$15,929	$4,458	$1,218	$286,880								
195	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0								
196	5055	Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0								
197	5065	Meter Expense	$1,006,569	$604,741	$295,367	$89,536	$15,827	$1,099	$0	$0	$1,006,569								
198	5070	Customer Premises - Operation Labour	$1,629,935	$1,354,597	$135,586	$30,253	$3,554	$69	$83,344	$22,533	$1,629,935								
199	5075	Customer Premises - Materials and Expenses	$86,540	$71,921	$7,199	$1,606	$189	$4	$4,425	$1,196	$86,540								
200	5085	Miscellaneous Distribution Expense	$2,566,773	$1,012,127	$196,564	$669,365	$503,550	$137,700	$37,257	$10,210	$2,566,773								
201	5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0								
202	5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0								
203	5096	Other Rent	$165,000	$82,604	$26,087	$32,534	$16,825	$4,450	$1,921	$580	$165,000								
204	5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0								
205	5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0	$0								
206	5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0								
207	5114	Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0								
208	5120	Maintenance of Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0								
209	5125	Maintenance of Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0								
210	5130	Maintenance of Overhead Services	$2,679,514	$1,778,449	$351,497	$380,999	$29,563	$0	$109,422	$29,583	$2,679,514								
211	5135	Overhead Distribution Lines and Feeders - Right of Way	$965,194	$393,936	$72,108	$243,127	$185,597	$51,333	$14,996	$4,096	$965,194								
212	5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0								
213	5150	Maintenance of Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0								
214	5155	Maintenance of Underground Services	$0	$0	$0	$0	$0	$0	$0	$0	$0								
215	5160	Maintenance of Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0								

	A	B	C	D	E	G	H	I	J	L	X	Y	Z	AB	AC	AD	AE	AG	AS
20			**Demand Allocators**									**Customer Allocators**							
21																			
22				1	2	4	5	6	7	9		1	2	4	5	6	7	9	
23			**Demand Total**	**Residential**	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**	**Customer Total**	**Residential**	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**	**Total**
216	5175	Maintenance of Meters	$1,801,916	$1,082,581	$528,754	$160,283	$28,332	$1,967	$0	$0	$1,801,916								
217	5305	Supervision	$3,842,550	$2,191,415	$877,384	$685,185	$80,488	$3,345	$25	$4,708	$3,842,550								
218	5310	Meter Reading Expense	$24,000	$13,245	$2,586	$5,644	$2,276	$249	$0	$0	$24,000								
219	5315	Customer Billing	$4,247,244	$2,422,213	$969,789	$757,348	$88,964	$3,698	$27	$5,204	$4,247,244								
220	5320	Collecting	$0	$0	$0	$0	$0	$0	$0	$0	$0								
221	5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0								
222	5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0								
223	5335	Bad Debt Expense	$3,550,000	$1,780,967	$1,082,902	$571,383	$113,117	$0	$0	$1,630	$3,550,000								
	5340	Miscellaneous Customer Accounts																	
224		Expenses	$350,111	$199,669	$79,942	$62,430	$7,334	$305	$2	$429	$350,111								
225	5405	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0								
226	5410	Community Relations - Sundry	$0	$0	$0	$0	$0	$0	$0	$0	$0								
227	5415	Energy Conservation	$0	$0	$0	$0	$0	$0	$0	$0	$0								
228	5420	Community Safety Program	$0	$0	$0	$0	$0	$0	$0	$0	$0								
		Miscellaneous Customer Service and																	
229	5425	Informational Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0								
230	5505	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0								
231	5510	Demonstrating and Selling Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0								
232	5515	Advertising Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0								
233	5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0								
234	5605	Executive Salaries and Expenses	$514,155	$257,402	$81,288	$101,380	$52,427	$13,866	$5,985	$1,807	$514,155								
235	5610	Management Salaries and Expenses	$5,530,836	$2,768,905	$874,427	$1,090,554	$563,969	$149,158	$64,386	$19,436	$5,530,836								
		General Administrative Salaries and																	
236	5615	Expenses	$11,365,039	$5,689,685	$1,796,817	$2,240,926	$1,158,873	$306,498	$132,303	$39,938	$11,365,039								
237	5620	Office Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0								
		Administrative Expense Transferred																	
238	5625	Credit	($4,337,299)	($2,171,384)	($685,729)	($855,216)	($442,267)	($116,970)	($50,491)	($15,242)	($4,337,299)								
239	5630	Outside Services Employed	$0	$0	$0	$0	$0	$0	$0	$0	$0								
240	5635	Property Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0								
241	5640	Injuries and Damages	$1,086,443	$543,906	$171,767	$214,222	$110,783	$29,300	$12,648	$3,818	$1,086,443								
242	5645	Employee Pensions and Benefits	$0	$0	$0	$0	$0	$0	$0	$0	$0								
243	5650	Franchise Requirements	$0	$0	$0	$0	$0	$0	$0	$0	$0								
244	5655	Regulatory Expenses	$1,091,500	$546,438	$172,567	$215,219	$111,298	$29,436	$12,706	$3,836	$1,091,500								
245	5660	General Advertising Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0								
246	5665	Miscellaneous General Expenses	$313,020	$156,707	$49,489	$61,720	$31,918	$8,442	$3,644	$1,100	$313,020								
247	5670	Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0								
248	5675	Maintenance of General Plant	$9,219,951	$4,615,788	$1,457,678	$1,817,963	$940,142	$248,648	$107,331	$32,400	$9,219,951								
249	5680	Electrical Safety Authority Fees	$97,850	$48,987	$15,470	$19,294	$9,978	$2,639	$1,139	$344	$97,850								
250	5681	IFRS Placeholder Expense Account	$0	$0	$0	$0	$0	$0	$0	$0	$0								
251	5682	IFRS Placeholder Expense Account	$0	$0	$0	$0	$0	$0	$0	$0	$0								
252	5683	IFRS Placeholder Expense Account	$0	$0	$0	$0	$0	$0	$0	$0	$0								
253	5684	IFRS Placeholder Expense Account	$0	$0	$0	$0	$0	$0	$0	$0	$0								
254	6105	Taxes Other Than Income Taxes	$1,200,000	$474,452	$108,672	$304,580	$228,240	$64,846	$15,035	$4,175	$1,200,000								
255	6205	Donations	$150,000	$75,095	$23,715	$29,577	$15,295	$4,045	$1,746	$527	$150,000								
256	6210	Life Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0								
257	6215	Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0								
258	6225	Other Deductions	$0	$0	$0	$0	$0	$0	$0	$0	$0								
259																			
260		**OM&A Expenses**	**$61,099,236**	**$30,461,835**	**$9,578,765**	**$12,115,338**	**$6,336,057**	**$1,680,238**	**$712,335**	**$214,667**	**$61,099,236**								
261																			
262																			
263																			
264																			
265			**Demand Allocators**									**Customer Allocators**							
266		**Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)**	**Demand Total**	**Residential**	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**	**Customer Total**	**Residential**	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**	**Total**
267																			
268		**1808**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
269		**1815**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
270		**1820**	$ 1,710,989	$ 361,124	$ 113,650	$ 566,751	$ 487,821	$ 180,923	$ 488	$ 231	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
271		**1830**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
272		**1835**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
273		**1840**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
274		**1845**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
275		**1850**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
276		**1855**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,510,946	$ 1,778,449	$ 351,497	$ 380,999	$ 29,563	$ -	$ 109,422	$ 29,583	$ -
277		**1860**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,771,617	$ 1,082,581	$ 528,754	$ 160,283	$ 28,332	$ 1,967	$ -	$ -	$ -
278		**1815-1855**	$ 5,309,907	$ 1,208,152	$ 380,253	$ 1,876,236	$ 1,450,248	$ 392,956	$ 1,362	$ 700	$ 2,085,576	$ 1,782,987	$ 200,652	$ 101,937	$ 37,894	$ 13,989	$ 108,743	$ 29,473	$ -
279		**1830 & 1835**	$ 1,882,525	$ 426,412	$ 134,208	$ 662,613	$ 515,552	$ 143,006	$ 486	$ 249	$ 752,731	$ 671,212	$ 66,706	$ 14,813	$ 1,579	$ 25	$ 41,298	$ 11,165	$ -
280		**1840 & 1845**	$ 2,448,929	$ 550,463	$ 173,250	$ 856,277	$ 673,759	$ 194,215	$ 640	$ 324	$ 979,185	$ 873,101	$ 86,791	$ 19,293	$ 2,080	$ 33	$ 53,719	$ 14,523	$ -
281		**BCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
282		**BDHA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,435,253	$ 1,780,967	$ 1,082,902	$ 571,383	$ 113,117	$ -	$ -	$ 1,630	$ -
283		**Break Out**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
284		**CCA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,601,162	$ 1,426,518	$ 142,785	$ 31,859	$ 3,742	$ 73	$ 87,769	$ 23,729	$ -
285		**CDMPP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
286		**CEN**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
287		**CEN EWMP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
288		**CREV**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
289		**CWCS**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
290		**CWMC**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 989,644	$ 604,741	$ 295,367	$ 89,536	$ 15,827	$ 1,099	$ -	$ -	$ -
291		**CWMR**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,475	$ 13,245	$ 2,586	$ 5,644	$ 2,276	$ 249	$ -	$ -	$ -
292		**CWNB**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,245,376	$ 4,813,297	$ 1,927,115	$ 1,504,963	$ 176,786	$ 7,348	$ 54	$ 10,342	$ -
293		**DCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
294		**LPHA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
295		**LTNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
296		**NFA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
297		**NFA ECC**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
298		**O&M**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
299		**PNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
300		**SNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
301		**TCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
302																			
303		**Total**	**$ 11,352,350**	**$ 2,546,151**	**$ 801,362**	**$ 3,961,877**	**$ 3,127,380**	**$ 911,100**	**$ 2,977**	**$ 1,504**	**$ 22,392,964**	**$ 14,827,099**	**$ 4,685,155**	**$ 2,880,710**	**$ 411,196**	**$ 24,781**	**$ 401,006**	**$ 120,445**	**$ -**
304																			
305																			

	A	B	C	D	E	G	H	I	J	L	X	Y	Z	AB	AC	AD	AE	AG	AS
20			**Demand Allocators**								**Customer Allocators**								
21																			
22				1	2	4	5	6	7	9		1	2	4	5	6	7	9	
23			Demand Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Customer Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Total
306			**Demand Allocators**									**Customer Allocators**							
307		**Grouping of OM&A (lines 168 - 240)**	Demand Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Customer Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Total
308																			
309		**1808**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
310		**1815**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
311		**1820**	$ 1,710,989	$ 361,124	$ 113,650	$ 566,751	$ 487,821	$ 180,923	$ 488	$ 231	$ 1,710,989	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
312		**1830**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
313		**1835**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
314		**1840**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
315		**1845**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
316		**1850**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
317		**1855**	$ 2,679,514	$ 1,778,449	$ 351,497	$ 380,999	$ 29,563	$ -	$ 109,422	$ 29,583	$ 2,679,514	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
318		**1860**	$ 1,801,916	$ 1,082,581	$ 528,754	$ 160,283	$ 28,332	$ 1,967	$ -	$ -	$ 1,801,916	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
319		**1815-1855**	$ 7,585,581	$ 2,991,139	$ 580,905	$ 1,978,173	$ 1,488,142	$ 406,945	$ 110,105	$ 30,173	$ 7,585,581	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320		**1830 & 1835**	$ 2,689,322	$ 1,097,624	$ 200,914	$ 677,426	$ 517,131	$ 143,030	$ 41,784	$ 11,414	$ 2,689,322	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
321		**1840 & 1845**	$ 3,498,470	$ 1,423,564	$ 260,042	$ 875,570	$ 675,840	$ 194,249	$ 54,359	$ 14,848	$ 3,498,470	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
322		**BCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
323		**BDHA**	$ 3,550,000	$ 1,780,967	$ 1,082,902	$ 571,383	$ 113,117	$ -	$ -	$ 1,630	$ 3,550,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
324		**Break Out**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
325		**CCA**	$ 1,716,475	$ 1,426,518	$ 142,785	$ 31,859	$ 3,742	$ 73	$ 87,769	$ 23,729	$ 1,716,475	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
326		**CDMPP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
327		**CEN**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
328		**CEN EWMP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
329		**CREV**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
330		**CWCS**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
331		**CWMC**	$ 1,006,569	$ 604,741	$ 295,367	$ 89,536	$ 15,827	$ 1,099	$ -	$ -	$ 1,006,569	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
332		**CWMR**	$ 24,000	$ 13,245	$ 2,586	$ 5,644	$ 2,276	$ 249	$ -	$ -	$ 24,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
333		**CWNB**	$ 8,439,905	$ 4,813,297	$ 1,927,115	$ 1,504,963	$ 176,786	$ 7,348	$ 54	$ 10,342	$ 8,439,905	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
334		**DCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
335		**LPHA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
336		**LTNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
337		**NFA**	$ 1,200,000	$ 474,452	$ 108,672	$ 304,580	$ 228,240	$ 64,846	$ 15,035	$ 4,175	$ 1,200,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
338		**NFA ECC**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
339		**O&M**	$ 25,196,495	$ 12,614,133	$ 3,983,576	$ 4,968,172	$ 2,569,241	$ 679,512	$ 293,318	$ 88,543	$ 25,196,495	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340		**PNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
341		**SNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
342		**TCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
343																			
344		**Total**	**$ 61,099,236**	**$ 30,461,835**	**$ 9,578,765**	**$ 12,115,338**	**$ 6,336,057**	**$ 1,680,238**	**$ 712,335**	**$ 214,667**	**$ 61,099,236**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2013 COST ALLOCATION

Enersource Hydro Mississauga

EB-2012-0033

Friday, May 18, 2012

Sheet O7 Amortization Output Worksheet - RUN 2

Categorization and Allocation of Contributed Capital

Contributed Capital - 1995

Account	Description	Contributed Capital	Demand	Customer	Total	Demand Allocation 1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered	Sub -total Total	Customer Allocation 1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered	Sub -total	A & G Allocation 1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered	Sub -total
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1810-1	Leasehold Improvements >50 kV (Wholesale)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1810-2	Leasehold Improvements <50 kV (Other)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1830-4	Poles, Towers and Fixtures - Primary	($1,778,965)	($1,245,275)	($533,689)	($1,778,965)	($262,830)	($82,716)	($412,487)	($355,041)	($131,677)	($356)	($168)	($1,245,275)	($443,721)	($44,195)	($9,905)	($1,164)	($23)	($27,301)	($7,381)	($533,689)								
1830-5	Poles, Towers and Fixtures - Secondary	($697,323)	($488,126)	($209,197)	($697,323)	($129,804)	($40,861)	($197,637)	($119,671)	$0	($92)	($61)	($488,126)	($174,321)	($17,227)	($3,734)	($290)	$0	($10,725)	($2,900)	($209,197)								
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1835-4	Overhead Conductors and Devices - Primary	($195,632)	($136,943)	($58,690)	($195,632)	($28,903)	($9,096)	($45,361)	($39,044)	($14,481)	($39)	($18)	($136,943)	($48,796)	($4,860)	($1,089)	($128)	($2)	($3,002)	($812)	($58,690)								
1835-5	Overhead Conductors and Devices - Secondary	($76,684)	($53,679)	($23,005)	($76,684)	($14,275)	($4,493)	($21,734)	($13,160)	$0	($10)	($7)	($53,679)	($19,170)	($1,894)	($411)	($32)	$0	($1,179)	($319)	($23,005)								
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1840-4	Underground Conduit - Primary	($657,305)	($460,114)	($197,192)	($657,305)	($97,112)	($30,562)	($152,409)	($131,183)	($48,653)	($131)	($62)	($460,114)	($163,949)	($16,330)	($3,660)	($430)	($8)	($10,087)	($2,727)	($197,192)								
1840-5	Underground Conduit - Secondary	($219,102)	($153,371)	($65,731)	($219,102)	($40,785)	($12,839)	($62,098)	($37,601)	$0	($29)	($19)	($153,371)	($54,772)	($5,413)	($1,173)	($91)	$0	($3,370)	($911)	($65,731)								
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1845-4	Underground Conductors and Devices - Primary	($2,795,536)	($1,956,875)	($838,661)	($2,795,536)	($413,021)	($129,983)	($648,199)	($557,926)	($206,923)	($559)	($264)	($1,956,875)	($697,281)	($69,450)	($15,565)	($1,829)	($35)	($42,902)	($11,599)	($838,661)								
1845-5	Underground Conductors and Devices - Secondary	($931,845)	($652,292)	($279,554)	($931,845)	($173,460)	($54,603)	($264,106)	($159,918)	$0	($123)	($81)	($652,292)	($232,948)	($23,020)	($4,990)	($387)	$0	($14,333)	($3,875)	($279,554)								
1850	Line Transformers	($833,059)	($541,488)	($291,571)	($833,059)	($143,995)	($45,328)	($219,243)	($132,753)	$0	($102)	($68)	($541,488)	($242,962)	($24,010)	($5,205)	($404)	$0	($14,949)	($4,041)	($291,571)								
1855	Services	($367,620)	$0	($367,620)	($367,620)	$0	$0	$0	$0	$0	$0	$0	$0	($243,997)	($48,224)	($52,272)	($4,056)	$0	($15,012)	($4,059)	($367,620)								
1860	Meters	($173,388)	$0	($173,388)	($173,388)	$0	$0	$0	$0	$0	$0	$0	$0	($104,170)	($50,879)	($15,423)	($2,726)	($189)	$0	$0	($173,388)								
1880	IFRS Placeholder Expense Account	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
	Sub - Total	**($8,726,459)**	**($5,688,163)**	**($3,038,296)**	**($8,726,459)**	**($1,304,185)**	**($410,482)**	**($2,023,274)**	**($1,546,299)**	**($401,734)**	**($1,441)**	**($748)**	**($5,688,163)**	**($2,426,088)**	**($305,502)**	**($113,427)**	**($11,537)**	**($258)**	**($142,860)**	**($38,623)**	**($3,038,296)**								
General Plant																													
1905	Land	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0																				$0	$0	$0	$0	$0	$0	$0	$0
2005	Property Under Capital Leases	$0																				$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	TOTAL - 1995	($8,726,459)	($5,688,163)	($3,038,296)	($8,726,459)	($1,304,185)	($410,482)	($2,023,274)	($1,546,299)	($401,734)	($1,441)	($748)	($5,688,163)	($2,426,088)	($305,502)	($113,427)	($11,537)	($258)	($142,860)	($38,623)	($3,038,296)	$0	$0	$0	$0	$0	$0	$0	$0

Accumulated Depreciation - 2105 Capital Contribution

Account	Description	Accumulated Depreciation	Demand	Customer	Total	Demand Allocation 1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered	Sub -total Sub -total	Customer Allocation 1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered	Sub -total Sub -total	A & G Allocation 1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered	Sub -total Sub -total
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1830-4	Poles, Towers and Fixtures - Primary	$50,625	$35,437	$15,187	$50,625	$7,479	$2,354	$11,738	$10,104	$3,747	$10	$5	$35,437	$12,627	$1,258	$282	$33	$1	$777	$210	$15,187								
1830-5	Poles, Towers and Fixtures - Secondary	$19,844	$13,891	$5,953	$19,844	$3,694	$1,163	$5,624	$3,406	$0	$3	$2	$13,891	$4,961	$490	$106	$8	$0	$305	$83	$5,953								
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								

Account	Description	Contributed Capital	Demand	Customer	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total
						1	2	3	4	5	6	7	8	1	2	3	4	5	6	7	8	1	2	3	4	5	6	7	8
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1835-4	Overhead Conductors and Devices - Primary	$7,012	$4,908	$2,104	$7,012	$1,036	$326	$1,626	$1,399	$519	$1	$1	$4,908	$1,749	$174	$39	$5	$0	$108	$29	$2,104								
1835-5	Overhead Conductors and Devices - Secondary	$2,749	$1,924	$825	$2,749	$512	$161	$779	$472	$0	$0	$0	$1,924	$687	$68	$15	$1	$0	$42	$11	$825								
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1840-4	Underground Conduit - Primary	$19,763	$13,834	$5,929	$19,763	$2,920	$919	$4,582	$3,944	$1,463	$4	$3	$13,834	$4,929	$491	$110	$13	$0	$303	$80	$5,928								
1840-5	Underground Conduit - Secondary	$6,587	$4,611	$1,976	$6,587	$1,226	$386	$1,867	$1,130	$0	$1	$1	$4,611	$1,647	$163	$35	$3	$0	$101	$27	$1,976								
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1845-4	Underground Conductors and Devices - Primary	$122,223	$85,556	$36,667	$122,223	$18,058	$5,683	$28,340	$24,393	$9,047	$24	$12	$85,556	$30,486	$3,036	$681	$80	$2	$1,876	$507	$36,667								
1845-5	Underground Conductors and Devices - Secondary	$40,741	$28,519	$12,222	$40,741	$7,584	$2,387	$11,547	$6,992	$0	$5	$4	$28,519	$10,185	$1,006	$218	$17	$0	$627	$169	$12,222								
1850	Line Transformers	$24,704	$16,058	$8,647	$24,704	$4,270	$1,344	$6,502	$3,937	$0	$3	$2	$16,058	$7,205	$712	$154	$12	$0	$443	$120	$8,647								
1855	Services	$13,477	$0	$13,477	$13,477	$0	$0	$0	$0	$0	$0	$0	$0	$8,945	$1,768	$1,016	$149	$0	$550	$149	$13,477								
1860	Meters	$9,336	$0	$9,336	$9,336	$0	$0	$0	$0	$0	$0	$0	$0	$5,609	$2,740	$680	$147	$20	$0	$0	$9,336								
1980	IFRS Placeholder Expense Account	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
	Sub - Total	**$317,061**	**$204,738**	**$112,303**	**$317,061**	**$45,779**	**$14,723**	**$72,655**	**$55,776**	**$14,776**	**$62**	**$27**	**$204,738**	**$80,030**	**$11,906**	**$4,387**	**$467**	**$13**	**$5,133**	**$1,388**	**$112,323**								
	General Plant																												
1905	Land	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0																				$0	$0	$0	$0	$0	$0	$0	$0
2005	Property Under Capital Leases	$0																				$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**$0**																				$0	$0	$0	$0	$0	$0	$0	$0
	TOTAL - 2105 CC	**$317,061**	**$204,738**	**$112,323**	**$317,061**	**$45,779**	**$14,723**	**$72,655**	**$55,776**	**$14,776**	**$62**	**$27**	**$204,738**	**$80,030**	**$11,906**	**$4,387**	**$467**	**$13**	**$5,133**	**$1,388**	**$112,323**	$0	$0	$0	$0	$0	$0	$0	$0

Accumulated Depreciation - 2105 Fixed Assets Only

Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total
						1	2	4	5	6	7	9	Sub -total	1	2	4	5	6	7	9	Sub -total	1	2	4	5	6	7	9	Sub -total
1905	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1906	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1905-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1905-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1906	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1906-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1906-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1908	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1908-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1908-2	Buildings and Fixtures < 50 kV	($2,122,775)	($2,122,775)	$0	($2,122,775)	($475,797)	($130,812)	($687,392)	($593,961)	($223,912)	($2,590)	($2,320)	($2,122,775)	$0	$0	$0	$0	$0	$0	$0	$0								
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1910-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1910-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1915	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1920	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1920-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1920-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	($4,417,941)	($4,417,941)	$0	($4,417,941)	($632,457)	($293,458)	($1,403,407)	($1,259,603)	($467,160)	($1,262)	($598)	($4,417,941)	$0	$0	$0	$0	$0	$0	$0	$0								
1920-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	($451,387)	($451,387)	$0	($451,387)	$0	$0	$0	$0	$0	$0	$0	$0	($66,249)	($37,082)	($129,609)	($136,265)	($60,400)	($1,152)	($626)	($451,387)								
1835	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1835-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1835-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1830-4	Poles, Towers and Fixtures - Primary	($3,911,865)	($2,738,306)	($1,173,560)	($3,911,865)	($577,961)	($181,888)	($907,041)	($780,721)	($289,553)	($782)	($370)	($2,738,306)	($975,723)	($97,183)	($21,780)	($2,560)	($50)	($65,033)	($16,230)	($1,173,560)								
1835-5	Poles, Towers and Fixtures - Secondary	($1,533,381)	($1,073,367)	($460,014)	($1,533,381)	($385,454)	($89,852)	($434,584)	($283,151)	$0	($203)	($134)	($1,073,367)	($383,324)	($37,882)	($8,212)	($637)	$0	($25,585)	($6,376)	($460,014)								
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1835-4	Overhead Conductors and Devices - Primary	($907,345)	($635,142)	($272,204)	($907,345)	($134,054)	($42,188)	($210,385)	($181,086)	($67,161)	($181)	($86)	($635,142)	($226,316)	($22,541)	($5,052)	($594)	($12)	($15,925)	($3,765)	($272,204)								
1835-5	Overhead Conductors and Devices - Secondary	($355,663)	($248,964)	($106,699)	($355,663)	($66,205)	($20,841)	($100,603)	($61,037)	$0	($47)	($31)	($248,964)	($88,911)	($8,786)	($1,905)	($149)	$0	($6,470)	($1,479)	($106,699)								
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1840-4	Underground Conduit - Primary	($1,592,210)	($1,114,547)	($477,663)	($1,592,210)	($235,238)	($74,032)	($369,185)	($317,769)	($117,854)	($318)	($150)	($1,114,547)	($397,139)	($39,556)	($8,865)	($1,042)	($20)	($24,435)	($6,604)	($477,663)								
1840-5	Underground Conduit - Secondary	($830,737)	($373,518)	($159,221)	($530,737)	($68,795)	($21,100)	($100,423)	($91,062)	$0	($70)	($45)	($371,516)	($132,577)	($13,111)	($2,842)	($221)	$0	($8,182)	($2,207)	($159,221)								
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1845-4	Underground Conductors and Devices - Primary	($10,770,640)	($7,539,448)	($3,231,192)	($10,770,640)	($1,591,288)	($500,798)	($2,497,381)	($2,149,578)	($797,223)	($2,152)	($1,018)	($7,539,448)	($2,686,462)	($267,577)	($59,968)	($7,048)	($137)	($165,291)	($44,687)	($3,231,192)								
1845-5	Underground Conductors and Devices - Secondary	($3,590,213)	($2,513,149)	($1,077,064)	($3,590,213)	($668,306)	($210,376)	($1,017,546)	($616,133)	$0	($475)	($313)	($2,513,149)	($897,503)	($88,692)	($19,227)	($1,492)	$0	($55,221)	($14,929)	($1,077,064)								
1850	Line Transformers	($5,268,282)	($3,437,383)	($1,850,899)	($5,288,282)	($914,081)	($287,744)	($1,391,759)	($842,722)	$0	($649)	($429)	($3,437,383)	($1,542,329)	($152,415)	($33,041)	($2,564)	$0	($94,895)	($25,655)	($1,850,899)								
1855	Services	($1,159,603)	$0	($1,159,603)	($1,159,603)	$0	$0	$0	$0	$0	$0	$0	$0	($759,853)	($152,118)	($104,894)	($17,764)	$0	($47,354)	($12,803)	($1,159,603)								
1860	Meters	($6,002,383)	$0	($6,002,383)	($6,002,383)	$0	$0	$0	$0	$0	$0	$0	$0	($3,606,197)	($1,761,337)	($533,919)	($84,379)	($6,551)	$0	$0	($6,002,383)								
1980	IFRS Placeholder Expense Account	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
	Sub - Total	**($42,534,424)**	**($26,212,536)**	**($16,321,887)**	**($42,534,424)**	**($5,979,606)**	**($1,869,067)**	**($9,229,905)**	**($7,155,942)**	**($1,962,973)**	**($9,728)**	**($6,493)**	**($26,212,536)**	**($11,792,554)**	**($2,479,279)**	**($969,304)**	**($258,741)**	**($67,175)**	**($469,523)**	**($135,367)**	**($16,321,887)**	$0	$0	$0	$0	$0	$0	$0	$0
	General Plant																												
1905	Land	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	($1,507,726)																				($620,738)	($141,734)	($307,657)	($307,856)	($84,493)	($19,754)	($5,494)	($1,507,726)
1920	Computer Equipment - Hardware	($2,832,286)																				($1,121,437)	($256,059)	($716,433)	($538,113)	($152,646)	($35,686)	($9,907)	($2,832,286)
1925	Computer Software	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	($2,721,070)																				($1,077,402)	($246,005)	($690,222)	($516,983)	($146,653)	($34,287)	($9,518)	($2,721,070)
1935	Stores Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	($434,523)																				($172,048)	($39,284)	($110,220)	($82,556)	($23,419)	($5,475)	($1,520)	($434,523)
1945	Measurement and Testing Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	($2,301,719)																				($811,361)	($209,992)	($563,850)	($437,310)	($124,052)	($29,003)	($8,051)	($2,301,719)
1990	Other Tangible Property	$0																				$0	$0	$0	$0	$0	$0	$0	$0
2005	Property Under Capital Leases	$0																				$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**($6,057,324)**																				($3,952,985)	($893,174)	($2,328,382)	($1,972,819)	($530,265)	($124,207)	($34,491)	($6,057,324)
	TOTAL - 2105 EA	**($42,534,424)**	**($26,212,536)**	**($16,321,887)**	**($42,534,424)**	**($5,979,606)**	**($1,869,067)**	**($9,229,905)**	**($7,155,942)**	**($1,962,973)**	**($9,728)**	**($6,493)**	**($26,212,536)**	**($11,792,554)**	**($2,479,279)**	**($969,304)**	**($258,741)**	**($67,175)**	**($469,523)**	**($135,367)**	**($16,321,887)**	$0	$0	$0	$0	$0	$0	$0	$0

Accumulated Depreciation - 2120

	A	B	C	D	E	F	G	H	J	K	L	M	O	AA	AB	AC	AE	AF	AG	AH	AJ	AV	AW	AX	AZ	BA	BB	BC	BE	BQ
16							1	2	4	5	6	7	9	Sub -total	1	2	4	5	6	7	9	Sub -total	1	2	4	5	6	7	9	Sub -total
17	Account	Description	Contributed Capital	Demand	Customer	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total
228 229							Demand Allocation 1	2	4	5	6	7	9	Sub -total	Customer Allocation 1	2	4	5	6	7	9	Sub -total	A & G Allocation 1	2	4	5	6	7	9	Sub -total
230	Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total
231	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
232	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
233	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
234	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
235	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
236	1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
237	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
238	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
239	1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
240	1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
241	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
242	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
243	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
244	1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
245	1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
246	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
247	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
248	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
249	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
250	1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
251	1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
252	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
253	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
254	1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
255	1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
256	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
257	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
258	1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
259	1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
260	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
261	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
262	1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
263	1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
264	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
265	1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
266	1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
267	1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
268	1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
269	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
270	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
271	1880	IFRS Placeholder Expense Account	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
272		**Sub - Total**	**$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**
273	**General Plant**																													
274	1905	Land	$0																				$0	$0	$0	$0	$0	$0	$0	$0
275	1906	Land Rights	$0																				$0	$0	$0	$0	$0	$0	$0	$0
276	1908	Buildings and Fixtures	$0																				$0	$0	$0	$0	$0	$0	$0	$0
277	1910	Leasehold Improvements	$0																				$0	$0	$0	$0	$0	$0	$0	$0
278	1915	Office Furniture and Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
279	1920	Computer Equipment - Hardware	$0																				$0	$0	$0	$0	$0	$0	$0	$0
280	1925	Computer Software	($6,446,650)																				($2,552,537)	($582,824)	($1,635,246)	($1,224,816)	($347,446)	($81,231)	($22,550)	($6,446,650)
281	1930	Transportation Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
282	1935	Stores Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
283	1940	Tools, Shop and Garage Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
284	1945	Measurement and Testing Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
285	1950	Power Operated Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
286	1955	Communication Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
287	1960	Miscellaneous Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
288	1970	Load Management Controls - Customer Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
289	1975	Load Management Controls - Utility Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
290	1980	System Supervisory Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
291	1990	Other Tangible Property	$0																				$0	$0	$0	$0	$0	$0	$0	$0
292	2005	Property Under Capital Leases	$0																				$0	$0	$0	$0	$0	$0	$0	$0
293	2010	Electric Plant Purchased or Sold	$0																				$0	$0	$0	$0	$0	$0	$0	$0
294		**Sub - Total**	**($6,446,650)**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**($2,552,537)**	**($582,824)**	**($1,635,246)**	**($1,224,816)**	**($347,446)**	**($81,231)**	**($22,550)**	**($6,446,650)**
295																														
296		**TOTAL - 2120**	($6,446,650)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($2,552,537)	($582,824)	($1,635,246)	($1,224,816)	($347,446)	($81,231)	($22,550)	($6,446,650)

Categorization and Allocation of Amortization Expense - Property, Plant and Equipment - 5705

	A	B	C	D	E	F	G	H	J	K	L	M	O	AA	AB	AC	AE	AF	AG	AH	AJ	AV	AW	AX	AZ	BA	BB	BC	BE	BQ
302 303							Demand Allocation 1	2	4	5	6	7	9	Sub -total	Customer Allocation 1	2	4	5	6	7	9	Sub -total	A & G Allocation 1	2	4	5	6	7	9	Sub -total
304	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total
305	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
306	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
307	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
308	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
309	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
310	1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
311	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
312	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
313	1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
314	1808-2	Buildings and Fixtures < 50 KV	$1,315,706	$1,315,706	$0	$1,315,706	$294,902	$84,797	$425,981	$367,582	$138,782	$2,225	$1,438	$1,315,706	$0	$0	$0	$0	$0	$0	$0	$0								
315	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
316	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
317	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
318	1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
319	1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
320	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
321	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$1,794,940	$1,794,940	$0	$1,794,940	$378,843	$119,227	$594,559	$511,757	$189,800	$512	$242	$1,794,940	$0	$0	$0	$0	$0	$0	$0	$0								
322	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$183,391	$0	$183,391	$183,391	$0	$0	$0	$0	$0	$0	$0	$0	$35,042	$15,066	$52,658	$55,362	$24,540	$468	$256	$183,391								
323	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
324	1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
325	1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
326	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
327	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
328	1830-4	Poles, Towers and Fixtures - Primary	$1,901,910	$1,331,337	$570,573	$1,901,910	$280,994	$88,432	$440,995	$379,579	$140,778	$380	$180	$1,331,337	$474,387	$47,250	$10,589	$1,245	$24	$29,188	$7,891	$570,573								
329	1830-5	Poles, Towers and Fixtures - Secondary	$745,515	$521,860	$223,654	$745,515	$138,775	$43,685	$211,296	$127,941	$0	$99	$65	$521,860	$186,368	$18,417	$3,993	$310	$0	$11,467	$3,100	$223,654								
330	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
331	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
332	1835-4	Overhead Conductors and Devices - Primary	$609,829	$426,880	$182,949	$609,829	$90,098	$28,355	$141,401	$121,708	$45,139	$122	$58	$426,880	$152,108	$15,150	$3,395	$399	$8	$9,359	$2,530	$182,949								
333	1835-5	Overhead Conductors and Devices - Secondary	$239,042	$167,330	$71,713	$239,042	$44,497	$14,007	$67,750	$41,023	$0	$32	$21	$167,330	$59,757	$5,905	$1,280	$99	$0	$3,677	$994	$71,713								
334	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
335	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
336	1840-4	Underground Conduit - Primary	$672,579	$470,806	$201,774	$672,579	$99,369	$31,273	$155,950	$134,232	$49,784	$134	$64	$470,806	$167,759	$16,709	$3,745	$440	$9	$10,322	$2,791	$201,774								
337	1840-5	Underground Conduit - Secondary	$224,193	$156,935	$67,258	$224,193	$41,733	$13,137	$63,541	$38,475	$0	$30	$20	$156,935	$56,045	$5,538	$1,201	$93	$0	$3,448	$932	$67,258								
338	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								

A	B	C	D	E	F	G	H	J	K	L	M	O	AA	AB	AC	AE	AF	AG	AH	AJ	AV	AW	AX	AZ	BA	BB	BC	BE	BQ
						1	2	4	5	6	7	9	Sub -total	1	2	4	5	6	7	9	Sub -total	1	2	4	5	6	7	9	Sub -total
Account	Description	Contributed Capital	Demand	Customer	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1845-4	Underground Conductors and Devices - Primary	$5,095,509	$3,566,856	$1,528,653	$5,095,509	$752,826	$236,924	$1,181,492	$1,016,949	$377,165	$1,018	$481	$3,566,856	$1,270,955	$126,589	$28,370	$3,334	$65	$78,198	$21,141	$1,528,653								
1845-5	Underground Conductors and Devices - Secondary	$1,698,503	$1,188,952	$509,551	$1,698,503	$316,170	$99,527	$481,394	$291,488	$0	$225	$148	$1,188,952	$424,602	$41,960	$9,096	$706	$0	$26,124	$7,063	$509,551								
1850	Line Transformers	$2,630,107	$1,709,570	$920,537	$2,630,107	$454,615	$143,108	$692,186	$419,125	$0	$323	$213	$1,709,570	$767,071	$75,803	$16,433	$1,275	$0	$47,196	$12,760	$920,537								
1855	Services	$559,354	$0	$559,354	$559,354	$0	$0	$0	$0	$0	$0	$0	$0	$371,255	$73,376	$79,534	$6,171	$0	$22,842	$6,176	$559,354								
1860	Meters	$3,035,845	$0	$3,035,845	$3,035,845	$0	$0	$0	$0	$0	$0	$0	$0	$1,823,918	$890,837	$270,042	$47,734	$3,313	$0	$0	$3,035,845								
1880	IFRS Placeholder Expense Account	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
	Sub - Total	**$20,706,423**	**$12,651,171**	**$8,055,252**	**$20,706,423**	**$2,892,821**	**$902,472**	**$4,456,544**	**$3,449,858**	**$941,447**	**$5,099**	**$2,930**	**$12,651,171**	**$5,789,267**	**$1,332,600**	**$480,337**	**$117,168**	**$27,958**	**$242,288**	**$65,633**	**$8,055,252**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant																													
1905	Land	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$734,835																				$290,956	$66,434	$186,397	$139,613	$39,604	$9,259	$2,570	$734,835
1920	Computer Equipment - Hardware	$1,482,321																				$586,922	$134,013	$376,003	$281,630	$79,890	$18,678	$5,185	$1,482,321
1925	Computer Software	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	$1,405,237																				$556,400	$127,044	$356,450	$266,985	$75,736	$17,707	$4,915	$1,405,237
1935	Stores Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$199,481																				$78,984	$18,035	$50,600	$37,900	$10,751	$2,514	$698	$199,481
1945	Measurement and Testing Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$1,047,257																				$414,659	$94,680	$265,645	$198,971	$56,442	$13,196	$3,663	$1,047,257
1990	Other Tangible Property	$0																				$0	$0	$0	$0	$0	$0	$0	$0
2005	Property Under Capital Leases	$0																				$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**$4,869,131**				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,927,922	$440,205	$1,235,096	$925,099	$262,424	$61,353	$17,032	$4,869,131
	TOTAL - 5705	$25,575,554	$12,651,171	$8,055,252	$20,706,423	$2,892,821	$902,472	$4,456,544	$3,449,858	$941,447	$5,099	$2,930	$12,651,171	$5,789,267	$1,332,600	$480,337	$117,168	$27,958	$242,288	$65,633	$8,055,252	$1,927,922	$440,205	$1,235,096	$925,099	$262,424	$61,353	$17,032	$4,869,131

Categorization and Allocation of Amortization of Limited Term Electric Plant - 5710

						Demand Allocation 1	2	4	5	6	7	9	Sub -total	Customer Allocation 1	2	4	5	6	7	9	Sub -total	A & G Allocation 1	2	4	5	6	7	9	Sub -total
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1880	IFRS Placeholder Expense Account	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
	Sub - Total	**$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**
General Plant																													
1905	Land	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0																				$0	$0	$0	$0	$0	$0	$0	$0
2005	Property Under Capital Leases	$0																				$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**$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 - 5710	$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

Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - 5715

						Demand Allocation 1	2	4	5	6	7	9	Sub -total	Customer Allocation 1	2	4	5	6	7	9	Sub -total	A & G Allocation 1	2	4	5	6	7	9	Sub -total
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total

	A	B	C	D	E	F	G	H	J	K	L	M	O	AA	AB	AC	AE	AG	AI	AK	AM	AJ	AV	AW	AX	AZ	BA	BD	BC	BE	BG
16							1	2	4	5	6	7	9	Sub -total	1	2	4	5	6	7	9	Sub -total	1	1	2	4	5	6	7	9	Sub -total
17	Account	Description	Contributed Capital	Demand	Customer	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total
18	1505	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
19	1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
20	1905-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
21	1905-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
22	1906	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
23	1906-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
24	1906-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
25	1908	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
26	1908-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
27	1908-2	Buildings and Fixtures < 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
28	1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
29	1910-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
30	1910-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
31	1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
32	1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
33	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
34	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
35	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
36	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
37	1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
38	1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
39	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
40	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
41	1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
42	1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
43	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
44	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
45	1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
46	1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
47	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
48	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
49	1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
50	1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
51	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
52	1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
53	1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
54	1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
55	1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
56	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
57	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
58	1880	IFRS Placeholder Expense Account	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
59		**Sub - Total**	$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
60		**General Plant**																													
61	1905	Land	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
62	1906	Land Rights	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
63	1908	Buildings and Fixtures	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
64	1910	Leasehold Improvements	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
65	1915	Office Furniture and Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
66	1920	Computer Equipment - Hardware	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
67	1925	Computer Software	$3,197,218																				$1,265,931	$1,265,931	$289,052	$811,001	$607,448	$172,316	$40,286	$11,184	$3,197,218
68	1930	Transportation Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
69	1935	Stores Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
70	1940	Tools, Shop and Garage Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
71	1945	Measurement and Testing Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
72	1950	Power Operated Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
73	1955	Communication Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
74	1960	Miscellaneous Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
75	1970	Load Management Controls - Customer Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
76	1975	Load Management Controls - Utility Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
77	1980	System Supervisory Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
78	1990	Other Tangible Property	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
79	2005	Property Under Capital Leases	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
80	2010	Electric Plant Purchased or Sold	$0																				$0	$0	$0	$0	$0	$0	$0	$0	$0
81		**Sub - Total**	$3,197,218				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,265,931	$1,265,931	$289,052	$811,001	$607,448	$172,316	$40,286	$11,184	$3,197,218
82																															
83		**TOTAL - 5705**	$3,197,218	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,265,931	$1,265,931	$289,052	$811,001	$607,448	$172,316	$40,286	$11,184	$3,197,218
84																															
85																															
86		**Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720**																													
87																															
88																															
89							Demand Allocation								Customer Allocation								A & G Allocation								
90							1	2	4	5	6	7	9	Sub -total	1	2	4	5	6	7	9	Sub -total	1	1	2	4	5	6	7	9	Sub -total
91	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total
92	1505	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
93	1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
94	1905-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
95	1905-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
96	1906	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
97	1906-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
98	1906-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
99	1908	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
100	1908-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
101	1908-2	Buildings and Fixtures < 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
102	1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
103	1910-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
104	1910-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
105	1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
106	1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
107	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
108	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
109	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
110	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
111	1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
112	1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
113	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
114	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
115	1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
116	1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
117	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
118	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
119	1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
120	1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
121	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
122	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
123	1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
124	1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
125	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
126	1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
127	1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									
128	1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									

	A	B	C	D	E	F	G	H	J	K	L	M	O	AA	AB	AC	AE	AF	AG	AH	AJ	AV	AW	AX	AZ	BA	BB	BC	BE	BQ
16							1	2	4	5	6	7	9	Sub -total	1	2	4	5	6	7	9	Sub -total	1	2	4	5	6	7	9	Sub -total
17	Account	Description	Contributed Capital	Demand	Customer	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	Sub -total
564	1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
565	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
566	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
567	1880	rFRS Placeholder Expense Account	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
568		Sub - Total	$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
569	General Plant																													
570	1905	Land	$0																				$0	$0	$0	$0	$0	$0	$0	$0
571	1906	Land Rights	$0																				$0	$0	$0	$0	$0	$0	$0	$0
572	1908	Buildings and Fixtures	$0																				$0	$0	$0	$0	$0	$0	$0	$0
573	1910	Leasehold Improvements	$0																				$0	$0	$0	$0	$0	$0	$0	$0
574	1915	Office Furniture and Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
575	1920	Computer Equipment - Hardware	$0																				$0	$0	$0	$0	$0	$0	$0	$0
576	1925	Computer Software	$0																				$0	$0	$0	$0	$0	$0	$0	$0
577	1930	Transportation Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
578	1935	Stores Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
579	1940	Tools, Shop and Garage Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
580	1945	Measurement and Testing Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
581	1950	Power Operated Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
582	1955	Communication Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
583	1960	Miscellaneous Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
584	1970	Load Management Controls - Customer Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
585	1975	Load Management Controls - Utility Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
586	1980	System Supervisory Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
587	1990	Other Tangible Property	$0																				$0	$0	$0	$0	$0	$0	$0	$0
588	2005	Property Under Capital Leases	$0																				$0	$0	$0	$0	$0	$0	$0	$0
589	2010	Electric Plant Purchased or Sold	$0																				$0	$0	$0	$0	$0	$0	$0	$0
590		Sub - Total	$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
591																														
592		TOTAL - 5720	$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
593																														
594							Demand Allocation 1							Sub -total	Customer Allocation 1							Sub -total	A & G Allocation 1							Sub -total
595	Account	Description		Demand	Customer	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered		Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered		Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered	
596																														
597	1565	Conservation and Demand Management	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.06%	15.81%	19.72%	10.20%	2.70%	1.16%	0.35%	100.00%								
598	1805	Land		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
599	1805-1	Land Station >50 kV	100%	100%	0%	100%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
600	1805-2	Land Station <50 kV	100%	100%	0%	100%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
601	1806	Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
602	1806-1	Land Rights Station >50 kV	100%	100%	0%	100%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
603	1806-2	Land Rights Station <50 kV	100%	100%	0%	100%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
604	1808	Buildings and Fixtures		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
605	1808-1	Buildings and Fixtures > 50 kV	100%	100%	0%	100%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
606	1808-2	Buildings and Fixtures < 50 kV	100%	100%	0%	100%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
607	1810	Leasehold Improvements		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
608	1810-1	Leasehold Improvements >50 kV	100%	100%	0%	100%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
609	1810-2	Leasehold Improvements <50 kV	100%	100%	0%	100%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
610	1815	Transformer Station Equipment - Normally Primary above 50 kV	100%	100%	0%	100%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
611	1820	Distribution Station Equipment - Normally Primary below 50 kV					22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
612	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	100%	100%	0%	100%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
613	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	100%	100%	0%	100%	21.11%	6.64%	33.12%	28.51%	10.57%	0.03%	0.01%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
614	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	19.11%	8.22%	28.71%	30.19%	13.38%	0.26%	0.14%	100.00%								
615	1825	Storage Battery Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
616	1825-1	Storage Battery Equipment > 50 kV	100%	100%	0%	100%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
617	1825-2	Storage Battery Equipment <50 kV	100%	100%	0%	100%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
618	1830	Poles, Towers and Fixtures		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
619	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	100%	100%	0%	100%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
620	1830-4	Poles, Towers and Fixtures - Primary	100%	70%	30%	100%	21.11%	6.64%	33.12%	28.53%	10.57%	0.03%	0.01%	100.00%	83.14%	8.28%	1.86%	0.22%	0.00%	5.12%	1.38%	100.00%								
621	1830-5	Poles, Towers and Fixtures - Secondary	100%	70%	30%	100%	26.59%	8.37%	40.49%	24.52%	0.00%	0.02%	0.01%	100.00%	83.33%	8.23%	1.79%	0.14%	0.00%	5.13%	1.39%	100.00%								
622	1835	Overhead Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
623	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	100%	100%	0%	100%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
624	1835-4	Overhead Conductors and Devices - Primary	100%	70%	30%	100%	21.11%	6.64%	33.12%	28.51%	10.57%	0.03%	0.01%	100.00%	83.14%	8.28%	1.86%	0.22%	0.00%	5.12%	1.38%	100.00%								
625	1835-5	Overhead Conductors and Devices - Secondary	100%	70%	30%	100%	26.59%	8.37%	40.49%	24.52%	0.00%	0.02%	0.01%	100.00%	83.33%	8.23%	1.79%	0.14%	0.00%	5.13%	1.39%	100.00%								
626	1840	Underground Conduit		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
627	1840-3	Underground Conduit - Bulk Delivery	100%	100%	0%	100%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
628	1840-4	Underground Conduit - Primary	100%	70%	30%	100%	21.11%	6.64%	33.12%	28.51%	10.57%	0.03%	0.01%	100.00%	83.14%	8.28%	1.86%	0.22%	0.00%	5.12%	1.38%	100.00%								
629	1840-5	Underground Conduit - Secondary	100%	70%	30%	100%	26.59%	8.37%	40.49%	24.52%	0.00%	0.02%	0.01%	100.00%	83.33%	8.23%	1.79%	0.14%	0.00%	5.13%	1.39%	100.00%								
630	1845	Underground Conductors and Devices		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
631	1845-3	Underground Conductors and Devices - Bulk Delivery	100%	100%	0%	100%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
632	1845-4	Underground Conductors and Devices - Primary	100%	70%	30%	100%	21.11%	6.64%	33.12%	28.51%	10.57%	0.03%	0.01%	100.00%	83.14%	8.28%	1.86%	0.22%	0.00%	5.12%	1.38%	100.00%								
633	1845-5	Underground Conductors and Devices - Secondary	100%	70%	30%	100%	26.59%	8.37%	40.49%	24.52%	0.00%	0.02%	0.01%	100.00%	83.33%	8.23%	1.79%	0.14%	0.00%	5.13%	1.39%	100.00%								
634	1850	Line Transformers	100%	65%	35%	100%	26.59%	8.37%	40.49%	24.52%	0.00%	0.02%	0.01%	100.00%	83.33%	8.23%	1.79%	0.14%	0.00%	5.13%	1.39%	100.00%								
635	1855	Services	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	66.37%	13.12%	14.22%	1.10%	0.00%	4.08%	1.10%	100.00%								
636	1860	Meters	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	60.08%	25.34%	8.90%	1.57%	0.11%	0.00%	0.00%	100.00%								
637	1880	rFRS Placeholder Expense Account	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
638	General Plant																													
639	1905	Land	100%																				40%	9%	25%	19%	5%	1%	0%	100%
640	1906	Land Rights	100%																				40%	9%	25%	19%	5%	1%	0%	100%
641	1908	Buildings and Fixtures	100%																				40%	9%	25%	19%	5%	1%	0%	100%
642	1910	Leasehold Improvements	100%																				40%	9%	25%	19%	5%	1%	0%	100%
643	1915	Office Furniture and Equipment	100%																				40%	9%	25%	19%	5%	1%	0%	100%
644	1920	Computer Equipment - Hardware	100%																				40%	9%	25%	19%	5%	1%	0%	100%
645	1925	Computer Software	100%																				40%	9%	25%	19%	5%	1%	0%	100%
646	1930	Transportation Equipment	100%																				40%	9%	25%	19%	5%	1%	0%	100%
647	1935	Stores Equipment	100%																				40%	9%	25%	19%	5%	1%	0%	100%
648	1940	Tools, Shop and Garage Equipment	100%																				40%	9%	25%	19%	5%	1%	0%	100%
649	1945	Measurement and Testing Equipment	100%																				40%	9%	25%	19%	5%	1%	0%	100%
650	1950	Power Operated Equipment	100%																				40%	9%	25%	19%	5%	1%	0%	100%
651	1955	Communication Equipment	100%																				40%	9%	25%	19%	5%	1%	0%	100%
652	1960	Miscellaneous Equipment	100%																				40%	9%	25%	19%	5%	1%	0%	100%
653	1970	Load Management Controls - Customer Premises	100%																				40%	9%	25%	19%	5%	1%	0%	100%
654	1975	Load Management Controls - Utility Premises	100%																				40%	9%	25%	19%	5%	1%	0%	100%
655	1980	System Supervisory Equipment	100%																				40%	9%	25%	19%	5%	1%	0%	100%
656	1990	Other Tangible Property	100%																				40%	9%	25%	19%	5%	1%	0%	100%
657	2005	Property Under Capital Leases	100%																				40%	9%	25%	19%	5%	1%	0%	100%
658	2010	Electric Plant Purchased or Sold	100%																				40%	9%	25%	19%	5%	1%	0%	100%

Ontario

2013 COST ALLOCATION

Enersource Hydro Mississauga

EB-2012-0033

Friday, May 18, 2012

Sheet E1 Categorization Worksheet - RUN 2

This worksheet details how Density is derived and how Costs are Categorized.

Density of Utility

Density	Number of Customers	kM of Lines
78	199182	2552

Deemed Customer Cost Component based on Survey Results

		Customer Component	
If Density is < 30 customers per kM of lines then	LOW	0.6	*All*
If Density is Between 30 and 60 customers per kM of lines then	MEDIUM	0.4	*All*
If Density is Between > 60 customers per kM of lines then	HIGH	0.3	*Distribution*
If Density is Between > 60 customers per kM of lines then	HIGH	0.35	*Transformers*

Categorization and Demand Allocation for Distribution Assets Accounts

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	Distribution Plant			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 KV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	30%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	30%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	30%
1835	Overhead Conductors and Devices	DNCP	CCA	30%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	30%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	30%
1840	Underground Conduit	DNCP	CCA	30%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	30%
1840-5	Underground Conduit - Secondary	SNCP	CCS	30%
1845	Underground Conductors and Devices	DNCP	CCA	30%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	30%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	30%
1850	Line Transformers	LTNCP	CCLT	35%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1880	IFRS Placeholder Asset Account		0	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	30%
5010	Load Dispatching	1815-1855 D	1815-1855 C	30%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	30%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	30%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
5035	Overhead Distribution Transformers-Operation	1850 D	1850 C	35%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	30%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	30%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	35%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	30%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	30%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	30%
	Maintenance			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	30%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	30%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	30%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	30%
5145	Maintenance of Underground Conduit	1840 D	1840 C	30%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	30%
5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	35%
5175	Maintenance of Meters		1860 C	100%
5305	Supervision		CWNB	100%
5310	Meter Reading Expense		CWMR	100%
5315	Customer Billing		CWNB	100%
5320	Collecting		CWNB	100%
5325	Collecting- Cash Over and Short		CWNB	100%
5330	Collection Charges		CWNB	100%
5335	Bad Debt Expense		BDHA	100%
5340	Miscellaneous Customer Accounts Expenses		CWNB	100%

2013 COST ALLOCATION

Enersource Hydro Mississauga

EB-2012-0033

Friday, May 18, 2012

Sheet E2 Allocator Worksheet - RUN 2

Details:
The worksheet below details how allocators are derived.

Explanation	ID and Factors	Total	1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered
Demand Allocators									
1 cp									
Transformation CP	TCP1	100.00%	24.44%	5.96%	33.98%	26.90%	8.63%	0.00%	0.09%
Bulk Delivery (SubTransmission) CP	BCP1	100.00%	24.44%	5.96%	33.98%	26.90%	8.63%	0.00%	0.09%
Distribution CP (Total System)	DCP1	100.00%	24.44%	5.96%	33.98%	26.90%	8.63%	0.00%	0.09%
4 cp									
Transformation CP	TCP4	100.00%	22.80%	6.28%	33.45%	28.28%	9.10%	0.00%	0.09%
Bulk Delivery (SubTransmission) CP	BCP4	100.00%	22.80%	6.28%	33.45%	28.28%	9.10%	0.00%	0.09%
Distribution CP (Total System)	DCP4	100.00%	22.80%	6.28%	33.45%	28.28%	9.10%	0.00%	0.09%
12 cp									
Transformation CP	TCP12	100.00%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%
Bulk Delivery (SubTransmission) CP	BCP12	100.00%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%
Distribution CP (Total System)	DCP12	100.00%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%
NON CO_INCIDENT PEAK									
1 NCP									
Distribution NCP (Total System)	DNCP1	100.00%	26.76%	6.54%	30.84%	26.37%	9.45%	0.03%	0.01%
Primary NCP	PNCP1	100.00%	22.93%	6.40%	32.62%	27.98%	10.03%	0.03%	0.01%
Line Transformer NCP	LTNCP1	100.00%	25.33%	7.10%	36.35%	31.19%	0.00%	0.02%	0.01%
Secondary NCP	SNCP1	100.00%	25.33%	7.10%	36.35%	31.19%	0.00%	0.02%	0.01%
4 NCP									
Distribution NCP (Total System)	DNCP4	100.00%	25.24%	6.78%	31.22%	26.79%	9.93%	0.03%	0.01%
Primary NCP	PNCP4	100.00%	21.11%	6.64%	33.12%	28.51%	10.57%	0.03%	0.01%
Line Transformer NCP	LTNCP4	100.00%	26.59%	8.37%	40.49%	24.52%	0.00%	0.02%	0.01%
Secondary NCP	SNCP4	100.00%	26.59%	8.37%	40.49%	24.52%	0.00%	0.02%	0.01%
12 NCP									
Distribution NCP (Total System)	DNCP12	100.00%	23.79%	6.93%	31.52%	27.03%	10.69%	0.02%	0.01%
Primary NCP	PNCP12	100.00%	19.20%	6.80%	33.60%	28.92%	11.45%	0.02%	0.01%
Line Transformer NCP	LTNCP12	100.00%	21.51%	7.63%	38.07%	32.77%	0.00%	0.01%	0.01%
Secondary NCP	SNCP12	100.00%	21.51%	7.63%	38.07%	32.77%	0.00%	0.01%	0.01%
Demand Allocators - Composite									
DEMAND 1815-1855	1815-1855 D	100.00%	22.75%	7.16%	35.33%	27.31%	7.40%	0.03%	0.01%
DEMAND 1808	1808 D	100.00%	22.41%	6.44%	32.38%	27.94%	10.55%	0.17%	0.11%
DEMAND 1815	1815 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1820	1820 D	100.00%	21.11%	6.64%	33.12%	28.51%	10.57%	0.03%	0.01%

	A	B	C	D	E	G	H	I	J	L
14				1	2	4	5	6	7	9
15	Explanation	ID and Factors	Total	Residential	GS < 50kW	GS 50 - 499kW	GS 500 - 4999kW	Large User > 5MW	Street Light	Unmetered
		1815 & 1820								
59	DEMAND 1815 & 1820	D	100.00%	21.11%	6.64%	33.12%	28.51%	10.57%	0.03%	0.01%
60	DEMAND 1830	1830 D	100.00%	22.65%	7.13%	35.20%	27.39%	7.60%	0.03%	0.01%
61	DEMAND 1835	1835 D	100.00%	22.65%	7.13%	35.20%	27.39%	7.60%	0.03%	0.01%
		1830 & 1835								
62	DEMAND 1830 & 1835	D	100.00%	22.65%	7.13%	35.20%	27.39%	7.60%	0.03%	0.01%
63	DEMAND 1840	1840 D	100.00%	22.48%	7.07%	34.97%	27.51%	7.93%	0.03%	0.01%
64	DEMAND 1845	1845 D	100.00%	22.48%	7.07%	34.97%	27.51%	7.93%	0.03%	0.01%
		1840 & 1845								
65	DEMAND 1840 & 1845	D	100.00%	22.48%	7.07%	34.97%	27.51%	7.93%	0.03%	0.01%
66	DEMAND 1850	1850 D	100.00%	26.59%	8.37%	40.49%	24.52%	0.00%	0.02%	0.01%
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
69										
70	CUSTOMER ALLOCATORS									
71										
72	Billing Data									
73	kWh	CEN	100.00%	19.11%	8.22%	28.71%	30.19%	13.38%	0.26%	0.14%
74	kW	CDEM	100.00%	0.00%	0.00%	46.94%	39.40%	13.28%	0.38%	0.00%
75	kWh - Excl WMP	CEN EWMP	100.00%	19.11%	8.22%	28.71%	30.19%	13.38%	0.26%	0.14%
76										
77	Dollar Billed	CREV	100.00%	37.39%	13.83%	25.70%	16.19%	5.22%	1.17%	0.51%
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	50.17%	30.50%	16.10%	3.19%	0.00%	0.00%	0.05%
79	Late Payment 3 Year Historical Average	LPHA	100.00%	53.00%	17.47%	17.01%	12.34%	0.00%	0.00%	0.17%
80										
81	Number of Bills	CNB	100.00%	79.85%	15.98%	3.57%	0.42%	0.01%	0.00%	0.17%
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	78.72%	21.28%
83	Embeded Distributor	ED	100.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%
85										
86	Total Number of Customer	CCA	100.00%	83.11%	8.32%	1.86%	0.22%	0.00%	5.11%	1.38%
87	Subtransmission Customer Base	CCB	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	78.72%	21.28%
88	Primary Feeder Customer Base	CCP	100.00%	83.14%	8.28%	1.86%	0.22%	0.00%	5.12%	1.38%
89	Line Transformer Customer Base	CCLT	100.00%	83.33%	8.23%	1.79%	0.14%	0.00%	5.13%	1.39%
90	Secondary Feeder Customer Base	CCS	100.00%	83.33%	8.23%	1.79%	0.14%	0.00%	5.13%	1.39%
91										
92	Weighted - Services	CWCS	100.00%	66.37%	13.12%	14.22%	1.10%	0.00%	4.08%	1.10%
93	Weighted Meter -Capital	CWMC	100.00%	60.08%	29.34%	8.90%	1.57%	0.11%	0.00%	0.00%
94	Weighted Meter Reading	CWMR	100.00%	55.19%	10.77%	23.52%	9.48%	1.04%	0.00%	0.00%
95	Weighted Bills	CWNB	100.00%	57.03%	22.83%	17.83%	2.09%	0.09%	0.00%	0.12%
96										
97	CUSTOMER ALLOCATORS - Composite									
98										
99	CUSTOMER 1815-1855	1815-1855 C	100.00%	78.35%	8.82%	4.48%	1.67%	0.61%	4.78%	1.30%
100	CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
101	CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
102	CUSTOMER 1820	1820 C	100.00%	19.11%	8.22%	28.71%	30.19%	13.38%	0.26%	0.14%
		1815 & 1820								
103	CUSTOMER 1815 & 1820	C	100.00%	19.11%	8.22%	28.71%	30.19%	13.38%	0.26%	0.14%
104	CUSTOMER 1830	1830 C	100.00%	83.19%	8.27%	1.84%	0.20%	0.00%	5.12%	1.38%
105	CUSTOMER 1835	1835 C	100.00%	83.19%	8.27%	1.84%	0.20%	0.00%	5.12%	1.38%
		1830 & 1835								
106	CUSTOMER 1830 & 1835	C	100.00%	83.19%	8.27%	1.84%	0.20%	0.00%	5.12%	1.38%
107	CUSTOMER 1840	1840 C	100.00%	83.19%	8.27%	1.84%	0.20%	0.00%	5.12%	1.38%
108	CUSTOMER 1845	1845 C	100.00%	83.19%	8.27%	1.84%	0.20%	0.00%	5.12%	1.38%

	A	B	C	D	E	G	H	I	J	L
14				1	2	4	5	6	7	9
15	**Explanation**	**ID and Factors**	**Total**	**Residential**	**GS < 50kW**	**GS 50 - 499kW**	**GS 500 - 4999kW**	**Large User > 5MW**	**Street Light**	**Unmetered**
109	CUSTOMER 1840 & 1845	**1840 & 1845 C**	**100.00%**	**83.19%**	**8.27%**	**1.84%**	**0.20%**	**0.00%**	**5.12%**	**1.38%**
110	CUSTOMER 1850	**1850 C**	**100.00%**	**83.33%**	**8.23%**	**1.79%**	**0.14%**	**0.00%**	**5.13%**	**1.39%**
111	CUSTOMER 1855	**1855 C**	**100.00%**	**66.37%**	**13.12%**	**14.22%**	**1.10%**	**0.00%**	**4.08%**	**1.10%**
112	CUSTOMER 1860	**1860 C**	**100.00%**	**60.08%**	**29.34%**	**8.90%**	**1.57%**	**0.11%**	**0.00%**	**0.00%**
113										
114	**Composite Allocators**									
115	Net Fixed Assets	**NFA**	**100.00%**	**39.54%**	**9.06%**	**25.38%**	**19.02%**	**5.40%**	**1.25%**	**0.35%**
116	Net Fixed Assets Excluding Capital Contribution	**NFA ECC**	**100.00%**	**39.59%**	**9.04%**	**25.37%**	**19.00%**	**5.39%**	**1.26%**	**0.35%**
117	5005-5340	**O&M**	**100.00%**	**50.06%**	**15.81%**	**19.72%**	**10.20%**	**2.70%**	**1.16%**	**0.35%**
118	Account Setup	**Acct**	**100.00%**	**50.06%**	**15.81%**	**19.72%**	**10.20%**	**2.70%**	**1.16%**	**0.35%**
119	Access to Poles	**POLE**	**100.00%**	**40.81%**	**7.47%**	**25.19%**	**19.23%**	**5.32%**	**1.55%**	**0.42%**
120	5005-6225	**OM&A**	**100.00%**	**49.86%**	**15.68%**	**19.83%**	**10.37%**	**2.75%**	**1.17%**	**0.35%**

2013 COST ALLOCATION

Enersource Hydro Mississauga

EB-2012-0033

Friday, May 18, 2012

Sheet E3 Demand Allocator Worksheet - RUN 2

Instructions:
Input sheet for Demand Allocators.

PLCC WATTS
400

	Customer Classes	Total	1 Residential	2 GS < 50kW	4 GS 50 - 499kW	5 GS 500 - 4999kW	6 Large User > 5MW	7 Street Light	9 Unmetered
19	CCA	212,815	176,865	17,703	3,950	464	9	10,882	2,942
20	CCB	13,824	0	0	0	0	0	10,882	2,942
21	CCP	212,726	176,865	17,616	3,948	464	9	10,882	2,942
22	CCLT	212,250	176,865	17,478	3,789	294	0	10,882	2,942
23	CCS	212,250	176,865	17,478	3,789	294	0	10,882	2,942
25	PLCC-CCA	85,126	70,746	7,081	1,580	186	4	4,353	1,177
26	PLCC-CCB	5,530	0	0	0	0	0	4,353	1,177
27	PLCC-CCP	85,090	70,746	7,046	1,579	186	4	4,353	1,177
28	PLCC-CCLT	84,900	70,746	6,991	1,516	118	0	4,353	1,177
29	PLCC-CCS	84,900	70,746	6,991	1,516	118	0	4,353	1,177
32	1NCP								
33	DNCP1	1,383,636	368,715	90,149	425,021	363,441	130,185	4,777	1,349
34	PNCP1	1,377,438	367,063	89,745	423,117	361,813	129,602	4,756	1,343
35	LTNCP1	1,201,044	353,421	86,290	407,240	348,222	0	4,579	1,293
36	SNCP1	1,201,044	353,421	86,290	407,240	348,222	0	4,579	1,293
38	PLCC - 1NCP								
39	DNCP1A	1,378,106	368,715	90,149	425,021	363,441	130,185	424	172
40	PNCP1A	1,292,347	296,317	82,698	421,537	361,628	129,598	403	166
41	LTNCP1A	1,116,145	282,675	79,299	405,725	348,104	0	226	116
42	SNCP1A	1,116,145	282,675	79,299	405,725	348,104	0	226	116
44	4 NCP								
46	DNCP4	5,263,256	1,322,968	355,208	1,636,507	1,403,880	520,407	18,894	5,393
47	PNCP4	5,239,678	1,317,041	353,616	1,629,175	1,397,590	518,076	18,810	5,369
48	LTNCP4	4,044,081	1,268,093	338,067	1,505,966	908,675	0	18,111	5,169
49	SNCP4	4,044,081	1,268,093	338,067	1,505,966	908,675	0	18,111	5,169
51	PLCC - 4NCP								
52	DNCP4A	5,241,138	1,322,968	355,208	1,636,507	1,403,880	520,407	1,483	686
53	PNCP4A	4,899,316	1,034,057	325,431	1,622,859	1,396,848	518,061	1,399	661
54	LTNCP4A	3,704,481	985,109	310,103	1,499,904	908,205	0	700	462
55	SNCP4A	3,704,481	985,109	310,103	1,499,904	908,205	0	700	462
57	12NCP								
59	DNCP12	14,621,159	3,462,435	1,009,205	4,587,026	3,934,159	1,556,636	55,566	16,131
60	PNCP12	14,555,658	3,446,924	1,004,684	4,566,477	3,916,535	1,549,662	55,317	16,058
61	LTNCP12	12,502,109	3,318,818	960,507	4,389,924	3,764,137	0	53,262	15,462
62	SNCP12	12,502,109	3,318,818	960,507	4,389,924	3,764,137	0	53,262	15,462
64	PLCC - 12NCP								
65	DNCP12A	14,554,804	3,462,435	1,009,205	4,587,026	3,934,159	1,556,636	3,333	2,009
66	PNCP12A	13,534,574	2,597,972	920,127	4,547,527	3,914,308	1,549,619	3,084	1,937
67	LTNCP12A	11,483,309	2,469,866	876,612	4,371,737	3,762,726	0	1,028	1,340
68	SNCP12A	11,483,309	2,469,866	876,612	4,371,737	3,762,726	0	1,028	1,340

2013 COST ALLOCATION

Enersource Hydro Mississauga

EB-2012-0033

Friday, May 18, 2012

Sheet E4 Trial Balance Allocation Detail Worksheet - RUN 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:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M			O&M						
1608	Franchises and Consents	Other Distribution Assets	gp							NFA ECC					
1805	Land		dp	DDCP											
1805-1	Land Station >50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1805-2	Land Station <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1806	Land Rights		dp	DDCP											
1806-1	Land Rights Station >50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1806-2	Land Rights Station <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1808	Buildings and Fixtures		dp	DDCP											
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1810	Leasehold Improvements		dp	DDCP											
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12			DCP12				DCP12			DCP12
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4			PNCP4					PNCP4		PNCP4
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN			CEN						
1825	Storage Battery Equipment		dp	DDCP											
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1830	Poles, Towers and Fixtures		dp	DDNCP											
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12				BCP12			BCP12
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1835	Overhead Conductors and Devices		dp	DDNCP											
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12				BCP12			BCP12
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1840	Underground Conduit		dp	DDNCP											
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12			BCP12				BCP12			BCP12
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP											
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP12			BCP12				BCP12			BCP12
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x	LTNCP4	CCLT				LTNCP4		LTNCP4
1855	Services	Services and Meters	dp			CWCS			CWCS						
1860	Meters	Services and Meters	dp			CWMC			CWMC						
1880	IFRS Placeholder Asset Account	IFRS Placeholder Asset Account	dp			0			0						
1905	Land	Land and Buildings	gp							NFA ECC					

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
1906	Land Rights	Land and Buildings	gp							NFA ECC					
1908	Buildings and Fixtures	General Plant	gp							NFA ECC					
1910	Leasehold Improvements	General Plant	gp							NFA ECC					
1915	Office Furniture and Equipment	Equipment	gp							NFA ECC					
1920	Computer Equipment - Hardware	IT Assets	gp							NFA ECC					
1925	Computer Software	IT Assets	gp							NFA ECC					
1930	Transportation Equipment	Equipment	gp							NFA ECC					
1935	Stores Equipment	Equipment	gp							NFA ECC					
1940	Tools, Shop and Garage Equipment	Equipment	gp							NFA ECC					
1945	Measurement and Testing Equipment	Equipment	gp							NFA ECC					
1950	Power Operated Equipment	Equipment	gp							NFA ECC					
1955	Communication Equipment	Equipment	gp							NFA ECC					
1960	Miscellaneous Equipment	Equipment	gp							NFA ECC					
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp							NFA ECC					
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp							NFA ECC					
1980	System Supervisory Equipment	Other Distribution Assets	gp							NFA ECC					
1990	Other Tangible Property	Other Distribution Assets	gp							NFA ECC					
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout		Break out	Breakout						
2005	Property Under Capital Leases	Other Distribution Assets	gp							NFA ECC					
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp							NFA ECC					
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
3046	Balance Transferred From Income	Equity	NI								NFA				
4080	Distribution Services 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								CWNB				
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				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								OM&A				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi								OM&A				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi								OM&A				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A				

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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		cp	ncp	non-demand	FINAL
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A					
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi								OM&A					
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi								OM&A					
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi								OM&A					
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi								OM&A					
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi								OM&A					
4405	Interest and Dividend Income	Other Income & Deductions	mi								OM&A					
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi								OM&A					
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop							CEN EWMP						
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop							CEN EWMP						
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop							CEN EWMP						
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop							CEN EWMP						
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop							CEN						
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop							CEN EWMP						
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop							CEN						
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop							CEN EWMP						
4750	Charges-LV	Power Supply Expenses (Working Capital)	cop							CEN						
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C						1815-1855 D	1815-1855 D
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C						1815-1855 D	1815-1855 D
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C						1808 D	1808 D
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C						1815 D	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C						1815 D	1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C						1820 D	1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C						1820 D	1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835	1830 & 1835	1830 & 1835 C	x	1830 & 1835	1830 & 1835 C						1830 & 1835 D	1830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835	1830 & 1835	1830 & 1835 C	x	1830 & 1835	1830 & 1835 C						1830 & 1835 D	1830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835	1830 & 1835	1830 & 1835 C		1830 & 1835	1830 & 1835 C						1830 & 1835 D	1830 & 1835 D
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C						1850 D	1850 D
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845	1840 & 1845	1840 & 1845 C	x	1840 & 1845	1840 & 1845 C						1840 & 1845 D	1840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845	1840 & 1845	1840 & 1845 C	x	1840 & 1845	1840 & 1845 C						1840 & 1845 D	1840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845	1840 & 1845	1840 & 1845 C		1840 & 1845	1840 & 1845 C						1840 & 1845 D	1840 & 1845 D
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C						1850 D	1850 D
5065	Meter Expense	Operation (Working Capital)	cu			CWMC			CWMC							
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA							
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA							
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C						1815-1855 D	1815-1855 D
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845	1840 & 1845	1840 & 1845 C	x	1840 & 1845	1840 & 1845 C						1840 & 1845 D	1840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835	1830 & 1835	1830 & 1835 C	x	1830 & 1835	1830 & 1835 C						1830 & 1835 D	1830 & 1835 D
5096	Other Rent	Operation (Working Capital)	di							O&M						
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C						1815-1855 D	1815-1855 D
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C						1808 D	1808 D
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C						1815 D	1815 D

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related					
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID		cp	ncp	non-demand	FINAL
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C						1820 D	1820 D
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x	1830 D	1830 C						1830 D	1830 D
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x	1835 D	1835 C						1835 D	1835 D
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C						1855 D	1855 D
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	830 & 1835	1830 & 1835 C	x	830 & 1835	1830 & 1835 C						1830 & 1835 D	1830 & 1835 D
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C						1840 D	1840 D
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C						1845 D	1845 D
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C						1855 D	1855 D
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C						1850 D	1850 D
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C						1860 D	1860 D
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB							
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			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						
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						

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related					
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID		cp	ncp	non-demand	FINAL
5670	Rent	Administrative and General Expenses (Working Capital)	ad							O&M						
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad							O&M						
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad							O&M						
5681	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad							0						
5682	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad							0						
5683	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad							0						
5684	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad							0						
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop							NFA ECC						
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout						PRORATED	PRORATED
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout						PRORATED	PRORATED
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout						PRORATED	PRORATED
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout			Breakout						PRORATED	PRORATED
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep							O&M						
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep							O&M						
5740	Amortization of Deferred Charges	Amortization of Assets	dep							O&M						
6005	Interest on Long Term Debt	Interest Expense - Unclassifed	INT							NFA						
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad							NFA						
6110	Income Taxes	Income Tax Expense - Unclassified	Input							NFA						
6205	Donations	Charitable Contributions	ad							O&M						
6210	Life Insurance	Insurance Expense (Working Capital)	ad							O&M						
6215	Penalties	Other Distribution Expenses	ad							O&M						
6225	Other Deductions	Other Distribution Expenses	ad							O&M						

2013 COST ALLOCATION
Enersource Hydro Mississauga
EB-2012-0033
Friday, May 18, 2012
Sheet E5 Reconciliation Worksheet - RUN 2

Details:
The worksheet below shows reconciliation of costs included and excluded in the Trial Balance.

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management Expenditures and Recoveries	$0		$0		$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	$0		$0		$0	$0	$0	$0	$0	$0
1805	Land		$0	$0		$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1806	Land Rights		$0	$0		$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures		$0	$0		$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV		$35,768,173	$35,768,173		$0	$35,768,173	$35,768,173	$0	$35,768,173	$0
1810	Leasehold Improvements		$0	$0		$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		$0	$0		$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		$59,233,339	$59,233,339		$0	$59,233,339	$59,233,339	$0	$59,233,339	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		$6,051,946	$6,051,946		$0	$6,051,946	$6,051,946	$0	$6,051,946	$0
1825	Storage Battery Equipment		$0	$0		$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures		$0	$0		$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary		$65,206,653	$65,206,653		$0	$65,206,653	$65,206,653	$0	$65,206,653	$0
1830-5	Poles, Towers and Fixtures - Secondary		$25,559,846	$25,559,846		$0	$25,559,846	$25,559,846	$0	$25,559,846	$0
1835	Overhead Conductors and Devices		$0	$0		$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary		$11,530,279	$11,530,279		$0	$11,530,279	$11,530,279	$0	$11,530,279	$0
1835-5	Overhead Conductors and Devices - Secondary		$4,519,664	$4,519,664		$0	$4,519,664	$4,519,664	$0	$4,519,664	$0
1840	Underground Conduit		$0	$0		$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary		$27,533,057	$27,533,057		$0	$27,533,057	$27,533,057	$0	$27,533,057	$0
1840-5	Underground Conduit - Secondary		$9,177,686	$9,177,686		$0	$9,177,686	$9,177,686	$0	$9,177,686	$0
1845	Underground Conductors and Devices		$0	$0		$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary		$119,723,668	$119,723,668		$0	$119,723,668	$119,723,668	$0	$119,723,668	$0
1845-5	Underground Conductors and Devices - Secondary		$39,907,889	$39,907,889		$0	$39,907,889	$39,907,889	$0	$39,907,889	$0
1850	Line Transformers		$57,276,606	$57,276,606		$0	$57,276,606	$57,276,606	$0	$57,276,606	$0
1855	Services		$15,157,937	$15,157,937		$0	$15,157,937	$15,157,937	$0	$15,157,937	$0
1860	Meters		$38,015,782	$38,015,782		$0	$38,015,782	$38,015,782	$0	$38,015,782	$0
1880	IFRS Placeholder Asset Account		$0	$0		$0	$0	$0	$0	$0	$0
1905	Land	$0	$10,401,532	$10,401,532		$0	$10,401,532	$10,401,532	$0	$10,401,532	$0
1906	Land Rights	$0	$0	$0		$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0	$0	$0		$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0		$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0	$5,260,385	$5,260,385		$0	$5,260,385	$5,260,385	$0	$5,260,385	$0
1920	Computer Equipment - Hardware	$0	$6,065,439	$6,065,439		$0	$6,065,439	$6,065,439	$0	$6,065,439	$0
1925	Computer Software	$0	$25,743,790	$25,743,790		$0	$25,743,790	$25,743,790	$0	$25,743,790	$0

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1930	Transportation Equipment	$0	$9,541,776	$9,541,776		$0	$9,541,776	$9,541,776	$0	$9,541,776	$0
1935	Stores Equipment	$0	$0	$0		$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$0	$1,463,130	$1,463,130		$0	$1,463,130	$1,463,130	$0	$1,463,130	$0
1945	Measurement and Testing Equipment	$0	$0	$0		$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0	$0	$0		$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0	$0	$0		$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0		$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0	$0	$0		$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0		$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$0	$13,856,478	$13,856,478		$0	$13,856,478	$13,856,478	$0	$13,856,478	$0
1990	Other Tangible Property	$0	$0	$0		$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	($8,726,459)	$0	($8,726,459)		$0	($8,726,459)	($8,726,459)	$0	($8,726,459)	$0
2005	Property Under Capital Leases	$0	$0	$0		$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0		$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($52,174,686)		($52,174,686)		$0	($52,174,686)	($52,174,686)	$0	($52,174,686)	$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	($6,446,650)		($6,446,650)		$0	($6,446,650)	($6,446,650)	$0	($6,446,650)	$0
3046	Balance Transferred From Income	($22,868,885)		($22,868,885)		$0	($22,868,885)	($22,868,885)	$0	($22,868,885)	$0
4080	Distribution Services Revenue	($112,705,977)		($112,705,977)		$0	($112,705,977)	($112,705,977)	$0	$0	($112,705,977)
4080-1	Revenue from Rates	$0		$0		$0	$0	$0	$0	$0	$0
4080-2	SSS Admin Charge	($535,964)		($535,964)		$0	($535,964)	($535,964)	$0	($535,964)	$0
4082	Retail Services Revenues	($186,631)		($186,631)		$0	($186,631)	($186,631)	$0	($186,631)	$0
4084	Service Transaction Requests (STR) Revenues	($6,100)		($6,100)		$0	($6,100)	($6,100)	$0	($6,100)	$0
4090	Electric Services Incidental to Energy Sales	$0		$0		$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	$0		$0		$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	($532,000)		($532,000)		$0	($532,000)	($532,000)	$0	($532,000)	$0
4215	Other Utility Operating Income	$0		$0		$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	$0		$0		$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($1,800,000)		($1,800,000)		$0	($1,800,000)	($1,800,000)	$0	($1,800,000)	$0
4235	Miscellaneous Service Revenues	($766,783)		($766,783)		$0	($766,783)	($766,783)	$0	($766,783)	$0
4240	Provision for Rate Refunds	$0		$0		$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	$0		$0		$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	$0		$0		$0	$0	$0	$0	$0	$0
4310	Regulatory Credits	$0		$0		$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	$0		$0		$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	$0		$0		$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0		$0		$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0		$0		$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0		$0		$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0		$0		$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	$0		$0		$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	$0		$0		$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	($161,000)		($161,000)		$0	($161,000)	($161,000)	$0	($161,000)	$0
4360	Loss on Disposition of Utility and Other Property	$0		$0		$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0		$0		$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0		$0		$0	$0	$0	$0	$0	$0
4375	Revenues from Non-Utility Operations	($22,655,000)		($22,655,000)		$0	($22,655,000)	($22,655,000)	$0	($22,655,000)	$0
4380	Expenses of Non-Utility Operations	$22,655,000		$22,655,000		$0	$22,655,000	$22,655,000	$0	$22,655,000	$0
4390	Miscellaneous Non-Operating Income	($321,000)		($321,000)		$0	($321,000)	($321,000)	$0	($321,000)	$0
4395	Rate-Payer Benefit Including Interest	$0		$0		$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0		$0		$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	($50,207)		($50,207)		$0	($50,207)	($50,207)	$0	($50,207)	$0
4415	Equity in Earnings of Subsidiary Companies	$0		$0		$0	$0	$0	$0	$0	$0
4705	Power Purchased	$382,755,711		$382,755,711		$0	$382,755,711	$382,755,711	$0	$382,755,711	$0
4708	Charges-WMS	$265,744,435		$265,744,435		$0	$265,744,435	$265,744,435	$0	$265,744,435	$0
4710	Cost of Power Adjustments	$0		$0		$0	$0	$0	$0	$0	$0

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
4712	Charges-One-Time	$0		$0		$0	$0	$0	$0	$0	$0
4714	Charges-NW	$46,101,252		$46,101,252		$0	$46,101,252	$46,101,252	$0	$46,101,252	$0
4715	System Control and Load Dispatching	$0		$0		$0	$0	$0	$0	$0	$0
4716	Charges-CN	$38,678,600		$38,678,600		$0	$38,678,600	$38,678,600	$0	$38,678,600	$0
4730	Rural Rate Assistance Expense	$0		$0		$0	$0	$0	$0	$0	$0
4750	Charges-LV	$0		$0		$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$2,528,872		$2,528,872		$0	$2,528,872	$2,528,872	$0	$2,528,872	$0
5010	Load Dispatching	$2,489,936		$2,489,936		$0	$2,489,936	$2,489,936	$0	$2,489,936	$0
5012	Station Buildings and Fixtures Expense	$0		$0		$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$0		$0		$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0		$0		$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	$1,544,169		$1,544,169		$0	$1,544,169	$1,544,169	$0	$1,544,169	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$166,820		$166,820		$0	$166,820	$166,820	$0	$166,820	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$1,414,161		$1,414,161		$0	$1,414,161	$1,414,161	$0	$1,414,161	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$309,967		$309,967		$0	$309,967	$309,967	$0	$309,967	$0
5030	Overhead Subtransmission Feeders - Operation	$0		$0		$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$0		$0		$0	$0	$0	$0	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$3,211,590		$3,211,590		$0	$3,211,590	$3,211,590	$0	$3,211,590	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$286,880		$286,880		$0	$286,880	$286,880	$0	$286,880	$0
5050	Underground Subtransmission Feeders - Operation	$0		$0		$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$0		$0		$0	$0	$0	$0	$0	$0
5065	Meter Expense	$1,006,569		$1,006,569		$0	$1,006,569	$1,006,569	$0	$1,006,569	$0
5070	Customer Premises - Operation Labour	$1,629,935		$1,629,935		$0	$1,629,935	$1,629,935	$0	$1,629,935	$0
5075	Customer Premises - Materials and Expenses	$86,540		$86,540		$0	$86,540	$86,540	$0	$86,540	$0
5085	Miscellaneous Distribution Expense	$2,566,773		$2,566,773		$0	$2,566,773	$2,566,773	$0	$2,566,773	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	$0		$0		$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0		$0		$0	$0	$0	$0	$0	$0
5096	Other Rent	$165,000		$165,000		$0	$165,000	$165,000	$0	$165,000	$0
5105	Maintenance Supervision and Engineering	$0		$0		$0	$0	$0	$0	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0		$0		$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$0		$0		$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$0		$0		$0	$0	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$0		$0		$0	$0	$0	$0	$0	$0
5125	Maintenance of Overhead Conductors and Devices	$0		$0		$0	$0	$0	$0	$0	$0
5130	Maintenance of Overhead Services	$2,679,514		$2,679,514		$0	$2,679,514	$2,679,514	$0	$2,679,514	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$965,194		$965,194		$0	$965,194	$965,194	$0	$965,194	$0
5145	Maintenance of Underground Conduit	$0		$0		$0	$0	$0	$0	$0	$0
5150	Maintenance of Underground Conductors and Devices	$0		$0		$0	$0	$0	$0	$0	$0
5155	Maintenance of Underground Services	$0		$0		$0	$0	$0	$0	$0	$0
5160	Maintenance of Line Transformers	$0		$0		$0	$0	$0	$0	$0	$0
5175	Maintenance of Meters	$1,801,916		$1,801,916		$0	$1,801,916	$1,801,916	$0	$1,801,916	$0
5305	Supervision	$3,842,550		$3,842,550		$0	$3,842,550	$3,842,550	$0	$3,842,550	$0
5310	Meter Reading Expense	$24,000		$24,000		$0	$24,000	$24,000	$0	$24,000	$0
5315	Customer Billing	$4,247,244		$4,247,244		$0	$4,247,244	$4,247,244	$0	$4,247,244	$0
5320	Collecting	$0		$0		$0	$0	$0	$0	$0	$0
5325	Collecting- Cash Over and Short	$0		$0		$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0		$0		$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$3,550,000		$3,550,000		$0	$3,550,000	$3,550,000	$0	$3,550,000	$0
5340	Miscellaneous Customer Accounts Expenses	$350,111		$350,111		$0	$350,111	$350,111	$0	$350,111	$0
5405	Supervision	$0		$0		$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$0		$0		$0	$0	$0	$0	$0	$0
5415	Energy Conservation	$0		$0		$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$0		$0		$0	$0	$0	$0	$0	$0

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
5425	Miscellaneous Customer Service and Informational Expenses	$0		$0		$0	$0	$0	$0	$0	$0
5505	Supervision	$0		$0		$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	$0		$0		$0	$0	$0	$0	$0	$0
5515	Advertising Expense	$0		$0		$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	$0		$0		$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$514,155		$514,155		$0	$514,155	$514,155	$0	$514,155	$0
5610	Management Salaries and Expenses	$5,530,836		$5,530,836		$0	$5,530,836	$5,530,836	$0	$5,530,836	$0
5615	General Administrative Salaries and Expenses	$11,365,039		$11,365,039		$0	$11,365,039	$11,365,039	$0	$11,365,039	$0
5620	Office Supplies and Expenses	$0		$0		$0	$0	$0	$0	$0	$0
5625	Administrative Expense Transferred Credit	($4,337,299)		($4,337,299)		$0	($4,337,299)	($4,337,299)	$0	($4,337,299)	$0
5630	Outside Services Employed	$0		$0		$0	$0	$0	$0	$0	$0
5635	Property Insurance	$0		$0		$0	$0	$0	$0	$0	$0
5640	Injuries and Damages	$1,086,443		$1,086,443		$0	$1,086,443	$1,086,443	$0	$1,086,443	$0
5645	Employee Pensions and Benefits	$0		$0		$0	$0	$0	$0	$0	$0
5650	Franchise Requirements	$0		$0		$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$1,091,500		$1,091,500		$0	$1,091,500	$1,091,500	$0	$1,091,500	$0
5660	General Advertising Expenses	$0		$0		$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	$313,020		$313,020		$0	$313,020	$313,020	$0	$313,020	$0
5670	Rent	$0		$0		$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$9,219,951		$9,219,951		$0	$9,219,951	$9,219,951	$0	$9,219,951	$0
5680	Electrical Safety Authority Fees	$97,850		$97,850		$0	$97,850	$97,850	$0	$97,850	$0
5681	IFRS Placeholder Expense Account	$0		$0		$0	$0	$0	$0	$0	$0
5682	IFRS Placeholder Expense Account	$0		$0		$0	$0	$0	$0	$0	$0
5683	IFRS Placeholder Expense Account	$0		$0		$0	$0	$0	$0	$0	$0
5684	IFRS Placeholder Expense Account	$0		$0		$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	$0		$0		$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$25,575,554		$25,575,554		$0	$25,575,554	$25,575,554	$0	$25,575,554	$0
5710	Amortization of Limited Term Electric Plant	$0		$0		$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	$3,197,218		$3,197,218		$0	$3,197,218	$3,197,218	$0	$3,197,218	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0		$0		$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0		$0		$0	$0	$0	$0	$0	$0
5735	Amortization of Deferred Development Costs	$0		$0		$0	$0	$0	$0	$0	$0
5740	Amortization of Deferred Charges	$0		$0		$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	$18,395,000		$18,395,000		$0	$18,395,000	$18,395,000	$0	$18,395,000	$0
6105	Taxes Other Than Income Taxes	$1,200,000		$1,200,000		$0	$1,200,000	$1,200,000	$0	$1,200,000	$0
6110	Income Taxes	$2,981,000		$2,981,000		$0	$2,981,000	$2,981,000	$0	$2,981,000	$0
6205	Donations	$150,000		$150,000		$0	$150,000	$150,000	$0	$150,000	$0
6210	Life Insurance	$0		$0		$0	$0	$0	$0	$0	$0
6215	Penalties	$0		$0		$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0		$0		$0	$0	$0	$0	$0	$0
	Total	**$637,245,664**	**$586,995,056**	**$1,224,240,720**		**$0**	**$1,224,240,720**	**$1,224,240,720**	**$0**	**$1,336,946,697**	**($112,705,977)**
					Control	$1,224,240,720					

Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ 1,710,989	$ -	$ -	$ 1,710,989	$ 1,710,989	$ -	$ 1,710,989	$ -
1830	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1835	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1850	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1855	$ 2,679,514	$ -	$ -	$ 2,679,514	$ 2,679,514	$ -	$ 2,679,514	$ -
1860	$ 1,801,916	$ -	$ -	$ 1,801,916	$ 1,801,916	$ -	$ 1,801,916	$ -
1815-1855	$ 7,585,581	$ -	$ -	$ 7,585,581	$ 7,585,581	$ -	$ 7,585,581	$ -
1830 & 1835	$ 2,689,322	$ -	$ -	$ 2,689,322	$ 2,689,322	$ -	$ 2,689,322	$ -
1840 & 1845	$ 3,498,470	$ -	$ -	$ 3,498,470	$ 3,498,470	$ -	$ 3,498,470	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 3,550,000	$ -	$ -	$ 3,550,000	$ 3,550,000	$ -	$ 3,550,000	$ -
Break Out	$ (38,575,023)	$ -	$ -	$ (38,575,023)	$ (38,575,023)	$ -	$ (38,575,023)	$ -
CCA	$ 1,716,475	$ -	$ -	$ 1,716,475	$ 1,716,475	$ -	$ 1,716,475	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
	CEN	$ 90,831,798	$ -	$ -	$ 90,831,798	$ 90,831,798	$ -	$ 90,831,798	$ -		
	CEN EWMP	$ 648,500,146	$ -	$ -	$ 648,500,146	$ 648,500,146	$ -	$ 648,500,146	$ -		
	CREV	$ (112,705,977)	$ -	$ -	$ (112,705,977)	$ (112,705,977)	$ -	$ -	$ (112,705,977)		
	CWCS	$ 15,157,937	$ -	$ -	$ 15,157,937	$ 15,157,937	$ -	$ 15,157,937	$ -		
	CWMC	$ 39,022,351	$ -	$ -	$ 39,022,351	$ 39,022,351	$ -	$ 39,022,351	$ -		
	CWMR	$ 24,000	$ -	$ -	$ 24,000	$ 24,000	$ -	$ 24,000	$ -		
	CWNB	$ 7,480,391	$ -	$ -	$ 7,480,391	$ 7,480,391	$ -	$ 7,480,391	$ -		
	DCP	$ 35,768,173	$ -	$ -	$ 35,768,173	$ 35,768,173	$ -	$ 35,768,173	$ -		
	LPHA	$ (1,800,000)	$ -	$ -	$ (1,800,000)	$ (1,800,000)	$ -	$ (1,800,000)	$ -		
	LTNCP	$ 57,276,606	$ -	$ -	$ 57,276,606	$ 57,276,606	$ -	$ 57,276,606	$ -		
	NFA	$ (1,357,092)	$ -	$ -	$ (1,357,092)	$ (1,357,092)	$ -	$ (1,357,092)	$ -		
	NFA ECC	$ 72,332,531	$ -	$ -	$ 72,332,531	$ 72,332,531	$ -	$ 72,332,531	$ -		
	O&M	$ 25,196,495	$ -	$ -	$ 25,196,495	$ 25,196,495	$ -	$ 25,196,495	$ -		
	PNCP	$ 283,226,996	$ -	$ -	$ 283,226,996	$ 283,226,996	$ -	$ 283,226,996	$ -		
	SNCP	$ 79,165,085	$ -	$ -	$ 79,165,085	$ 79,165,085	$ -	$ 79,165,085	$ -		
	TCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
	Total	**$ 1,224,776,684**	**$ -**	**$ -**	**$ 1,224,776,684**	**$ 1,224,776,684**	**$ -**	**$ 1,337,482,661**	**$ (112,705,977)**		

Fixed/Variable Proportion

This exhibit explains how the proposed 2013 Test Year and 2014 ICR Year rates have been designed in order to collect the requested revenue requirements. The proposed Tariff of Rates and Charges for the 2013 Test Year and the 2014 ICR Year are provided in Exhibit 8 Tab 8 Schedule 1 Appendix 1 and Appendix 2, respectively. The final 2012 Tariff of Rates and Charges is provided in Exhibit 8 Tab 1 Schedule 1 Appendix 3.

Enersource is requesting approval of a 2013 Test Year base revenue requirement of $129,287 and a transformer ownership credit of $1,998 for a total revenue requirement of $131,285 from distribution rates. It is proposed that this revenue requirement be collected from the customer classes in similar percentages as the current rates, except for the adjustments made as a result of the cost allocation study, detailed in Exhibit 7 Tab 1 Schedule 1.

Enersource is proposing an adjustment to its rate classes. Enersource currently has no separate Unmetered Scattered Loads ("USL") rate class, as the USL customers are included as part of the Small Commercial rate class. A new USL rate class has been included in the Cost Allocation Model and proposed Tariff of Rates and Charges. Enersource is proposing to merge the Small Commercial less than 50 kW rate class with the General Service less than 50 kW rate class. These customers are not sufficiently different in service setup, billing, collections, and meter reading profiles to require a separate rate class.

Table 1 below provides the revenue per rate class using the current rates, the calculated rates based on the revenue deficiency, and the proposed rates using the 2013 forecasted load and customers/connections/devices.

Table 1: 2013 Revenue per Rate Class

	A	B	C	D	E	F
	Distribution Revenue with Current Rates $000s	%	2013 Distribution Revenue with Initial Rates before Cost Allocation $000s	%	2013 Distribution Revenue after Cost Allocation $000s	%
Residential	$ 42,137	36.7%	$ 48,159	36.7%	$ 51,879	39.5%
General Service < 50 kW [1]	$ 15,584	13.6%	$ 17,998	13.7%	$ 17,453	13.3%
Unmetered Scattered Load	$ 580	0.5%	$ 663	0.5%	$ 497	0.4%
General Service 50 kW - 499 kW	$ 29,135	25.4%	$ 33,299	25.4%	$ 32,630	24.9%
General Service 500 kW - 4999 kW	$ 19,379	16.9%	$ 22,149	16.9%	$ 21,264	16.2%
Large Use (> 5000 kW)	$ 6,574	5.7%	$ 7,513	5.7%	$ 6,038	4.6%
Street Lighting	$ 1,316	1.1%	$ 1,504	1.1%	$ 1,524	1.2%
Total Revenue to Recover in Rates[2]	$ 114,704	100.0%	$ 131,285	100.0%	$ 131,285	100.0%

[1] Columns C to F include the current small commercial class as part of GS < 50 kW

[2] Includes Transformer Ownership Allowance revenue requirement

Table 2 and Table 3 detail the current monthly fixed and volumetric distribution rates, the 2013 calculated monthly fixed and volumetric rates based on the revenue deficiency before cost allocation adjustments, and the 2013 proposed monthly fixed and volumetric rates after applying cost allocation adjustments.

Table 2: Distribution Fixed Rates, 2012 and 2013

	A	B	C
	2012 $/month	2013 before Cost Allocation adjustments $/month	2013 after Cost Allocation adjustments $/month
Residential	$ 11.87	$ 13.57	$ 14.39
General Service < 50 kW [1]	$ 39.93	$ 46.52	$ 43.88
Unmetered Scattered Load	$ 10.69	$ 12.22	$ 9.03
General Service 50 kW - 499 kW	$ 69.86	$ 79.84	$ 77.05
General Service 500 kW - 4999 kW	$ 1,538.27	$ 1,758.13	$ 1,662.15
Large Use (> 5000 kW)	$ 13,856.90	$ 15,837.42	$ 12,533.37
Street Lighting	$ 1.34	$ 1.53	$ 1.53

[1] Columns B to C include the current small commercial class as part of GS < 50 kW

[2] Includes 2012 Smart Meter Funding Adder

Table 3: Distribution Volumetric Rates, 2012 and 2013

		A	B	C
		2012 $/kWh or $/kW	2013 before Cost Allocation adjustments $/kWh or $/kW	2013 after Cost Allocation adjustments $/kWh or $/kW
Residential	kWh	$ 0.0119	$ 0.0134	$ 0.0150
General Service < 50 kW [1]	kWh	$ 0.0116	$ 0.0131	$ 0.0133
Unmetered Scattered Load	kWh	$ 0.0195	$ 0.0220	$ 0.0172
General Service 50 kW - 499 kW	kW	$ 4.2044	$ 4.7363	$ 4.7180
General Service 500 kW - 4999 kW	kW	$ 2.0981	$ 2.3635	$ 2.3298
Large Use (> 5000 kW)	kW	$ 2.9225	$ 3.2922	$ 2.6963
Street Lighting	kW	$ 10.2587	$ 11.5564	$ 12.1694

Enersource is not proposing to adjust the fixed/variable split for each class. Table 4 provides the fixed/variable split for each class after the adjustments for cost allocation.

Table 4: Proposed 2013 Fixed/Variable Split

	A	B	C	D	E
	Fixed $000s	%	Variable $000s	%	Total $000
Residential	$ 30,546	58.9%	$ 21,334	41.1%	$ 51,879
General Service < 50 kW [1]	$ 9,321	53.4%	$ 8,132	46.6%	$ 17,453
Unmetered Scattered Load	$ 319	64.1%	$ 179	35.9%	$ 497
General Service 50 kW - 499 kW	$ 3,652	11.2%	$ 28,978	88.8%	$ 32,630
General Service 500 kW - 4999 kW	$ 9,255	43.5%	$ 12,009	56.5%	$ 21,264
Large Use (> 5000 kW)	$ 1,354	22.4%	$ 4,684	77.6%	$ 6,038
Street Lighting	$ 917	60.2%	$ 607	39.8%	$ 1,524
TOTAL	$ 55,363	42.2%	$ 75,922	57.8%	$ 131,285

[1] Columns C to E include small commercial as part of GS < 50 kW

Enersource is proposing to maintain the same monthly fixed rates for standby charges and for microFIT.

Standby charges consist of a monthly fixed charge of $200 for simple metering arrangements, or $500 for complex metering arrangements where Enersource provides distribution service on a standby basis as a back-up supply to an on-site generator.

Enersource currently uses the province-wide microFIT rate of $5.25 per month per customer and proposes to continue charging this rate as reflected in the Proposed Tariff of Rates and Charges found at Appendix 1 of this exhibit.

As required in the OEB's Report of the Board on the Review of Electricity Distribution Cost Allocation Policy (EB-2010-0219), Table 5 below provides

information on the cost elements identified in the Board's EB-2009-0326 Decision and Order.

Table 5: MicroFIT Cost Elements

#	Cost Element Name	USoA	$	Monthly Unit Cost
1	Customer Premises - Operations Labour	5070	$1,354,596.80	$ 0.64
2	Customer Premises - Materials and Expenses	5075	$ 71,921.15	$ 0.03
3	Meter Expenses	5065	$ 604,740.90	$ 0.28
4	Maintenance of Meters	5175	$1,082,580.83	$ 0.51
5	Meter Reading Expenses	5310	$ 13,245.41	$ 0.01
6	Customer Billing	5315	$2,422,213.01	$ 1.14
7	Amortization Expense - General Plant Assigned to Meters		$ 333,402.82	$ 0.16
8	Admin and General Expenses allocated to O&M expenses for meters		$1,300,313.64	$ 0.61
9	Allocated PILS (general plant assigned to meters)		$ 13,282.73	$ 0.01
10	Interest Expense		$ 81,964.39	$ 0.04
11	Income Expenses		$ 101,899.12	$ 0.05
	Total Cost		$7,380,160.81	$ 3.48
	Number of Residential Customers		176,865	

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013
Implementation Date January 1, 2013

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

EB-2012-0033

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to all residential services including, without limitation, single family or single unit dwellings, multi-family dwellings, row-type dwellings and subdivision developments. Energy is supplied in single phase, 3-wire, or three phase, 4-wire, having a nominal voltage of 120/240 Volts. There shall be only one delivery point to a dwelling. 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	$	14.39
Stranded Conventional Meters Disposition Rate Rider - effective until December 31, 2013	$	3.23
Smart Meter Disposition Rate Rider - effective until December 31, 2013	$	0.63
Distribution Volumetric Rate	$/kWh	0.0150
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	$/kWh	-0.0004
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	$/kWh	-0.0035
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	$/kWh	-0.0011
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) - effective until April 30, 2013	$/kWh	0.0003
Low Voltage Service Rate	$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	$/kWh	0.0073
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0057
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013 Applicable only for Non-RPP Customers	$/kWh	0.0005
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kWh	-0.0022

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013
Implementation Date January 1, 2013

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

EB-2012-0033

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	43.88
Stranded Conventional Meters Disposition Rate Rider - effective until December 31, 2013	$	3.40
Smart Meter Disposition Rate Rider - effective until December 31, 2013	$	0.63
Distribution Volumetric Rate	$/kWh	0.0133
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	$/kWh	-0.0004
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	$/kWh	-0.0033
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	$/kWh	-0.0011
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) - effective until April 30, 2013	$/kWh	0.0002
Low Voltage Service Rate	$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	$/kWh	0.0068
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0052
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013 Applicable only for Non-RPP Customers	$/kWh	0.0005
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kWh	-0.0022

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013
Implementation Date January 1, 2013

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

EB-2012-0033

UNMETERED SCATTERED LOAD - PER CONNECTION SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. The amount of electricity consumed by unmetered connections will be based on detailed information/documentation provided by the device's manufacturer and will be agreed to by Enersource Hydro Mississauga Inc. and the customer and may be subject to periodic monitoring of actual consumption. Eligible unmetered loads include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings. 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 for Unmetered Scattered Load account (per connection)	$	9.03
Distribution Volumetric Rate	$/kWh	0.0172
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	$/kWh	-0.0009
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	$/kWh	-0.0057
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	$/kWh	-0.0012
Low Voltage Service Rate	$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	$/kWh	0.0068
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0052
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013 Applicable only for Non-RPP Customers	$/kWh	0.0004
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kWh	-0.0022

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013
Implementation Date January 1, 2013

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

EB-2012-0033

GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose 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 500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

Notwithstanding the tariff of rates and charges listed below, the provisions of individually negotiated contracts with certain large use customers will prevail. Also, Enersource establishes billing demands at the greater of 100% of the kW, or 90% of the kVa amounts.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	77.05
Stranded Conventional Meters Disposition Rate Rider - effective until December 31, 2013	$	1.22
Smart Meter Disposition Rate Rider - effective until December 31, 2013	$	0.63
Distribution Volumetric Rate	$/kW	4.7180
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	$/kW	-0.0775
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	$/kW	-0.7170
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	$/kW	-0.3693
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) - effective until April 30, 2013	$/kW	0.0281
Low Voltage Service Rate	$/kW	0.0805
Retail Transmission Rate – Network Service Rate	$/kW	2.6160
Retail Transmission Rate – Network Service Rate – Interval Metered	$/kW	2.6160
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	2.0283
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	$/kW	2.0283
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013 Applicable only for Non-RPP Customers	$/kW	0.1365
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kW	-0.7339

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013
Implementation Date January 1, 2013

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

EB-2012-0033

GENERAL SERVICE 500 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 500 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.

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.

Notwithstanding the tariff of rates and charges listed below, the provisions of individually negotiated contracts with certain large use customers will prevail. Also, Enersource establishes billing demands at the greater of 100% of the kW, or 90% of the kVa amounts.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	1,662.15
Distribution Volumetric Rate	$/kW	2.3298
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	$/kW	-0.0657
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	$/kW	-0.6377
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	$/kW	-0.4696
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) - effective until April 30, 2013	$/kW	0.0111
Low Voltage Service Rate	$/kW	0.0788
Retail Transmission Rate – Network Service Rate – Interval Metered	$/kW	2.5309
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	$/kW	1.9847
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013 Applicable only for Non-RPP Customers	$/kW	0.1740
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kW	-0.9425

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013
Implementation Date January 1, 2013

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

EB-2012-0033

LARGE USE > 5000 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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.

Notwithstanding the tariff of rates and charges listed below, the provisions of individually negotiated contracts with certain large use customers will prevail. Also, Enersource establishes billing demands at the greater of 100% of the kW, or 90% of the kVa amounts.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	12,533.37
Distribution Volumetric Rate	$/kW	2.6963
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	$/kW	-0.0635
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	$/kW	-0.7701
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	$/kW	-0.6324
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) - effective until April 30, 2013	$/kW	0.0035
Low Voltage Service Rate	$/kW	0.0841
Retail Transmission Rate – Network Service Rate – Interval Metered	$/kW	2.7007
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	$/kW	2.1197
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013 Applicable only for Non-RPP Customers	$/kW	0.2306
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kW	-1.2714

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013
Implementation Date January 1, 2013

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

EB-2012-0033

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting. Street Lighting is unmetered where energy consumption is estimated based on the connected wattage and calculated hours of use using methods established by the Ontario Energy Board. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per luminaire)	$	1.53
Distribution Volumetric Rate	$/kW	12.1694
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	$/kW	-0.2674
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	$/kW	-1.8174
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	$/kW	-0.3874
Low Voltage Service Rate	$/kW	0.0582
Retail Transmission Rate – Network Service Rate	$/kW	1.8116
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.4666
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013 Applicable only for Non-RPP Customers	$/kW	0.1422
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kW	-0.7714

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES
Effective Date January 1, 2013
Implementation Date January 1, 2013

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EB-2012-0033

microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's micoFIT program and connected to the distribuor's distribution system. Further servicing details are available in the distributor's Condition 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 ofthe Board, and amendments thereto as approved by the Board, or as specified herein.

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It should be notedthat this schedule does not list any charges, assessments, or credits that are required by law to beinvoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Programs, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013
Implementation Date January 1, 2013

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EB-2012-0033

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	$/kW	(0.40)
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.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Customer Administration

Arrears certificate	$ 15.00
Request for other billing information	$ 15.00
Credit reference/credit check (plus credit agency costs)	$ 15.00
Credit reference/credit check (plus credit agency costs - General Service)	$ 25.00
Income tax letter	$ 15.00
Returned cheque charge (plus bank charges)	$ 12.50
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$ 30.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable - Residential)	$ 20.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	$ 10.00
Special meter reads	$ 30.00
Interval meter request change	$ 40.00

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 pole - during regular hours	$ 185.00
Disconnect/Reconnect at pole - after regular hours	$ 415.00
Temporary service install & remove - overhead - no transformer	$ 400.00
Specific Charge for Access to the Power Poles - per pole/year	$ 22.35

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES
Effective Date January 1, 2013
Implementation Date January 1, 2013

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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.

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

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

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0360
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Distribution Loss Factor - Primary Metered Customer < 5,000 kW	1.0256
Distribution Loss Factor - Primary Metered Customer > 5,000 kW	1.0045

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2014
Implementation Date January 1, 2014

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EB-2012-0033

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to all residential services including, without limitation, single family or single unit dwellings, multi-family dwellings, row-type dwellings and subdivision developments. Energy is supplied in single phase, 3-wire, or three phase, 4-wire, having a nominal voltage of 120/240 Volts. There shall be only one delivery point to a dwelling. 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	$	14.74
Distribution Volumetric Rate	$/kWh	0.0153
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	$/kWh	-0.0011
Low Voltage Service Rate	$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	$/kWh	0.0073
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0057
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kWh	-0.0022

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2014
Implementation Date January 1, 2014

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EB-2012-0033

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	44.95
Distribution Volumetric Rate	$/kWh	0.0136
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	$/kWh	-0.0011
Low Voltage Service Rate	$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	$/kWh	0.0068
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0052
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kWh	-0.0022

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2014
Implementation Date January 1, 2014

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EB-2012-0033

UNMETERED SCATTERED LOAD - PER CONNECTION SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. The amount of electricity consumed by unmetered connections will be based on detailed information/documentation provided by the device's manufacturer and will be agreed to by Enersource Hydro Mississauga Inc. and the customer and may be subject to periodic monitoring of actual consumption. Eligible unmetered loads include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings. 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 for Unmetered Scattered Load account (per connection)	$	9.25
Distribution Volumetric Rate	$/kWh	0.0176
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	$/kWh	-0.0012
Low Voltage Service Rate	$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	$/kWh	0.0068
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0052
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kWh	-0.0022

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2014
Implementation Date January 1, 2014

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EB-2012-0033

GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose 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 500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

Notwithstanding the tariff of rates and charges listed below, the provisions of individually negotiated contracts with certain large use customers will prevail. Also, Enersource establishes billing demands at the greater of 100% of the kW, or 90% of the kVa amounts.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	78.93
Distribution Volumetric Rate	$/kW	4.833
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	$/kW	-0.3693
Low Voltage Service Rate	$/kW	0.0805
Retail Transmission Rate – Network Service Rate	$/kW	2.6160
Retail Transmission Rate – Network Service Rate – Interval Metered	$/kW	2.6160
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	2.0283
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	$/kW	2.0283
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kW	-0.7339

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2014
Implementation Date January 1, 2014

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EB-2012-0033

GENERAL SERVICE 500 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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Notwithstanding the tariff of rates and charges listed below, the provisions of individually negotiated contracts with certain large use customers will prevail. Also, Enersource establishes billing demands at the greater of 100% of the kW, or 90% of the kVa amounts.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	1,702.65
Distribution Volumetric Rate	$/kW	2.3866
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	$/kW	-0.4696
Low Voltage Service Rate	$/kW	0.0788
Retail Transmission Rate – Network Service Rate – Interval Metered	$/kW	2.5309
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	$/kW	1.9847
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kW	-0.9425

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2014
Implementation Date January 1, 2014

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EB-2012-0033

LARGE USE > 5000 KW SERVICE CLASSIFICATION

This classification refers to an account whose 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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Notwithstanding the tariff of rates and charges listed below, the provisions of individually negotiated contracts with certain large use customers will prevail. Also, Enersource establishes billing demands at the greater of 100% of the kW, or 90% of the kVa amounts.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	12,838.77
Distribution Volumetric Rate	$/kW	2.762
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	$/kW	-0.6324
Low Voltage Service Rate	$/kW	0.0841
Retail Transmission Rate – Network Service Rate – Interval Metered	$/kW	2.7007
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	$/kW	2.1197
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kW	-1.2714

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

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Implementation Date January 1, 2014

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EB-2012-0033

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting. Street Lighting is unmetered where energy consumption is estimated based on the connected wattage and calculated hours of use using methods established by the Ontario Energy Board. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per luminaire)	$	1.57
Distribution Volumetric Rate	$/kW	12.4659
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	$/kW	-0.3874
Low Voltage Service Rate	$/kW	0.0582
Retail Transmission Rate – Network Service Rate	$/kW	1.8116
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.4666
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kW	-0.7714

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES
Effective Date January 1, 2014
Implementation Date January 1, 2014

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

EB-2012-0033

microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's micoFIT program and connected to the distribuor's distribution system. Further servicing details are available in the distributor's Condition 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 ofthe 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, beit under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be notedthat this schedule does not list any charges, assessments, or credits that are required by law to beinvoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Programs, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2014
Implementation Date January 1, 2014

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

EB-2012-0033

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	$/kW	(0.40)
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.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Customer Administration

Arrears certificate	$ 15.00
Request for other billing information	$ 15.00
Credit reference/credit check (plus credit agency costs)	$ 15.00
Credit reference/credit check (plus credit agency costs - General Service)	$ 25.00
Income tax letter	$ 15.00
Returned cheque charge (plus bank charges)	$ 12.50
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$ 30.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable - Residential)	$ 20.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	$ 10.00
Special meter reads	$ 30.00
Interval meter request change	$ 40.00

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 pole - during regular hours	$ 185.00
Disconnect/Reconnect at pole - after regular hours	$ 415.00
Temporary service install & remove - overhead - no transformer	$ 400.00
Specific Charge for Access to the Power Poles - per pole/year	$ 22.35

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES
Effective Date January 1, 2014
Implementation Date January 1, 2014

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

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, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

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 factor will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0360
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Distribution Loss Factor - Primary Metered Customer < 5,000 kW	1.0256
Distribution Loss Factor - Primary Metered Customer > 5,000 kW	1.0045

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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

EB-2011-0100

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to all residential services including, without limitation, single family or single unit dwellings, multi-family dwellings, row-type dwellings and subdivision developments. Energy is supplied in single phase, 3-wire, or three phase, 4-wire, having a nominal voltage of 120/240 Volts. There shall be only one delivery point to a dwelling. 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, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	11.87
Distribution Volumetric Rate	$/kWh	0.0119
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kWh	(0.0022)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until January 31, 2014	$/kWh	(0.0011)
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) – effective until April 30, 2013	$/kWh	(0.0004)
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) – effective until April 30, 2013	$/kWh	0.0003
Rate Rider for Tax Changes – effective until April 30, 2013	$/kWh	(0.0004)
Retail Transmission Rate – Network Service Rate	$/kWh	0.0073
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0057

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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

EB-2011-0100

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	39.93
Distribution Volumetric Rate	$/kWh	0.0116
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kWh	(0.0022)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until January 31, 2014	$/kWh	(0.0011)
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) – effective until April 30, 2013	$/kWh	(0.0004)
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) – effective until April 30, 2013	$/kWh	0.0002
Rate Rider for Tax Change – effective until April 30, 2013	$/kWh	(0.0003)
Retail Transmission Rate – Network Service Rate	$/kWh	0.0068
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0052

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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

EB-2011-0100

SMALL COMMERCIAL AND UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is either metered or unmetered. While this customer class includes existing metered customers, metered customers are no longer added to this customer class. The amount of electricity consumed by unmetered connections will be based on detailed information/documentation provided by the device's manufacturer and will be agreed to by Enersource Hydro Mississauga Inc. and the customer and may be subject to periodic monitoring of actual consumption. Eligible unmetered loads include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings. 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, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge for metered account	$	10.69
Service Charge for Unmetered Scattered Load account (per connection)	$	10.69
Distribution Volumetric Rate	$/kWh	0.0195
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kWh	(0.0022)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until January 31, 2014	$/kWh	(0.0012)
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) – effective until April 30, 2013	$/kWh	(0.0009)
Rate Rider for Tax Changes – effective until April 30, 2013	$/kWh	(0.0007)
Retail Transmission Rate – Network Service Rate	$/kWh	0.0068
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0052

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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

EB-2011-0100

GENERAL SERVICE 50 to 499 kW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose 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 500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	69.86
Distribution Volumetric Rate	$/kW	4.2044
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kW	(0.7339)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until January 31, 2014	$/kW	(0.3693)
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) – effective until April 30, 2013	$/kW	(0.0775)
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) – effective until April 30, 2013	$/kW	0.0281
Rate Rider for Tax Change – effective until April 30, 2013	$/kW	(0.0626)
Retail Transmission Rate – Network Service Rate	$/kW	2.6160
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	2.0283
Transmission Rate – Network Service Rate – Interval Metered	$/kW	2.6160
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	$/kW	2.0283

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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

EB-2011-0100

GENERAL SERVICE 500 to 4,999 kW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 500 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.

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, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	1,538.27
Distribution Volumetric Rate	$/kW	2.0981
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until January 31, 2014 Applicable only for Non-RPP Customers	$/kW	(0.9425)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until January 31, 2014	$/kW	(0.4696)
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) – effective until April 30, 2013	$/kW	(0.0657)
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery – effective until April 30, 2013	$/kW	0.0111
Rate Rider for Tax Change – effective until April 30, 2013	$/kW	(0.0494)
Retail Transmission Rate – Network Service Rate – Interval Metered	$/kW	2.5309
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	$/kW	1.9847

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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

EB-2011-0100

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	13,856.90
Distribution Volumetric Rate	$/kW	2.9225
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until January 31, 2014 Applicable only for Non RPP Customers	$/kW	(1.2714)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until January 31, 2014	$/kW	(0.6324)
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) – effective until April 30, 2013	$/kW	(0.0635)
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery – effective until April 30, 2013	$/kW	0.0035
Rate Rider for Tax Change – effective until April 30, 2013	$/kW	(0.0502)
Retail Transmission Rate – Network Service Rate – Interval Metered	$/kW	2.7007
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	$/kW	2.1197

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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

EB-2011-0100

STANDBY DISTRIBUTION SERVICE CLASSIFICATION

This classification refers to an account that requires Enersource Hydro Mississauga to provide distribution service on a standby basis as a back-up supply to an on-site generator. 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, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES

A Standby Service Charge will be applied for a month where standby power is not provided. The applicable rate is the approved Distribution Volumetric Rate of the applicable service class and is applied to gross metered demand or contracted amount, whichever is greater. A monthly administration charge of $200, for simple metering arrangements, or $500, for complex metering arrangements, will also be applied.

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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

EB-2011-0100

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting. Street Lighting is unmetered where energy consumption is estimated based on the connected wattage and calculated hours of use using methods established by the Ontario Energy Board. 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, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	$	1.34
Distribution Volumetric Rate	$/kW	10.2587
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until January 31, 2014		
Applicable only for Non RPP Customers	$/kW	(0.7714)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until January 31, 2014	$/kW	(0.3874)
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) – effective until April 30, 2013	$/kW	(0.2674)
Rate Rider for Tax Change – effective until April 30, 2013	$/kW	(0.2253)
Retail Transmission Rate – Network Service Rate	$/kW	1.8116
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.4666

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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

EB-2011-0100

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.

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It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	5.25

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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

EB-2011-0100

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	$/kW	(0.40)
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.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Customer Administration		
Arrears Certificate	$	15.00
Request for other billing information	$	15.00
Credit reference/credit check (plus credit agency costs)	$	15.00
Credit reference/credit check (plus credit agency costs – General Service)	$	25.00
Income tax letter	$	15.00
Returned cheque (plus bank charges)	$	12.50
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable – Residential)	$	20.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	$	10.00
Special meter reads	$	30.00
Interval meter request change	$	40.00
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 pole - during regular hours	$	185.00
Disconnect/Reconnect at pole - after regular hours	$	415.00
Temporary service install and remove – overhead – no transformer	$	400.00
Specific Charge for Access to the Power Poles – per pole/year	$	22.35

Enersource Hydro Mississauga Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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

EB-2011-0100

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, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

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 monthly charge, per customer, per retailer	$/cust.	0.30
Retailer-consolidated billing monthly 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	1.0360
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0256
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

Appendix 2-U
Revenue Reconciliation

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Service Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers	175,874	177,856	176,865	1,423,857,475		$ 14.39	$ 0.0150		$ 51,879,414	$ 51,089,888	$ 789,526	$ 51,879,414	$ -
GS < 50 kW	Customers	17,580	17,825	17,703	612,188,101		$ 43.88	$ 0.0133		$ 17,452,732	$ 17,187,128	$ 265,604	$ 17,452,732	$ -
Unmetered Scattered Load	Connections	2,943	2,940	2,942	10,383,027		$ 9.03	$ 0.0172		$ 497,259	$ 489,692	$ 7,568	$ 497,259	$ -
GS 50 to 499 kW	Customers	3,948	3,951	3,950		6,142,022	$ 77.05		$ 4.7180	$ 32,630,189	$ 32,133,607	$ 496,582	$ 32,630,189	$ -
GS 500 to 4,999 kW	Customers	464	464	464		5,154,338	$ 1,662.15		$ 2.3298	$ 21,263,698	$ 20,940,097	$ 323,601	$ 21,263,698	$ -
Large Use	Customers	9	9	9		1,737,267	$ 12,533.37		$ 2.6963	$ 6,037,710	$ 5,945,824	$ 91,885	$ 6,037,709	-$ 1
Streetlighting	Connections	49,736	50,235	49,986		49,889	$ 1.53		$ 12.1694	$ 1,524,164	$ 1,500,969	$ 23,195	$ 1,524,164	$ -
										$ -			$ -	$ -
				-						$ -			$ -	$ -
				-						$ -			$ -	$ -
				-						$ -			$ -	$ -
				-						$ -			$ -	$ -
				-						$ -			$ -	$ -
Total		250,554	253,280	251,919	2,046,428,603	13,083,516	14,341.40	0.05	21.91	$ 131,285,166	$ 129,287,204	$ 1,997,962	$ 131,285,166	$ -

Bill Impacts

Bill impacts for typical customers in all classes have been calculated using the proposed rates. Details are provided at Exhibit 8 Tab 9 Schedule 1 Appendix 2-V. It is important to note that the impact of the change in distribution rates includes the low voltage rate adder.

2013 Test Year

The revised bill impacts described below are greater than what was originally filed on April 27, 2012, reflecting the Board's denial of Enersource's request to continue the Smart Meter Funding Adder (SMFA) from May 1 to December 31, 2012.[1]

A typical RPP residential customer consuming 800 kWh per month would see the delivery portion of their bill increase by 21.4% or $6.54, with an overall bill increase of 6.1% or $6.65. A non-RPP residential customer using 800 kWh per month would see the delivery portion of their bill increase by 24.1% or $6.94, with an overall bill increase of 6.6% or $7.05.

A typical RPP GS<50 kW customer consuming 2,000 kWh per month would see the delivery portion of their bill increase by 6.9% or $5.78, with an overall bill increase of 2.0% or $5.87. A non-RPP GS<50 kW customer using 2,000 kWh per month would see the delivery portion of their bill increase by 8.5% or $6.78, with an overall bill increase of 2.4% or $6.90.

[1] EB-2011-0100 Decision Issued April 19, 2012.

2014 ICR Year

The revised bill impacts described below reflect the Board's denial of Enersource's request to continue the SMFA from May 1 to December 31, 2012. As a result, the differences between proposed distribution rates in 2013 and 2014 are smaller than those determined in the original Application filed April 27, 2012.

A typical RPP residential customer consuming 800 kWh per month would see the delivery portion of their bill decrease by 1.1% or $0.39, with an overall bill decrease of 0.3% or $0.40. A non-RPP residential customer using 800 kWh per month would see the delivery portion of their bill decrease by 2.2% or $0.79, with an overall bill decrease of 0.7% or $0.80.

A typical RPP GS<50 kW customer consuming 2,000 kWh per month would see the delivery portion of their bill increase by 5.2% or $4.64, with an overall bill increase of 1.6% or $4.72. A non-RPP GS<50 kW customer using 2,000 kWh per month would see the delivery portion of their bill increase by 4.2% or $3.64, with an overall bill increase of 1.3% or $3.70.

Tables 1 and 2 summarize the bill impacts pursuant to Exhibit 8 Tab 9 Schedule 1 Appendix 2-V.

Table 1: 2013 Bill Impacts Summary

kWh	kW	Current Distr. $	Proposed Distr. $	Impact $	Impact %	Current Delivery $	Proposed Delivery $	Impact $	Impact %	Current Total $	Proposed Total $	Impact $	Impact %
Residential - RPP													
100	-	12.90	19.30	6.40	49.6	14.20	20.60	6.40	45.1	24.01	30.52	6.51	27.1
250	-	14.45	20.88	6.43	44.5	17.70	24.13	6.43	36.3	41.44	47.98	6.54	15.8
500	-	17.02	23.50	6.48	38.1	23.52	30.00	6.48	27.6	70.56	77.15	6.59	9.3
800	-	20.11	26.65	6.54	32.5	30.51	37.05	6.54	21.4	108.55	115.20	6.65	6.1
1000	-	22.17	28.75	6.58	29.7	35.17	41.75	6.58	18.7	134.56	141.26	6.69	5.0
1500	-	27.32	34.00	6.68	24.5	46.82	53.50	6.68	14.3	199.65	206.44	6.79	3.4
2000	-	32.47	39.25	6.78	20.9	58.47	65.25	6.78	11.6	264.73	271.63	6.90	2.6
Residential - Non RPP													
100	-	12.68	19.13	6.45	50.9	13.98	20.43	6.45	46.1	23.78	30.34	6.56	27.6
250	-	13.90	20.45	6.56	47.2	17.15	23.70	6.56	38.2	40.89	47.55	6.67	16.3
500	-	15.92	22.65	6.73	42.3	22.42	29.15	6.73	30.0	69.44	76.29	6.84	9.9
800	-	18.35	25.29	6.94	37.8	28.75	35.69	6.94	24.1	106.76	113.82	7.06	6.6
1000	-	19.97	27.05	7.08	35.5	32.97	40.05	7.08	21.5	132.33	139.53	7.20	5.4
1500	-	24.02	31.45	7.43	30.9	43.52	50.95	7.43	17.1	196.29	203.85	7.56	3.8
2000	-	28.07	35.85	7.78	27.7	54.07	61.85	7.78	14.4	260.26	268.17	7.91	3.0
General Service < 50 kW RPP													
1000	-	49.93	56.81	6.88	13.8	61.93	68.81	6.88	11.1	159.80	166.79	7.00	4.4
2000	-	59.93	65.71	5.78	9.6	83.93	89.71	5.78	6.9	288.64	294.52	5.88	2.0
5000	-	89.93	92.41	2.48	2.8	149.93	152.41	2.48	1.7	675.19	677.71	2.52	0.4
10000	-	139.93	136.91	-3.02	- 2.2	259.93	256.91	-3.02	- 1.2	1,319.43	1,316.36	-3.07	- 0.2
15000	-	189.93	181.41	-8.52	- 4.5	369.93	361.41	-8.52	- 2.3	1,963.68	1,955.01	-8.66	- 0.4
General Service < 50 kW Non RPP													
1000	-	47.73	55.11	7.38	15.5	59.73	67.11	7.38	12.4	157.56	165.06	7.51	4.8
2000	-	55.53	62.31	6.78	12.2	79.53	86.31	6.78	8.5	284.17	291.06	6.90	2.4
5000	-	78.93	83.91	4.98	6.3	138.93	143.91	4.98	3.6	664.00	669.07	5.06	0.8
10000	-	117.93	119.91	1.98	1.7	237.93	239.91	1.98	0.8	1,297.06	1,299.07	2.01	0.2
15000	-	156.93	155.91	-1.02	- 0.6	336.93	335.91	-1.02	- 0.3	1,930.12	1,929.08	-1.04	- 0.1

Table 1: 2013 Bill Impacts Summary continued

kWh	kW	Current Distr. $	Proposed Distr. $	Impact $	Impact %	Current Delivery $	Proposed Delivery $	Impact $	Impact %	Current Total $	Proposed Total $	Impact $	Impact %
Unmetered Scattered Load RPP													
300	-	15.70	11.91	-3.79	- 24.1	19.30	15.51	-3.79	- 19.6	47.73	43.88	-3.85	- 8.1
General Service 50 < 499 kW Non RPP													
25000	60	249.21	262.82	13.61	5.5	527.87	541.48	13.61	2.6	3,543.39	3,558.77	15.38	0.4
40000	100	368.78	385.44	16.66	4.5	833.21	849.87	16.66	2.0	5,663.00	5,681.82	18.83	0.3
100000	230	757.38	783.94	26.57	3.5	1,825.57	1,852.13	26.57	1.5	13,882.77	13,912.79	30.02	0.2
200000	500	1,564.46	1,611.60	47.14	3.0	3,886.61	3,933.75	47.14	1.2	28,042.16	28,095.43	53.27	0.2
400000	1000	3,059.06	3,144.30	85.24	2.8	7,703.36	7,788.60	85.24	1.1	56,016.11	56,112.43	96.32	0.2
General Service 500 < 4999 kW Non RPP													
200000	1250	2,265.77	2,259.90	-5.87	- 0.3	7,910.27	7,904.40	-5.87	- 0.1	32,588.89	32,582.26	-6.63	- 0.0
400000	2250	2,847.77	2,738.10	-109.67	- 3.9	13,007.87	12,898.20	-109.67	- 0.8	62,010.31	61,886.39	-123.93	- 0.2
Large Use Non RPP													
3000000	5000	18,399.40	13,918.87	-4,480.53	- 24.4	42,501.40	38,020.87	-4,480.53	- 10.5	396,058.16	390,995.16	-5,063.00	- 1.3
Street Lighting													
33	0.1	2.20	2.44	0.24	11.0	2.53	2.77	0.24	9.6	6.54	6.81	0.27	4.2

Table 2: 2014 Bill Impacts Summary

kWh	kW	Current Distr. $	Proposed Distr. $	Impact $	Impact %	Current Delivery $	Proposed Delivery $	Impact $	Impact %	Current Total $	Proposed Total $	Impact $	Impact %
Residential - RPP													
100	-	19.30	16.18	-3.12	- 16.2	20.60	17.48	-3.12	- 15.1	30.52	27.34	-3.17	- 10.4
250	-	20.88	18.34	-2.54	- 12.1	24.13	21.59	-2.54	- 10.5	47.98	45.41	-2.58	- 5.4
500	-	23.50	21.94	-1.56	- 6.6	30.00	28.44	-1.56	- 5.2	77.15	75.57	-1.59	- 2.1
800	-	26.65	26.26	-0.39	- 1.5	37.05	36.66	-0.39	- 1.1	115.20	114.80	-0.40	- 0.3
1000	-	28.75	29.14	0.39	1.4	41.75	42.14	0.39	0.9	141.26	141.65	0.40	0.3
1500	-	34.00	36.34	2.34	6.9	53.50	55.84	2.34	4.4	206.44	208.82	2.38	1.2
2000	-	39.25	43.54	4.29	10.9	65.25	69.54	4.29	6.6	271.63	275.99	4.36	1.6
Residential - Non RPP													
100	-	19.13	15.96	-3.17	- 16.6	20.43	17.26	-3.17	- 15.5	30.34	27.12	-3.22	- 10.6
250	-	20.45	17.79	-2.66	- 13.0	23.70	21.04	-2.66	- 11.2	47.55	44.85	-2.71	- 5.7
500	-	22.65	20.84	-1.81	- 8.0	29.15	27.34	-1.81	- 6.2	76.29	74.45	-1.84	- 2.4
800	-	25.29	24.50	-0.79	- 3.1	35.69	34.90	-0.79	- 2.2	113.81	113.01	-0.80	- 0.7
1000	-	27.05	26.94	-0.11	- 0.4	40.05	39.94	-0.11	- 0.3	139.53	139.42	-0.11	- 0.1
1500	-	31.45	33.04	1.59	5.1	50.95	52.54	1.59	3.1	203.85	205.47	1.62	0.8
2000	-	35.85	39.14	3.29	9.2	61.85	65.14	3.29	5.3	268.17	271.52	3.35	1.2
General Service < 50 kW RPP													
1000	-	56.81	57.65	0.84	1.5	68.81	69.65	0.84	1.2	166.79	167.65	0.85	0.5
2000	-	65.71	70.35	4.64	7.1	89.71	94.35	4.64	5.2	294.52	299.24	4.72	1.6
5000	-	92.41	108.45	16.04	17.4	152.41	168.45	16.04	10.5	677.71	694.03	16.31	2.4
10000	-	136.91	171.95	35.04	25.6	256.91	291.95	35.04	13.6	1,316.36	1,352.00	35.64	2.7
15000	-	181.41	235.45	54.04	29.8	361.41	415.45	54.04	15.0	1,955.01	2,009.97	54.96	2.8
General Service < 50 kW Non RPP													
1000	-	55.11	55.45	0.34	0.6	67.11	67.45	0.34	0.5	165.06	165.41	0.35	0.2
2000	-	62.31	65.95	3.64	5.8	86.31	89.95	3.64	4.2	291.07	294.77	3.70	1.3
5000	-	83.91	97.45	13.54	16.1	143.91	157.45	13.54	9.4	669.07	682.84	13.77	2.1
10000	-	119.91	149.95	30.04	25.1	239.91	269.95	30.04	12.5	1,299.07	1,329.62	30.55	2.4
15000	-	155.91	202.45	46.54	29.9	335.91	382.45	46.54	13.9	1,929.08	1,976.41	47.33	2.5

Table 2: 2014 Bill Impacts Summary continued

kWh	kW	Current Distr. $	Proposed Distr. $	Impact $	Impact %	Current Delivery $	Proposed Delivery $	Impact $	Impact %	Current Total $	Proposed Total $	Impact $	Impact %
Unmetered Scattered Load RPP													
300	-	11.91	14.23	2.32	19.5	15.51	17.83	2.32	15.0	43.87	46.23	2.36	5.4
General Service 50 < 499 kW Non RPP													
25000	60	262.82	307.55	44.72	17.0	541.48	586.21	44.72	8.3	3,558.77	3,609.31	50.54	1.4
40000	100	385.44	459.96	74.52	19.3	849.87	924.39	74.52	8.8	5,681.82	5,766.03	84.21	1.5
100000	230	783.94	955.30	171.36	21.9	1,852.13	2,023.49	171.36	9.3	13,912.79	14,106.43	193.63	1.4
200000	500	1,611.60	1,984.08	372.48	23.1	3,933.75	4,306.23	372.48	9.5	28,095.43	28,516.33	420.90	1.5
400000	1000	3,144.30	3,889.23	744.93	23.7	7,788.60	8,533.53	744.93	9.6	56,112.43	56,954.20	841.77	1.5
General Service 500 < 4999 kW Non RPP													
200000	1250	2,259.90	3,019.28	759.38	33.6	7,904.40	8,663.78	759.38	9.6	32,582.26	33,440.36	858.09	2.6
400000	2250	2,738.10	4,072.58	1,334.48	48.7	12,898.20	14,232.68	1,334.48	10.3	61,886.39	63,394.34	1,507.95	2.4
Large Use Non RPP													
3000000	5000	13,918.87	17,550.27	3,631.40	26.1	38,020.87	41,652.27	3,631.40	9.6	390,995.16	395,098.65	4,103.48	1.0
Street Lighting													
33	0.1	2.44	2.71	0.26	10.8	2.77	3.03	0.26	9.5	6.81	7.10	0.29	4.4

Appendix 2-V
2013 Bill Impacts

Customer Class: **Residential - RPP**

Consumption **800** **kWh**

		Current Board-Approved - May 1, 2012			Proposed - January 1, 2013			Impact	
	Charge Unit	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	Monthly	$ 11.87	1	$ 11.87	$ 14.39	1	$ 14.39	$ 2.52	21.23%
Smart Meter Rate Adder	Monthly	$ -	1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0119	800	$ 9.52	$ 0.0150	800	$ 12.00	$ 2.48	26.05%
Low Voltage Rate Adder			800	$ -	$ 0.0002	800	$ 0.16	$ 0.16	
Volumetric Rate Adder(s)			800	$ -		800	$ -	$ -	
Volumetric Rate Rider(s)			800	$ -		800	$ -	$ -	
Smart Meter Disposition Rider	Monthly		800	$ -	$ 0.63	1	$ 0.63	$ 0.63	
LRAM & SSM Rate Rider	per kWh	$ 0.0003	800	$ 0.24	$ 0.0003	800	$ 0.24	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider	per kWh	-$ 0.0015	800	-$ 1.20	-$ 0.0050	800	-$ 4.00	-$ 2.80	233.33%
Stranded Meters Disposition	Monthly			$ -	$ 3.23	1	$ 3.23	$ 3.23	
Tax Change	per kWh	-$ 0.0004	800	-$ 0.32	$ -	800	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 20.11**			**$ 26.65**	**$ 6.54**	**32.52%**
RTSR - Network	per kWh	$ 0.0073	800	$ 5.84	$ 0.0073	800	$ 5.84	$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	$ 0.0057	800	$ 4.56	$ 0.0057	800	$ 4.56	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 30.51**			**$ 37.05**	**$ 6.54**	**21.44%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	829	$ 4.31	$ 0.0052	829	$ 4.31	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	829	$ 0.91	$ 0.0011	829	$ 0.91	$ -	0.00%
Special Purpose Charge			800	$ -		800	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	800	$ 5.60	$ 0.0070	800	$ 5.60	$ -	0.00%
Energy	per kWh	$ 0.0750	600	$ 45.00	$ 0.0750	600	$ 45.00	$ -	0.00%
Energy	per kWh	$ 0.0880	229	$ 20.15	$ 0.0880	229	$ 20.15	$ -	0.00%
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 106.73**			**$ 113.27**	**$ 6.54**	**6.13%**
HST		13%		$ 13.88	13%		$ 14.73	$ 0.85	6.13%
Total Bill (including Sub-total B)				**$ 120.61**			**$ 128.00**	**$ 7.39**	**6.13%**
Ontario Clean Energy Benefit [1]				**-$ 12.06**			**-$ 12.80**	**-$ 0.74**	**6.14%**
Total Bill (including OCEB)				**$ 108.55**			**$ 115.20**	**$ 6.65**	**6.13%**
Loss Factor (%)		3.600%			3.60%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-V
2013 Bill Impacts

Customer Class: **Residential - Non-RPP**

Consumption 800 kWh

		Current Board-Approved - May 1, 2012			Proposed - January 1, 2013			Impact	
		Rate	Volume	Charge	Rate	Volume	Charge		%
	Charge Unit	($)		($)	($)		($)	$ Change	Change
Monthly Service Charge	Monthly	$ 11.87	1	$ 11.87	$ 14.39	1	$ 14.39	$ 2.52	21.23%
Smart Meter Rate Adder	Monthly	$ -	1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0119	800	$ 9.52	$ 0.0150	800	$ 12.00	$ 2.48	26.05%
Low Voltage Rate Adder			800	$ -	$ 0.0002	800	$ 0.16	$ 0.16	
Volumetric Rate Adder(s)			800	$ -		800	$ -	$ -	
Volumetric Rate Rider(s)			800	$ -		800	$ -	$ -	
Smart Meter Disposition Rider	Monthly		800	$ -	$ 0.63	1	$ 0.63	$ 0.63	
LRAM & SSM Rate Rider	per kWh	$ 0.0003	800	$ 0.24	$ 0.0003	800	$ 0.24	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider	per kWh	-$ 0.0037	800	-$ 2.96	-$ 0.0067	800	-$ 5.36	-$ 2.40	81.08%
Stranded Meters Disposition	Monthly			$ -	$ 3.23	1	$ 3.23	$ 3.23	
Tax Change	per kWh	-$ 0.0004	800	-$ 0.32	$ -	800	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 18.35**			**$ 25.29**	**$ 6.94**	**37.82%**
RTSR - Network	per kWh	$ 0.0073	800	$ 5.84	$ 0.0073	800	$ 5.84	$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	$ 0.0057	800	$ 4.56	$ 0.0057	800	$ 4.56	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 28.75**			**$ 35.69**	**$ 6.94**	**24.14%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	829	$ 4.31	$ 0.0052	829	$ 4.31	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	829	$ 0.91	$ 0.0011	829	$ 0.91	$ -	0.00%
Special Purpose Charge			800	$ -		800	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	800	$ 5.60	$ 0.0070	800	$ 5.60	$ -	0.00%
Energy	per kWh	$ 0.0750	600	$ 45.00	$ 0.0750	600	$ 45.00	$ -	0.00%
Energy	per kWh	$ 0.0880	229	$ 20.15	$ 0.0880	229	$ 20.15	$ -	0.00%
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 104.97**			**$ 111.91**	**$ 6.94**	**6.61%**
HST		13%		$ 13.65	13%		$ 14.55	$ 0.90	6.61%
Total Bill (including Sub-total B)				**$ 118.62**			**$ 126.46**	**$ 7.84**	**6.61%**
Ontario Clean Energy Benefit [1]				**-$ 11.86**			**-$ 12.65**	**-$ 0.79**	**6.66%**
Total Bill (including OCEB)				**$ 106.76**			**$ 113.81**	**$ 7.05**	**6.60%**
Loss Factor (%)		3.600%			3.60%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-V
2013 Bill Impacts

Customer Class: GS < 50 - RPP

Consumption 2000 kWh

		Current Board-Approved - May 1, 2012			Proposed - January 1, 2013			Impact	
		Rate	Volume	Charge	Rate	Volume	Charge		%
	Charge Unit	($)		($)	($)		($)	$ Change	Change
Monthly Service Charge	Monthly	$ 39.93	1	$ 39.93	$ 43.88	1	$ 43.88	$ 3.95	9.89%
Smart Meter Rate Adder	Monthly	$ -	1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0116	2000	$ 23.20	$ 0.0133	2000	$ 26.60	$ 3.40	14.66%
Low Voltage Rate Adder			2000	$ -	$ 0.0002	2000	$ 0.40	$ 0.40	
Volumetric Rate Adder(s)			2000	$ -		2000	$ -	$ -	
Volumetric Rate Rider(s)			2000	$ -		2000	$ -	$ -	
Smart Meter Disposition Rider	Monthly		2000	$ -	$ 0.63	1	$ 0.63	$ 0.63	
LRAM & SSM Rate Rider	per kWh	$ 0.0002	2000	$ 0.40	$ 0.0002	2000	$ 0.40	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider	per kWh	-$ 0.0015	2000	-$ 3.00	-$ 0.0048	2000	-$ 9.60	-$ 6.60	220.00%
Stranded Meters Disposition	Monthly			$ -	$ 3.40	1	$ 3.40	$ 3.40	
Tax Change	per kWh	-$ 0.0003	2000	-$ 0.60	$ -	2000	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 59.93**			**$ 65.71**	**$ 5.78**	**9.64%**
RTSR - Network	per kWh	$ 0.0068	2000	$ 13.60	$ 0.0068	2000	$ 13.60	$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	$ 0.0052	2000	$ 10.40	$ 0.0052	2000	$ 10.40	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 83.93**			**$ 89.71**	**$ 5.78**	**6.89%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	2072	$ 10.77	$ 0.0052	2072	$ 10.77	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	2072	$ 2.28	$ 0.0011	2072	$ 2.28	$ -	0.00%
Special Purpose Charge			2000	$ -		2000	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	2000	$ 14.00	$ 0.0070	2000	$ 14.00	$ -	0.00%
Energy	per kWh	$ 0.0750	750	$ 56.25	$ 0.0750	750	$ 56.25	$ -	0.00%
Energy	per kWh	$ 0.0880	1322	$ 116.34	$ 0.0880	1322	$ 116.34	$ -	0.00%
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 283.82**			**$ 289.60**	**$ 5.78**	**2.04%**
HST		13%		$ 36.90	13%		$ 37.65	$ 0.75	2.04%
Total Bill (including Sub-total B)				**$ 320.72**			**$ 327.25**	**$ 6.53**	**2.04%**
Ontario Clean Energy Benefit [1]				**-$ 32.07**			**-$ 32.73**	**-$ 0.66**	**2.06%**
Total Bill (including OCEB)				**$ 288.65**			**$ 294.52**	**$ 5.87**	**2.03%**
Loss Factor (%)		3.600%			3.60%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-V
2013 Bill Impacts

Customer Class: GS < 50 - Non-RPP

Consumption 2000 kWh

		Current Board-Approved - May 1, 2012			Proposed - January 1, 2013			Impact	
		Rate	Volume	Charge	Rate	Volume	Charge		%
	Charge Unit	($)		($)	($)		($)	$ Change	Change
Monthly Service Charge	Monthly	$ 39.93	1	$ 39.93	$ 43.88	1	$ 43.88	$ 3.95	9.89%
Smart Meter Rate Adder	Monthly	$ -	1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0116	2000	$ 23.20	$ 0.0133	2000	$ 26.60	$ 3.40	14.66%
Low Voltage Rate Adder			2000	$ -	$ 0.0002	2000	$ 0.40	$ 0.40	
Volumetric Rate Adder(s)			2000	$ -		2000	$ -	$ -	
Volumetric Rate Rider(s)			2000	$ -		2000	$ -	$ -	
Smart Meter Disposition Rider	Monthly		2000	$ -	$ 0.63	1	$ 0.63	$ 0.63	
LRAM & SSM Rate Rider	per kWh	$ 0.0002	2000	$ 0.40	$ 0.0002	2000	$ 0.40	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider	per kWh	-$ 0.0037	2000	-$ 7.40	-$ 0.0065	2000	-$ 13.00	-$ 5.60	75.68%
Stranded Meters Disposition	Monthly			$ -	$ 3.40	1	$ 3.40	$ 3.40	
Tax Change	per kWh	-$ 0.0003	2000	-$ 0.60	$ -	2000	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 55.53**			**$ 62.31**	**$ 6.78**	**12.21%**
RTSR - Network	per kWh	$ 0.0068	2000	$ 13.60	$ 0.0068	2000	$ 13.60	$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	$ 0.0052	2000	$ 10.40	$ 0.0052	2000	$ 10.40	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 79.53**			**$ 86.31**	**$ 6.78**	**8.53%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	2072	$ 10.77	$ 0.0052	2072	$ 10.77	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	2072	$ 2.28	$ 0.0011	2072	$ 2.28	$ -	0.00%
Special Purpose Charge			2000	$ -		2000	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	2000	$ 14.00	$ 0.0070	2000	$ 14.00	$ -	0.00%
Energy	per kWh	$ 0.0750	750	$ 56.25	$ 0.0750	750	$ 56.25	$ -	0.00%
Energy	per kWh	$ 0.0880	1322	$ 116.34	$ 0.0880	1322	$ 116.34	$ -	0.00%
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 279.42**			**$ 286.20**	**$ 6.78**	**2.43%**
HST		13%		$ 36.32	13%		$ 37.21	$ 0.88	2.43%
Total Bill (including Sub-total B)				**$ 315.74**			**$ 323.41**	**$ 7.67**	**2.43%**
Ontario Clean Energy Benefit [1]				**-$ 31.57**			**-$ 32.34**	**-$ 0.77**	**2.44%**
Total Bill (including OCEB)				**$ 284.17**			**$ 291.07**	**$ 6.90**	**2.43%**
Loss Factor (%)		3.600%			3.60%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-V
2013 Bill Impacts

Customer Class: **Unmetered Scattered Load**

Consumption 300 kWh

		Current Board-Approved - May 1, 2012			Proposed - January 1, 2013			Impact	
	Charge Unit	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	Monthly	$ 10.69	1	$ 10.69	$ 9.03	1	$ 9.03	-$ 1.66	-15.53%
Smart Meter Rate Adder	Monthly		1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0195	300	$ 5.85	$ 0.0172	300	$ 5.16	-$ 0.69	-11.79%
Low Voltage Rate Adder			300	$ -	$ 0.0002	300	$ 0.06	$ 0.06	
Volumetric Rate Adder(s)			300	$ -		300	$ -	$ -	
Volumetric Rate Rider(s)			300	$ -		300	$ -	$ -	
Smart Meter Disposition Rider	Monthly		300	$ -	$ -	1	$ -	$ -	
LRAM & SSM Rate Rider	per kWh	$ -	300	$ -	$ -	300	$ -	$ -	
Deferral/Variance Account Disposition Rate Rider	per kWh	-$ 0.0021	300	-$ 0.63	-$ 0.0078	300	-$ 2.34	-$ 1.71	271.43%
				$ -			$ -	$ -	
Tax Change	per kWh	-$ 0.0007	300	-$ 0.21	$ -	300	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 15.70**			**$ 11.91**	**-$ 3.79**	**-24.14%**
RTSR - Network	per kWh	$ 0.0068	300	$ 2.04	$ 0.0068	300	$ 2.04	$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	$ 0.0052	300	$ 1.56	$ 0.0052	300	$ 1.56	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 19.30**			**$ 15.51**	**-$ 3.79**	**-19.64%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	311	$ 1.62	$ 0.0052	311	$ 1.62	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	311	$ 0.34	$ 0.0011	311	$ 0.34	$ -	0.00%
Special Purpose Charge			300	$ -		300	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	300	$ 2.10	$ 0.0070	300	$ 2.10	$ -	0.00%
Energy	per kWh	$ 0.0750	311	$ 23.33	$ 0.0750	311	$ 23.33	$ -	0.00%
Energy	per kWh	$ 0.0880	0	$ -	$ 0.0880	0	$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 46.93**			**$ 43.14**	**-$ 3.79**	**-8.08%**
HST		13%		$ 6.10	13%		$ 5.61	-$ 0.49	-8.08%
Total Bill (including Sub-total B)				**$ 53.04**			**$ 48.75**	**-$ 4.29**	**-8.09%**
Ontario Clean Energy Benefit [1]				**-$ 5.30**			**-$ 4.88**	**$ 0.42**	**-7.92%**
Total Bill (including OCEB)				**$ 47.74**			**$ 43.87**	**-$ 3.87**	**-8.11%**
Loss Factor (%)		3.600%			3.60%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-V
2013 Bill Impacts

Customer Class: **GS 50 - 499 kW**

Consumption 230 kW 100000 kWh

		Current Board-Approved - May 1, 2012			Proposed - January 1, 2013			Impact	
	Charge Unit	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	Monthly	$ 69.86	1	$ 69.86	$ 77.05	1	$ 77.05	$ 7.19	10.29%
Smart Meter Rate Adder	Monthly	$ -	1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 4.2044	230	$ 967.01	$ 4.7180	230	$ 1,085.14	$ 118.13	12.22%
Low Voltage Rate Adder			230	$ -	$ 0.0805	230	$ 18.52	$ 18.52	
Volumetric Rate Adder(s)			230	$ -		230	$ -	$ -	
Volumetric Rate Rider(s)			230	$ -		230	$ -	$ -	
Smart Meter Disposition Rider	Monthly			$ -	$ 0.63	1	$ 0.63	$ 0.63	
LRAM & SSM Rate Rider	per kW	$ 0.0281	230	$ 6.46	$ 0.0281	230	$ 6.46	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider	per kW	-$ 1.1807	230	-$ 271.56	-$ 1.7612	230	-$ 405.08	-$ 133.52	49.17%
Stranded Meters Disposition	Monthly			$ -	$ 1.22	1	$ 1.22	$ 1.22	
Tax Change	per kW	-$ 0.0626	230	-$ 14.40	$ -	230	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 757.38**			**$ 783.94**	**$ 26.57**	**3.51%**
RTSR - Network	per kW	$ 2.6160	230	$ 601.68	$ 2.6160	230	$ 601.68	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 2.0283	230	$ 466.51	$ 2.0283	230	$ 466.51	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 1,825.57**			**$ 1,852.13**	**$ 26.57**	**1.46%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	103601	$ 538.73	$ 0.0052	103601	$ 538.73	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	103601	$ 113.96	$ 0.0011	103601	$ 113.96	$ -	0.00%
Special Purpose Charge			103601	$ -		230	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	100000	$ 700.00	$ 0.0070	100000	$ 700.00	$ -	0.00%
Energy	per kWh	$ 0.0750	750	$ 56.25	$ 0.0750	750	$ 56.25	$ -	0.00%
Energy	per kWh	$ 0.0880	102851	$ 9,050.89	$ 0.0880	102851	$ 9,050.89	$ -	0.00%
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 12,285.64**			**$ 12,312.21**	**$ 26.57**	**0.22%**
HST		13%		$ 1,597.13	13%		$ 1,600.59	$ 3.45	0.22%
Total Bill (including Sub-total B)				**$ 13,882.77**			**$ 13,912.79**	**$ 30.02**	**0.22%**
Ontario Clean Energy Benefit [1]				**$ -**			**$ -**	**$ -**	
Total Bill (including OCEB)				**$ 13,882.77**			**$ 13,912.79**	**$ 30.02**	**0.22%**
Loss Factor (%)		3.600%			3.60%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-V
2013 Bill Impacts

Customer Class: GS 500 - 4999 kW

Consumption 2250 kW 400000 kWh

		Current Board-Approved - May 1, 2012			Proposed - January 1, 2013			Impact	
	Charge Unit	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	Monthly	$ 1,538.27	1	$ 1,538.27	$ 1,662.15	1	$ 1,662.15	$ 123.88	8.05%
Smart Meter Rate Adder	Monthly	$ -	1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 2.0981	2250	$ 4,720.73	$ 2.3298	2250	$ 5,242.05	$ 521.33	11.04%
Low Voltage Rate Adder			2250	$ -	$ 0.0788	2250	$ 177.30	$ 177.30	
Volumetric Rate Adder(s)			2250	$ -		2250	$ -	$ -	
Volumetric Rate Rider(s)			2250	$ -		2250	$ -	$ -	
Smart Meter Disposition Rider			2250	$ -		1	$ -	$ -	
LRAM & SSM Rate Rider	per kW	$ 0.0111	2250	$ 24.98	$ 0.0111	2250	$ 24.98	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider	per kW	-$ 1.4778	2250	-$ 3,325.05	-$ 1.9415	2250	-$ 4,368.38	########	31.38%
				$ -			$ -	$ -	
Tax Change	per kW	-$ 0.0494	2250	-$ 111.15	$ -	2250	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 2,847.77**			**$ 2,738.10**	**-$ 109.67**	**-3.85%**
RTSR - Network	per kW	$ 2.5309	2250	$ 5,694.53	$ 2.5309	2250	$ 5,694.53	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 1.9847	2250	$ 4,465.58	$ 1.9847	2250	$ 4,465.58	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 13,007.87**			**$ 12,898.20**	**-$ 109.67**	**-0.84%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	414401	$ 2,154.89	$ 0.0052	414401	$ 2,154.89	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	414401	$ 455.84	$ 0.0011	414401	$ 455.84	$ -	0.00%
Special Purpose Charge			414401	$ -		2250	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	400000	$ 2,800.00	$ 0.0070	400000	$ 2,800.00	$ -	0.00%
Energy	per kWh	$ 0.0750	750	$ 56.25	$ 0.0750	750	$ 56.25	$ -	0.00%
Energy	per kWh	$ 0.0880	413651	$ 36,401.29	$ 0.0880	413651	$ 36,401.29	$ -	0.00%
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 54,876.38**			**$ 54,766.71**	**-$ 109.67**	**-0.20%**
HST		13%		$ 7,133.93	13%		$ 7,119.67	-$ 14.26	-0.20%
Total Bill (including Sub-total B)				**$ 62,010.31**			**$ 61,886.39**	**-$ 123.92**	**-0.20%**
Ontario Clean Energy Benefit [1]				**$ -**			**$ -**	**$ -**	
Total Bill (including OCEB)				**$ 62,010.31**			**$ 61,886.39**	**-$ 123.92**	**-0.20%**
Loss Factor (%)		3.600%			3.60%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-V
2013 Bill Impacts

Customer Class: **Large Use**

Consumption 5000 kW 3000000 kWh

		Current Board-Approved - May 1, 2012			Proposed - January 1, 2013			Impact	
	Charge Unit	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	Monthly	$ 13,856.90	1	$ 13,856.90	$ 12,533.37	1	$ 12,533.37	-$ 1,323.53	-9.55%
Smart Meter Rate Adder	Monthly	$ -	1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 2.9225	5000	$ 14,612.50	$ 2.6963	5000	$ 13,481.50	-$ 1,131.00	-7.74%
Low Voltage Rate Adder			5000	$ -	$ 0.0841	5000	$ 420.50	$ 420.50	
Volumetric Rate Adder(s)			5000	$ -		5000	$ -	$ -	
Volumetric Rate Rider(s)			5000	$ -		5000	$ -	$ -	
Smart Meter Disposition Rider			5000	$ -		1	$ -	$ -	
LRAM & SSM Rate Rider	per kW	$ 0.0035	5000	$ 17.50	$ 0.0035	5000	$ 17.50	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider	per kW	-$ 1.9673	5000	-$ 9,836.50	-$ 2.5068	5000	-$ 12,534.00	-$ 2,697.50	27.42%
				$ -			$ -	$ -	
Tax Change	per kW	-$ 0.0502	5000	-$ 251.00	$ -	5000	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 18,399.40**			**$ 13,918.87**	**-$ 4,480.53**	**-24.35%**
RTSR - Network	per kW	$ 2.7007	5000	$ 13,503.50	$ 2.7007	5000	$ 13,503.50	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 2.1197	5000	$ 10,598.50	$ 2.1197	5000	$ 10,598.50	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 42,501.40**			**$ 38,020.87**	**-$ 4,480.53**	**-10.54%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	3043500	$ 15,826.20	$ 0.0052	3043500	$ 15,826.20	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	3043500	$ 3,347.85	$ 0.0011	3043500	$ 3,347.85	$ -	0.00%
Special Purpose Charge			3043500	$ -		5000	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	3000000	$ 21,000.00	$ 0.0070	3000000	$ 21,000.00	$ -	0.00%
Energy	per kWh	$ 0.0750	750	$ 56.25	$ 0.0750	750	$ 56.25	$ -	0.00%
Energy	per kWh	$ 0.0880	3042750	$ 267,762.00	$ 0.0880	3042750	$ 267,762.00	$ -	0.00%
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 350,493.95**			**$ 346,013.42**	**-$ 4,480.53**	**-1.28%**
HST		13%		$ 45,564.21	13%		$ 44,981.74	-$ 582.47	-1.28%
Total Bill (including Sub-total B)				**$ 396,058.16**			**$ 390,995.16**	**-$ 5,063.00**	**-1.28%**
Ontario Clean Energy Benefit [1]				**$ -**			**$ -**	**$ -**	
Total Bill (including OCEB)				**$ 396,058.16**			**$ 390,995.16**	**-$ 5,063.00**	**-1.28%**
Loss Factor (%)		1.4500%			1.4500%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-V
2013 Bill Impacts

Customer Class: **Streetlighting**

Consumption 0.1 kW 33 kWh

	Charge Unit	Current Board-Approved - May 1, 2012 Rate ($)	Volume	Charge ($)	Proposed - January 1, 2013 Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 1.34	1	$ 1.34	$ 1.53	1	$ 1.53	$ 0.19	14.18%
Smart Meter Rate Adder			1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 10.2587	0.1	$ 1.03	$ 12.1694	0.1	$ 1.22	$ 0.19	18.63%
Low Voltage Rate Adder			0.1	$ -	$ 0.0582	0.1	$ 0.01	$ 0.01	
Volumetric Rate Adder(s)			0.1	$ -		0.1	$ -	$ -	
Volumetric Rate Rider(s)			0.1	$ -		0.1	$ -	$ -	
Smart Meter Disposition Rider			0.1	$ -		1	$ -	$ -	
LRAM & SSM Rate Rider	per kW	$ -	0.1	$ -	$ -	0.1	$ -	$ -	
Deferral/Variance Account Disposition Rate Rider	per kW	-$ 1.4262	0.1	-$ 0.14	-$ 3.1014	0.1	-$ 0.31	-$ 0.17	117.46%
				$ -			$ -	$ -	
Tax Change	per kW	-$ 0.2253	0.1	-$ 0.02	$ -	0.1	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 2.20**			**$ 2.44**	**$ 0.24**	**10.99%**
RTSR - Network	per kW	$ 1.8116	0.1	$ 0.18	$ 1.8116	0.1	$ 0.18	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 1.4666	0.1	$ 0.15	$ 1.4666	0.1	$ 0.15	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 2.53**			**$ 2.77**	**$ 0.24**	**9.57%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	34	$ 0.18	$ 0.0052	34	$ 0.18	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	34	$ 0.04	$ 0.0011	34	$ 0.04	$ -	0.00%
Special Purpose Charge			34	$ -		0.1	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	34	$ 0.24	$ 0.0070	34	$ 0.24	$ -	0.00%
Energy	per kWh	$ 0.0750	34	$ 2.55	$ 0.0750	34	$ 2.55	$ -	0.00%
Energy	per kWh	$ 0.0880	0	$ -	$ 0.0880	0	$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 5.78**			**$ 6.02**	**$ 0.24**	**4.18%**
HST		13%		$ 0.75	13%		$ 0.78	$ 0.03	4.18%
Total Bill (including Sub-total B)				**$ 6.53**			**$ 6.81**	**$ 0.28**	**4.29%**
Ontario Clean Energy Benefit [1]				**$ -**			**$ -**	**$ -**	
Total Bill (including OCEB)				**$ 6.53**			**$ 6.81**	**$ 0.28**	**4.29%**
Loss Factor (%)		3.600%			3.60%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-V
2014 Bill Impacts

Customer Class: **Residential - RPP**

Consumption 800 kWh

		Proposed - January 1, 2013			Proposed - January 1, 2014			Impact	
	Charge Unit	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	Monthly	$ 14.39	1	$ 14.39	$ 14.74	1	$ 14.74	$ 0.35	2.43%
Smart Meter Rate Adder	Monthly	$ -	1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0150	800	$ 12.00	$ 0.0153	800	$ 12.24	$ 0.24	2.00%
Low Voltage Rate Adder		$ 0.0002	800	$ 0.16	$ 0.0002	800	$ 0.16	$ -	0.00%
Volumetric Rate Adder(s)			800	$ -		800	$ -	$ -	
Volumetric Rate Rider(s)			800	$ -		800	$ -	$ -	
Smart Meter Disposition Rider	Monthly	$ 0.63	1	$ 0.63	$ -	1	$ -	-$ 0.63	-100.00%
LRAM & SSM Rate Rider	per kWh	$ 0.0003	800	$ 0.24	$ -	800	$ -	-$ 0.24	-100.00%
Deferral/Variance Account Disposition Rate Rider	per kWh	-$ 0.0050	800	-$ 4.00	-$ 0.0011	800	-$ 0.88	$ 3.12	-78.00%
Stranded Meters Disposition	Monthly	$ 3.23	1	$ 3.23	$ -	1	$ -	-$ 3.23	-100.00%
Tax Change	per kWh	$ -	800	$ -	$ -	800	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 26.65**			**$ 26.26**	**-$ 0.39**	**-1.46%**
RTSR - Network	per kWh	$ 0.0073	800	$ 5.84	$ 0.0073	800	$ 5.84	$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	$ 0.0057	800	$ 4.56	$ 0.0057	800	$ 4.56	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 37.05**			**$ 36.66**	**-$ 0.39**	**-1.05%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	829	$ 4.31	$ 0.0052	829	$ 4.31	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	829	$ 0.91	$ 0.0011	829	$ 0.91	$ -	0.00%
Special Purpose Charge			800	$ -		800	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	800	$ 5.60	$ 0.0070	800	$ 5.60	$ -	0.00%
Energy	per kWh	$ 0.0750	600	$ 45.00	$ 0.0750	600	$ 45.00	$ -	0.00%
Energy	per kWh	$ 0.0880	229	$ 20.15	$ 0.0880	229	$ 20.15	$ -	0.00%
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 113.27**			**$ 112.88**	**-$ 0.39**	**-0.34%**
HST		13%		$ 14.73	13%		$ 14.68	-$ 0.05	-0.34%
Total Bill (including Sub-total B)				**$ 128.00**			**$ 127.56**	**-$ 0.44**	**-0.34%**
Ontario Clean Energy Benefit [1]				**-$ 12.80**			**-$ 12.76**	**$ 0.04**	**-0.31%**
Total Bill (including OCEB)				**$ 115.20**			**$ 114.80**	**-$ 0.40**	**-0.35%**
Loss Factor (%)		3.600%			3.60%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-V
2014 Bill Impacts

Customer Class: **Residential - Non-RPP**

Consumption 800 kWh

		Proposed - January 1, 2013			Proposed - January 1, 2014			Impact	
		Rate	Volume	Charge	Rate	Volume	Charge		%
	Charge Unit	($)		($)	($)		($)	$ Change	Change
Monthly Service Charge	Monthly	$ 14.39	1	$ 14.39	$ 14.74	1	$ 14.74	$ 0.35	2.43%
Smart Meter Rate Adder	Monthly		1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0150	800	$ 12.00	$ 0.0153	800	$ 12.24	$ 0.24	2.00%
Low Voltage Rate Adder		$ 0.0002	800	$ 0.16	$ 0.0002	800	$ 0.16	$ -	0.00%
Volumetric Rate Adder(s)			800	$ -		800	$ -	$ -	
Volumetric Rate Rider(s)			800	$ -		800	$ -	$ -	
Smart Meter Disposition Rider	Monthly	$ 0.63	1	$ 0.63	$ -	1	$ -	-$ 0.63	-100.00%
LRAM & SSM Rate Rider	per kWh	$ 0.0003	800	$ 0.24	$ -	800	$ -	-$ 0.24	-100.00%
Deferral/Variance Account Disposition Rate Rider	per kWh	-$ 0.0067	800	-$ 5.36	-$ 0.0033	800	-$ 2.64	$ 2.72	-50.75%
Stranded Meters Disposition	Monthly	$ 3.23	1	$ 3.23	$ -	1	$ -	-$ 3.23	-100.00%
Tax Change	per kWh	$ -	800	$ -	$ -	800	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 25.29**			**$ 24.50**	**-$ 0.79**	**-3.12%**
RTSR - Network	per kWh	$ 0.0073	800	$ 5.84	$ 0.0073	800	$ 5.84	$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	$ 0.0057	800	$ 4.56	$ 0.0057	800	$ 4.56	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 35.69**			**$ 34.90**	**-$ 0.79**	**-2.21%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	829	$ 4.31	$ 0.0052	829	$ 4.31	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	829	$ 0.91	$ 0.0011	829	$ 0.91	$ -	0.00%
Special Purpose Charge			800	$ -		800	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	800	$ 5.60	$ 0.0070	800	$ 5.60	$ -	0.00%
Energy	per kWh	$ 0.0750	600	$ 45.00	$ 0.0750	600	$ 45.00	$ -	0.00%
Energy	per kWh	$ 0.0880	229	$ 20.15	$ 0.0880	229	$ 20.15	$ -	0.00%
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 111.91**			**$ 111.12**	**-$ 0.79**	**-0.71%**
HST		13%		$ 14.55	13%		$ 14.45	-$ 0.10	-0.71%
Total Bill (including Sub-total B)				**$ 126.46**			**$ 125.57**	**-$ 0.89**	**-0.70%**
Ontario Clean Energy Benefit [1]				**-$ 12.65**			**-$ 12.56**	**$ 0.09**	**-0.71%**
Total Bill (including OCEB)				**$ 113.81**			**$ 113.01**	**-$ 0.80**	**-0.70%**
Loss Factor (%)		3.600%			3.60%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-V
2014 Bill Impacts

Customer Class: GS < 50 - RPP

Consumption 2000 kWh

	Charge Unit	Proposed - January 1, 2013 Rate ($)	Volume	Charge ($)	Proposed - January 1, 2014 Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 43.88	1	$ 43.88	$ 44.95	1	$ 44.95	$ 1.07	2.44%
Smart Meter Rate Adder	Monthly		1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0133	2000	$ 26.60	$ 0.0136	2000	$ 27.20	$ 0.60	2.26%
Low Voltage Rate Adder		$ 0.0002	2000	$ 0.40	$ 0.0002	2000	$ 0.40	$ -	0.00%
Volumetric Rate Adder(s)			2000	$ -		2000	$ -	$ -	
Volumetric Rate Rider(s)			2000	$ -		2000	$ -	$ -	
Smart Meter Disposition Rider	Monthly	$ 0.63	1	$ 0.63	$ -	1	$ -	-$ 0.63	-100.00%
LRAM & SSM Rate Rider	per kWh	$ 0.0002	2000	$ 0.40	$ -	2000	$ -	-$ 0.40	-100.00%
Deferral/Variance Account Disposition Rate Rider	per kWh	-$ 0.0048	2000	-$ 9.60	-$ 0.0011	2000	-$ 2.20	$ 7.40	-77.08%
Stranded Meters Disposition	Monthly	$ 3.40	1	$ 3.40	$ -	1	$ -	-$ 3.40	-100.00%
Tax Change	per kWh	$ -	2000	$ -	$ -	2000	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 65.71**			**$ 70.35**	**$ 4.64**	**7.06%**
RTSR - Network	per kWh	$ 0.0068	2000	$ 13.60	$ 0.0068	2000	$ 13.60	$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	$ 0.0052	2000	$ 10.40	$ 0.0052	2000	$ 10.40	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 89.71**			**$ 94.35**	**$ 4.64**	**5.17%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	2072	$ 10.77	$ 0.0052	2072	$ 10.77	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	2072	$ 2.28	$ 0.0011	2072	$ 2.28	$ -	0.00%
Special Purpose Charge			2000	$ -		2000	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	2000	$ 14.00	$ 0.0070	2000	$ 14.00	$ -	0.00%
Energy	per kWh	$ 0.0750	750	$ 56.25	$ 0.0750	750	$ 56.25	$ -	0.00%
Energy	per kWh	$ 0.0880	1322	$ 116.34	$ 0.0880	1322	$ 116.34	$ -	0.00%
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 289.60**			**$ 294.24**	**$ 4.64**	**1.60%**
HST		13%		$ 37.65	13%		$ 38.25	$ 0.60	1.60%
Total Bill (including Sub-total B)				**$ 327.25**			**$ 332.49**	**$ 5.24**	**1.60%**
Ontario Clean Energy Benefit [1]				**-$ 32.73**			**-$ 33.25**	**-$ 0.52**	**1.59%**
Total Bill (including OCEB)				**$ 294.52**			**$ 299.24**	**$ 4.72**	**1.60%**
Loss Factor (%)		3.600%			3.60%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-V
2014 Bill Impacts

Customer Class: GS < 50 - Non-RPP

Consumption 2000 kWh

	Charge Unit	Proposed - January 1, 2013 Rate ($)	Volume	Charge ($)	Proposed - January 1, 2014 Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 43.88	1	$ 43.88	$ 44.95	1	$ 44.95	$ 1.07	2.44%
Smart Meter Rate Adder	Monthly		1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0133	2000	$ 26.60	$ 0.0136	2000	$ 27.20	$ 0.60	2.26%
Low Voltage Rate Adder		$ 0.0002	2000	$ 0.40	$ 0.0002	2000	$ 0.40	$ -	0.00%
Volumetric Rate Adder(s)			2000	$ -		2000	$ -	$ -	
Volumetric Rate Rider(s)			2000	$ -		2000	$ -	$ -	
Smart Meter Disposition Rider	Monthly	$ 0.63	1	$ 0.63	$ -	1	$ -	-$ 0.63	-100.00%
LRAM & SSM Rate Rider	per kWh	$ 0.0002	2000	$ 0.40	$ -	2000	$ -	-$ 0.40	-100.00%
Deferral/Variance Account Disposition Rate Rider	per kWh	-$ 0.0065	2000	-$ 13.00	-$ 0.0033	2000	-$ 6.60	$ 6.40	-49.23%
Stranded Meters Disposition	Monthly	$ 3.40	1	$ 3.40	$ -	1	$ -	-$ 3.40	-100.00%
Tax Change	per kWh	$ -	2000	$ -	$ -	2000	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 62.31**			**$ 65.95**	**$ 3.64**	**5.84%**
RTSR - Network	per kWh	$ 0.0068	2000	$ 13.60	$ 0.0068	2000	$ 13.60	$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	$ 0.0052	2000	$ 10.40	$ 0.0052	2000	$ 10.40	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 86.31**			**$ 89.95**	**$ 3.64**	**4.22%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	2072	$ 10.77	$ 0.0052	2072	$ 10.77	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	2072	$ 2.28	$ 0.0011	2072	$ 2.28	$ -	0.00%
Special Purpose Charge			2000	$ -		2000	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	2000	$ 14.00	$ 0.0070	2000	$ 14.00	$ -	0.00%
Energy	per kWh	$ 0.0750	750	$ 56.25	$ 0.0750	750	$ 56.25	$ -	0.00%
Energy	per kWh	$ 0.0880	1322	$ 116.34	$ 0.0880	1322	$ 116.34	$ -	0.00%
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 286.20**			**$ 289.84**	**$ 3.64**	**1.27%**
HST		13%		$ 37.21	13%		$ 37.68	$ 0.47	1.27%
Total Bill (including Sub-total B)				**$ 323.41**			**$ 327.52**	**$ 4.11**	**1.27%**
Ontario Clean Energy Benefit [1]				**-$ 32.34**			**-$ 32.75**	**-$ 0.41**	**1.27%**
Total Bill (including OCEB)				**$ 291.07**			**$ 294.77**	**$ 3.70**	**1.27%**
Loss Factor (%)		3.600%			3.60%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-V
2014 Bill Impacts

Customer Class: **Unmetered Scattered Load**

Consumption 300 kWh

	Charge Unit	Proposed - January 1, 2013 Rate ($)	Volume	Charge ($)	Proposed - January 1, 2014 Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 9.03	1	$ 9.03	$ 9.25	1	$ 9.25	$ 0.22	2.44%
Smart Meter Rate Adder	Monthly		1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0172	300	$ 5.16	$ 0.0176	300	$ 5.28	$ 0.12	2.33%
Low Voltage Rate Adder		$ 0.0002	300	$ 0.06	$ 0.0002	300	$ 0.06	$ -	0.00%
Volumetric Rate Adder(s)			300	$ -		300	$ -	$ -	
Volumetric Rate Rider(s)			300	$ -		300	$ -	$ -	
Smart Meter Disposition Rider	Monthly	$ -	300	$ -	$ -	1	$ -	$ -	
LRAM & SSM Rate Rider	per kWh	$ -	300	$ -	$ -	300	$ -	$ -	
Deferral/Variance Account Disposition Rate Rider	per kWh	-$ 0.0078	300	-$ 2.34	-$ 0.0012	300	-$ 0.36	$ 1.98	-84.62%
				$ -			$ -	$ -	
Tax Change	per kWh	$ -	300	$ -	$ -	300	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 11.91**			**$ 14.23**	**$ 2.32**	**19.48%**
RTSR - Network	per kWh	$ 0.0068	300	$ 2.04	$ 0.0068	300	$ 2.04	$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	$ 0.0052	300	$ 1.56	$ 0.0052	300	$ 1.56	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 15.51**			**$ 17.83**	**$ 2.32**	**14.96%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	311	$ 1.62	$ 0.0052	311	$ 1.62	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	311	$ 0.34	$ 0.0011	311	$ 0.34	$ -	0.00%
Special Purpose Charge			300	$ -		300	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	300	$ 2.10	$ 0.0070	300	$ 2.10	$ -	0.00%
Energy	per kWh	$ 0.0750	311	$ 23.33	$ 0.0750	311	$ 23.33	$ -	0.00%
Energy	per kWh	$ 0.0880	0	$ -	$ 0.0880	0	$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 43.14**			**$ 45.46**	**$ 2.32**	**5.38%**
HST		13%		$ 5.61	13%		$ 5.91	$ 0.30	5.38%
Total Bill (including Sub-total B)				**$ 48.75**			**$ 51.37**	**$ 2.62**	**5.37%**
Ontario Clean Energy Benefit [1]				**-$ 4.88**			**-$ 5.14**	**-$ 0.26**	**5.33%**
Total Bill (including OCEB)				**$ 43.87**			**$ 46.23**	**$ 2.36**	**5.38%**
Loss Factor (%)		3.600%			3.60%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-V
2014 Bill Impacts

Customer Class: **GS 50 - 499 kW**

Consumption **230** **kW** **100000** **kWh**

		Proposed - January 1, 2013			Proposed - January 1, 2014			Impact	
		Rate	Volume	Charge	Rate	Volume	Charge		%
	Charge Unit	($)		($)	($)		($)	$ Change	Change
Monthly Service Charge	Monthly	$ 77.05	1	$ 77.05	$ 78.93	1	$ 78.93	$ 1.88	2.44%
Smart Meter Rate Adder	Monthly		1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 4.7180	230	$ 1,085.14	$ 4.8330	230	$ 1,111.59	$ 26.45	2.44%
Low Voltage Rate Adder		$ 0.0805	230	$ 18.52	$ 0.0805	230	$ 18.52	$ -	0.00%
Volumetric Rate Adder(s)			230	$ -		230	$ -	$ -	
Volumetric Rate Rider(s)			230	$ -		230	$ -	$ -	
Smart Meter Disposition Rider	Monthly	$ 0.63	1	$ 0.63	$ -	1	$ -	-$ 0.63	-100.00%
LRAM & SSM Rate Rider	per kW	$ 0.0281	230	$ 6.46	$ -	230	$ -	-$ 6.46	-100.00%
Deferral/Variance Account Disposition Rate Rider	per kW	-$ 1.7612	230	-$ 405.08	-$ 1.1032	230	-$ 253.74	$ 151.34	-37.36%
Stranded Meters Disposition	Monthly	$ 1.22	1	$ 1.22	$ -	1	$ -	-$ 1.22	-100.00%
Tax Change	per kW	$ -	230	$ -	$ -	230	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 783.94**			**$ 955.30**	**$ 171.36**	**21.86%**
RTSR - Network	per kW	$ 2.6160	230	$ 601.68	$ 2.6160	230	$ 601.68	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 2.0283	230	$ 466.51	$ 2.0283	230	$ 466.51	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 1,852.13**			**$ 2,023.49**	**$ 171.36**	**9.25%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	103601	$ 538.73	$ 0.0052	103601	$ 538.73	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	103601	$ 113.96	$ 0.0011	103601	$ 113.96	$ -	0.00%
Special Purpose Charge			103601	$ -		230	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	100000	$ 700.00	$ 0.0070	100000	$ 700.00	$ -	0.00%
Energy	per kWh	$ 0.0750	750	$ 56.25	$ 0.0750	750	$ 56.25	$ -	0.00%
Energy	per kWh	$ 0.0880	102851	$ 9,050.89	$ 0.0880	102851	$ 9,050.89	$ -	0.00%
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 12,312.21**			**$ 12,483.56**	**$ 171.36**	**1.39%**
HST		13%		$ 1,600.59	13%		$ 1,622.86	$ 22.28	1.39%
Total Bill (including Sub-total B)				**$ 13,912.79**			**$ 14,106.43**	**$ 193.64**	**1.39%**
Ontario Clean Energy Benefit [1]				**$ -**			**$ -**	**$ -**	
Total Bill (including OCEB)				**$ 13,912.79**			**$ 14,106.43**	**$ 193.64**	**1.39%**
Loss Factor (%)		3.600%			3.60%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-V
2014 Bill Impacts

Customer Class: GS 500 - 4999 kW

Consumption 2250 kW 400000 kWh

		Proposed - January 1, 2013			Proposed - January 1, 2014			Impact	
	Charge Unit	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	Monthly	$ 1,662.15	1	$ 1,662.15	$ 1,702.65	1	$ 1,702.65	$ 40.50	2.44%
Smart Meter Rate Adder	Monthly		1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 2.3298	2250	$ 5,242.05	$ 2.3866	2250	$ 5,369.85	$ 127.80	2.44%
Low Voltage Rate Adder	per kW	$ 0.0788	2250	$ 177.30	$ 0.0788	2250	$ 177.30	$ -	0.00%
Volumetric Rate Adder(s)			2250	$ -		2250	$ -	$ -	
Volumetric Rate Rider(s)			2250	$ -		2250	$ -	$ -	
Smart Meter Disposition Rider			1	$ -		1	$ -	$ -	
LRAM & SSM Rate Rider	per kW	$ 0.0111	2250	$ 24.98	$ -	2250	$ -	-$ 24.98	-100.00%
Deferral/Variance Account Disposition Rate Rider	per kW	-$ 1.9415	2250	-$ 4,368.38	-$ 1.4121	2250	-$ 3,177.23	$ 1,191.15	-27.27%
				$ -			$ -	$ -	
Tax Change	per kW	$ -	2250	$ -	$ -	2250	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 2,738.10**			**$ 4,072.58**	**$ 1,334.48**	**48.74%**
RTSR - Network	per kW	$ 2.5309	2250	$ 5,694.53	$ 2.5309	2250	$ 5,694.53	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 1.9847	2250	$ 4,465.58	$ 1.9847	2250	$ 4,465.58	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 12,898.20**			**$ 14,232.68**	**$ 1,334.48**	**10.35%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	414401	$ 2,154.89	$ 0.0052	414401	$ 2,154.89	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	414401	$ 455.84	$ 0.0011	414401	$ 455.84	$ -	0.00%
Special Purpose Charge			414401	$ -		2250	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	400000	$ 2,800.00	$ 0.0070	400000	$ 2,800.00	$ -	0.00%
Energy	per kWh	$ 0.0750	750	$ 56.25	$ 0.0750	750	$ 56.25	$ -	0.00%
Energy	per kWh	$ 0.0880	413651	$ 36,401.29	$ 0.0880	413651	$ 36,401.29	$ -	0.00%
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 54,766.71**			**$ 56,101.19**	**$ 1,334.48**	**2.44%**
HST		13%		$ 7,119.67	13%		$ 7,293.15	$ 173.48	2.44%
Total Bill (including Sub-total B)				**$ 61,886.39**			**$ 63,394.34**	**$ 1,507.95**	**2.44%**
Ontario Clean Energy Benefit [1]				**$ -**			**$ -**	**$ -**	
Total Bill (including OCEB)				**$ 61,886.39**			**$ 63,394.34**	**$ 1,507.95**	**2.44%**
Loss Factor (%)		3.600%			3.60%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-V
2014 Bill Impacts

Customer Class: **Large Use**

Consumption **5000** **kW** **3000000** **kWh**

		Proposed - January 1, 2013			Proposed - January 1, 2014			Impact	
	Charge Unit	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	Monthly	$ 12,533.37	1	$ 12,533.37	$ 12,838.77	1	$ 12,838.77	$ 305.40	2.44%
Smart Meter Rate Adder	Monthly		1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 2.6963	5000	$ 13,481.50	$ 2.7620	5000	$ 13,810.00	$ 328.50	2.44%
Low Voltage Rate Adder		$ 0.0841	5000	$ 420.50	$ 0.0841	5000	$ 420.50	$ -	0.00%
Volumetric Rate Adder(s)			5000	$ -		5000	$ -	$ -	
Volumetric Rate Rider(s)			5000	$ -		5000	$ -	$ -	
Smart Meter Disposition Rider			5000	$ -		1	$ -	$ -	
LRAM & SSM Rate Rider	per kW	$ 0.0035	5000	$ 17.50	$ -	5000	$ -	-$ 17.50	-100.00%
Deferral/Variance Account Disposition Rate Rider	per kW	-$ 2.5068	5000	-$ 12,534.00	-$ 1.9038	5000	-$ 9,519.00	$ 3,015.00	-24.05%
				$ -			$ -	$ -	
Tax Change	per kW	$ -	5000	$ -	$ -	5000	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 13,918.87**			**$ 17,550.27**	**$ 3,631.40**	**26.09%**
RTSR - Network	per kW	$ 2.7007	5000	$ 13,503.50	$ 2.7007	5000	$ 13,503.50	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 2.1197	5000	$ 10,598.50	$ 2.1197	5000	$ 10,598.50	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 38,020.87**			**$ 41,652.27**	**$ 3,631.40**	**9.55%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	3043500	$ 15,826.20	$ 0.0052	3043500	$ 15,826.20	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	3043500	$ 3,347.85	$ 0.0011	3043500	$ 3,347.85	$ -	0.00%
Special Purpose Charge			3043500	$ -		5000	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	3000000	$ 21,000.00	$ 0.0070	3000000	$ 21,000.00	$ -	0.00%
Energy	per kWh	$ 0.0750	750	$ 56.25	$ 0.0750	750	$ 56.25	$ -	0.00%
Energy	per kWh	$ 0.0880	3042750	$ 267,762.00	$ 0.0880	3042750	$ 267,762.00	$ -	0.00%
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 346,013.42**			**$ 349,644.82**	**$ 3,631.40**	**1.05%**
HST		13%		$ 44,981.74	13%		$ 45,453.83	$ 472.08	1.05%
Total Bill (including Sub-total B)				**$ 390,995.16**			**$ 395,098.65**	**$ 4,103.49**	**1.05%**
Ontario Clean Energy Benefit [1]				**$ -**			**$ -**	**$ -**	
Total Bill (including OCEB)				**$ 390,995.16**			**$ 395,098.65**	**$ 4,103.49**	**1.05%**
Loss Factor (%)		1.4500%			1.4500%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-V
2014 Bill Impacts

Customer Class: **Streetlighting**

Consumption 0.1 kW 33 kWh

	Charge Unit	Proposed - January 1, 2013 Rate ($)	Volume	Charge ($)	Proposed - January 1, 2014 Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 1.53	1	$ 1.53	$ 1.57	1	$ 1.57	$ 0.04	2.61%
Smart Meter Rate Adder			1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 12.1694	0.1	$ 1.22	$ 12.4659	0.1	$ 1.25	$ 0.03	2.44%
Low Voltage Rate Adder	per kW	$ 0.0582	0.1	$ 0.01	$ 0.0582	0.1	$ 0.01	$ -	0.00%
Volumetric Rate Adder(s)			0.1	$ -		0.1	$ -	$ -	
Volumetric Rate Rider(s)			0.1	$ -		0.1	$ -	$ -	
Smart Meter Disposition Rider			0.1	$ -		1	$ -	$ -	
LRAM & SSM Rate Rider	per kW	$ -	0.1	$ -	$ -	0.1	$ -	$ -	
Deferral/Variance Account Disposition Rate Rider	per kW	-$ 3.1014	0.1	-$ 0.31	-$ 1.1588	0.1	-$ 0.12	$ 0.19	-62.64%
				$ -			$ -	$ -	
Tax Change	per kW	$ -	0.1	$ -	$ -	0.1	$ -		
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 2.44**			**$ 2.71**	**$ 0.26**	**10.80%**
RTSR - Network	per kW	$ 1.8116	0.1	$ 0.18	$ 1.8116	0.1	$ 0.18	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 1.4666	0.1	$ 0.15	$ 1.4666	0.1	$ 0.15	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 2.77**			**$ 3.03**	**$ 0.26**	**9.53%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	34	$ 0.18	$ 0.0052	34	$ 0.18	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0011	34	$ 0.04	$ 0.0011	34	$ 0.04	$ -	0.00%
Special Purpose Charge			34	$ -		0.1	$ -	$ -	
Standard Supply Service Charge	Monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	34	$ 0.24	$ 0.0070	34	$ 0.24	$ -	0.00%
Energy	per kWh	$ 0.0750	34	$ 2.55	$ 0.0750	34	$ 2.55	$ -	0.00%
Energy	per kWh	$ 0.0880	0	$ -	$ 0.0880	0	$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 6.02**			**$ 6.29**	**$ 0.26**	**4.38%**
HST		13%		$ 0.78	13%		$ 0.82	$ 0.03	4.38%
Total Bill (including Sub-total B)				**$ 6.81**			**$ 7.10**	**$ 0.29**	**4.26%**
Ontario Clean Energy Benefit [1]				**$ -**			**$ -**	**$ -**	
Total Bill (including OCEB)				**$ 6.81**			**$ 7.10**	**$ 0.29**	**4.26%**
Loss Factor (%)		3.600%			3.60%				

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

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

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

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Disposition of Deferral and Variance Accounts

Introduction

The OEB approved Enersource's application for a two-year disposition of Group 1 deferral and variance account balances effective February 1, 2012[1]. The total amount approved for disposition of account balances at December 31, 2010 including interest to January 31, 2012 totalled $40,106. Enersource has not disposed of Group 2 deferral and variance account balances since its 2008 Electricity Distribution Rates cost of service rate application.

Enersource has included in this Application a request for disposition of Group 1 and Group 2 deferral and variance account balances at December 31, 2011 and the forecasted interest through to December 31, 2012. Where regulatory balances requested for disposition differ from the December 31, 2011 financial statements, a reconciliation of the balances is presented.

Enersource is requesting disposition of these deferral and variance account balances, including interest, totalling $907 over a one-year refund period commencing January 1, 2013. This amount excludes the disposition of smart meter balances, which is addressed at Exhibit 9 Tab 2 Schedule 1. Actual interest is based on the Board's prescribed interest rates. The prescribed interest rate for the first quarter of 2012 was used to calculate forecasted interest for the April to December 2012 period. This rate is 1.47%.

[1] EB-2011-0266, Decision dated December 9, 2011. The application was made pursuant to the Board's Report on Electricity Distributors' Deferral and Variance Account Review Initiative (the "EDDVAR Report"), dated July 31, 2009.

Deferral and Variance Accounts Proposed for Disposition

Tables 1 and 2 identify the principal and interest for each deferral and variance account that Enersource is proposing for disposition in this Application, except for deferral accounts 1555 and 1556 relating to smart meters which are treated separately in Exhibit 9 Tab 2 Schedule 1. The principal balances, as of December 31, 2011, are based on Enersource's audited financial statements. Where regulatory balances for certain accounts differ from the corresponding financial statement balance, reconciliation between the two balances is presented. The reconciliation between audited financial statements and regulated financial results can be found in Exhibit 1 Tab 3 Schedule 3.

Enersource has excluded amounts relating to the Group 1 balances that have been approved for disposition, effective February 1, 2012, by the Board in EB-2011-0266, as described above.

Enersource has also excluded Account 1595, Recovery of Regulatory Asset (2009), which represents balances previously approved by the Board for disposition[2] effective February 1, 2010 over a two-year period. Since the disposition period ended January 31, 2012, Enersource is not requesting in this Application the disposition of the remaining account balance in Account 1595 (2009).

[2] EB-2009-0405, Decision dated January 29, 2010.

Table 1: Total Group 1 Account Balances to be Disposed ($000s)

Account Number	Account Description	Principal as of December 31, 2011	Interest to December 31, 2011	Less: Amount Approved for Disposition Effective February 1, 2012	Interest from January 2012 to December 2012	Total to be Disposed
Group 1 Accounts:						
1550	Low Voltage Variance Account	$3,493	$50	$(2,044)	$ 22	$1,521
1580	RSVA – Wholesale Market Service Charges	$(18,204)	$ (274)	$10,633	$ (115)	$ (7,960)
1582	RSVA – One Time Wholesale Market Service	$ -	$29	$ -	$ -	$29
1584	RSVA – Retail Transmission Network	$(5,712)	$(138)	$6,353	$7	$510
1586	RSVA – Retail Transmission Connection	$(4,840)	$(119)	$5414	$7	$461
1588	Power	$4,169	$80	$(3,832)	$6	$423
1588	Power Sub-Account Global Adjustment	$(20,779)	$(445)	$23,298	$30	$2,105
1595	Recovery of Regulatory Asset (2008)	$(203)	$(80)	$284	$ -	$1
	Total Group 1 Accounts to be Disposed:	$(42,076)	$(897)	$40,106	$(43)	$(2,909)
1595	Recovery of Regulatory Asset (2009)	$(2,421)	$106	N/A		
	Total Group 1 Accounts:	**$(44,497)**	**$(791)**	**$40,106**		

RSVA Accounts

The total amount of all RSVA accounts is a $2,909 refund to customers. This group of accounts includes Accounts 1550, 1580, 1582, 1584, 1586, 1588, and 1588 Sub-account Global Adjustment. Enersource has followed the Accounting Procedures Handbook[3] and other OEB-issued guidance to record the variances in these accounts.

Enersource proposes to refund Group 1 balances of $2,909 as detailed above in Table 1, and recover Group 2 balances of $2,002, as detailed below in Table 2. The net Group 1 and Group 2 refund amount of $907, excluding smart meters, is sought to be disposed in this Application. This amount is comprised of a refund

[3] Enersource has followed the Board's *Accounting Procedures Handbook for Electric Distribution Utilities*, revised July 31, 2007. On March 28, 2012, the Board released the *Accounting Procedures Handbook for Electricity Distributors* ("new APH"). Enersource is reviewing the new APH to confirm no changes to the Application are required.

of $3,012 to be allocated to all customer classes and a recovery of $2,105 which relates to the global adjustment variance and therefore only applies to customers that are not on the regulated price plan.

Table 2: Total Group 2 Account Balances to be Cleared ($000s)

Account Number	Account Description	Principal as of December 31, 2011	Interest to December 31, 2011	Interest from January 2012 to December 2012	Adjustments	Total to be Disposed
Group 2 Accounts:						
1508	Other Regulatory Assets – Sub-Account Deferred IFRS Transition Costs	$1490	$27	$22	$50	$1589
1508	Other Regulatory Assets – Sub-Account Deferred Incremental Capital Charges	$44	$1	$1	$ -	$46
1518	Retail Cost Variance Account – Retail	$296	$11	$4	$ -	$312
1548	Retail Cost Variance Account – STR	$316	$25	$5	$ -	$346
1572	Extra-Ordinary Costs (PCBs)	$1211	$26	$18	$ -	$1254
1592	PILs and Tax Variances	$75	$(28)	$(14)	$(1032)	$(998)
1592	PILs and Tax Variances – Sub-Account PST Savings	$(749)	$ -	$	$749	$ -
1592	PILs and Tax Variances – Sub-Account PST Savings (Contra)	$749	$ -	$ -	$(749)	$ -
1592	PILs and Tax Variances – Sub-Account PST Savings (50% portion owing to customers, up to Dec 2012)	$ -	$ -	$ -	$(547)	$(547)
Total Group 2 Accounts		**$3,433**	**$62**	**$36**	**$(1529)**	**$2002**

Account 1508 Other Regulatory Assets Sub-Account Transition to IFRS

In the Board's *Accounting Procedures Handbook Frequently Asked Questions October 2009* ("APH-FAQ October 2009")[4], the Board permitted the deferral of one-time administrative costs caused by the transition of accounting policies, procedures, systems, and processes to International Financial Reporting Standards ("IFRS") in this sub-account. Based on this guidance, Enersource commenced to defer incremental salaries, wages, and benefits of staff attributable to the transition to IFRS, professional accounting fees, non-capital system and application changes to accommodate IFRS, and staff training costs solely related to IFRS.

Over the three-year period ending December 31, 2011, Enersource has deferred the following IFRS-related amounts and is requesting approval for disposition in this Application to be recovered from customers:

Table 3: Disposal of Account 1508 Sub-Account Transition to IFRS ($000s)

	Actual 2009	Actual 2010	Actual 2011	Subtotal	Interest 2012	Forecast 2012	Total
Salaries, Wages, & Benefits	$ 109	$ 135	$ 188	$ 432			$ 432
Accounting Fees	$ 166	$ 165	$ 107	$ 438		$ 50	$ 488
Non-capital System/Application	$ 183	$ 299	$ 88	$ 570			$ 570
Staff Training & Other	$ 32	$ 10	$ 9	$ 51			$ 51
Subtotal	$ 491	$ 608	$ 391	$ 1,490	$ -	$ 50	$ 1,540
Interest	$	$ 7	$ 20	$ 27	$ 22		$ 49
Total	$ 491	$ 615	$ 411	$ 1,517	$ 22	$ 50	$ 1,589

Enersource confirms that these costs are not already approved and included for recovery in distribution rates. Enersource also confirms that the balance requested for disposition does not include ongoing IFRS compliance costs,

[4] Ontario Energy Board Accounting Procedures Handbook Frequently Asked Questions, October, 2009, p. 4.

impacts arising from adopting accounting policy changes that reflect changes in the timing of the recognition of income, costs related to system upgrades where IFRS was not the major reason for conversion, and costs that are capital in nature.

Account 1508 Other Regulatory Assets Sub-Account Incremental Capital Charges

The amount proposed for clearance in this account is a $46 recovery from customers. As provided in the APH-FAQ October 2009, this account was used by Enersource to record the charges arising from the new Hydro One capital rate relief rider (Rider 5A) charge. Enersource is including the balance in this sub-account for disposition as part of this Application.

Accounts 1518 and 1548 Retail Cost Variance Accounts ("RCVAs")

Accounts 1518 and 1548 capture the difference between the revenue collected from retailers for retail settlement activities and the costs incurred to provide these services. These costs are comprised of incremental salary and benefits of employees directly engaged in retailer billing and information system maintenance costs. The amount requested for disposition relating to the RCVAs is a $658 recovery from customers.

Tables 4 and 5 below identify the costs and revenues recorded in Accounts 1518 and 1548 since the disposition of the 2006 balances.

Table 4: Account 1518 – Retail Cost Variance ($000s)

	2007	2008	2009	2010	2011	2012	Total
Cost	$ 313	$ 310	$ 302	$ 392	$ 392	$ -	$ 1,709
Revenue	(306)	(298)	(293)	(279)	(237)	-	(1,413)
Principal Recorded in Account 1518	7	12	9	113	155	-	296
Interest	5	3	-	-	4	4	16
Total	$ 12	$ 15	$ 9	$ 113	$ 159	$ 4	$ 312

Table 5: Account 1548 – Retail Cost Variance Service Transaction Request ($000s)

	2007	2008	2009	2010	2011	2012	Total
Cost	$ 99	$ 83	$ 51	$ 74	$ 74	$ -	$ 381
Revenue	(22)	(13)	(10)	(13)	(7)	-	(65)
Principal Recorded in Account 1548	77	70	41	61	67	-	316
Interest	10	8	2	2	3	5	30
Total	$ 87	$ 78	$ 43	$ 63	$ 70	$ 5	$ 346

Account 1555 and 1556 Smart Meter Accounts

Enersource is proposing to dispose of its smart meter balances relating to the revenue requirement impact of its Smart Metering Integration Plan ("SMIP") from 2008 to 2011, along with the additional forecasted amounts in 2012 to complete the SMIP. The amounts requested for clearance were not included in rates for those years.

The balance in Account 1555 includes a sub-account for the net book value of stranded conventional meters that were previously included in Enersource's rate

base. This amount is net of all proceeds received from the sale of scrap materials from the stranded conventional meters.

More detailed information relating to Account 1555 and 1556 can be found in Exhibit 9 Tab 2 Schedule 1 and Exhibit 9 Tab 2 Schedule 2.

Account 1572 Extraordinary Event Costs

Enersource is requesting approval for the disposition of Account 1572, with respect to incremental costs incurred relating to new laws pertaining to the use of polychlorinated biphenyls ("PCBs"). The amount requested to be recovered from customers is $1,254.

On September 5, 2008, Environment Canada repealed the "Chlorobiphenyl Regulations" and "Storage of PCB Material Regulations", and made the PCB Regulations (SOR/2008-273) under the *Canadian Environmental Protection Act 1999* ("CEPA") that mandated specific dates for the destruction of PCBs either in storage or in service. Due to the significant costs to comply with these new PCB regulations, which were outside the base upon which rates were derived in Enersource's 2008 cost of service rate application, Enersource requested the approval of a deferral account to record and track these costs. In a letter to Enersource dated December 1, 2008, the Board stated that generic Account 1572, Extraordinary Event Costs, was to be used to address extraordinary costs arising from externalities beyond management's control, and that this account could be used to record and track the incremental PCB environmental compliance program expenses.

The following are paraphrases from the new CEPA regulations with regards to end-of-use dates and extension, and storage end-of-use dates:

PCB End-of-Use Dates and Extension:

- All underground equipment containing PCBs with concentrations of 500 ppm or more must be removed by December 31, 2009. This deadline may be extended by five years, i.e., December 31, 2014, by applying to the Federal Ministry of the Environment;

- Equipment with PCB concentrations less than 500 ppm but more than 50 ppm must be removed by the end of December 31, 2009, if it is in a sensitive place (schools, hospitals, food processing plant, water treatment plants, and senior citizen homes);

- All other underground equipment greater than 50 ppm of PCBs in non-sensitive locations must be removed by December 31, 2025; and

- Replacement of light ballasts and pole top transformers with auxiliary pole mounted equipment with PCB concentration of 50 ppm or more must be done by December 31, 2025.

PCB Storage Deadlines:

- Store until December 31, 2009 if PCBs are sent by that date for destruction to an authorized facility that is authorized for that purpose; or until December 31, 2011 if PCBs are destroyed by that date, at the location where they are stored, in an authorized facility that is authorized for that purpose;

- All the PCB storage sites within 100 m of a sensitive location must be removed by September 5th, 2009;

Maximum storage periods for PCBs and PCB-related products at the following non-sensitive locations:

- One-year at the PCB storage site of an authorized transfer site;

- For processing purposes, one year at owner's PCB storage site; and
- Two years at PCB storage site of an authorized destruction facility.

In order to satisfy the new legislation within the tight timeline and limited resources, Enersource completed an RFP process for the sampling and testing of the equipment. Through this process, a contractor with significant expertise in performing such work was selected.

Enersource's strategy to meet the December 31, 2009 deadline consisted of the inspection of transformers to determine if oil sampling was required, the drawing and testing of the oil samples, the removal and replacement of transformers that did not meet the December 31, 2009 limit, and the disposal of the contaminated transformers and oil.

Throughout this process, Enersource identified Paper Insulated Lead Clad ("PILC") cable in its distribution system, which contains PCBs. Based on the new regulations, Enersource commenced to remove the PILC cables; however, due to limited resources and the location of the cables, a portion of PILC cables remain to be removed and disposed as at December 31, 2011.

Table 6 provides a breakdown of the principal costs incurred, which Enersource is seeking for disposition:

Table 6: Disposal of Account 1572 ($000s)

	Actual 2009	Actual 2010	Actual 2011	Interest 2012	Total
Transformer / Oil	$ 908	$ 51	$ 16	$ -	$ 975
PILC Cables	$ 3	$ 2	$ 231	$ -	$ 236
	$ 911	$ 53	$ 247	$ -	$ 1,211
Interest	$ 2	$ 7	$ 16	$ 18	$ 43
Total	$ 914	$ 60	$ 263	$ 18	$ 1,254

Based on Enersource's analysis of its transformers currently in service, all transformers that do not meet the December 31, 2025 deadline will be replaced before that time due to the normal end of service life. As a result, Enersource does not anticipate incurring additional costs with respect to its transformers, to meet the 2025 requirements.

Account 1592 PILs and Tax Variances

Enersource is requesting approval to dispose of the balance in Account 1592. In the Board's *Accounting Procedures Handbook Frequently Asked Questions December, 2005* ("APH-FAQ December 2005")[5], the Board states that:

> This account will capture the tax impact of the following differences:
>
> • any differences that result from a legislative or regulatory change to the tax rates or rules assumed in the 2006 OEB Tax Model,
>
> • any differences that result from a change in, or a disclosure of, a new assessing or administrative policy that is published in the public tax administration or interpretation bulletins by relevant federal or provincial tax authorities, and
>
> • any differences in 2006 PILs that result in changes in a distributor's "opening" 2006 balances for tax accounts due to changes in debits and credits to those accounts arising from a tax re-assessment[.]

Enersource has conducted a detailed review of this account, using the APH-FAQ December 2005 as guidance, and has identified amounts that relate to the tax reassessment of the 2003 to 2006 taxation years which do not meet the guidelines for this account. Enersource is proposing to exclude these balances from the disposition amount. As a result, the amount to be disposed of is a refund to customers of $998.

[5] Ontario Energy Board Accounting Procedures Handbook Frequently Asked Questions, December, 2005, p. 13.

Table 7: Disposal of Account 1592 ($000s)

	Balance at December 31, 2011	Adjustment	Revised Balance at December 31, 2011	Interest from January 2012 to December 2012	Balance to be Disposed
Principal	$ 75	$ (1,003)	$ (928)	$ -	$ (928)
Interest	$ (28)	$ (29)	$ (57)	$ (14)	$ (71)
	$ 48	$ (1,032)	$ (985)	$ (14)	$ (998)

The principal balance of $928 to be refunded relates to the impact of the decrease in Ontario Capital Tax rates in 2007 and 2008, and the decrease of income tax rates in 2008 and 2009. Refer to Exhibit 9 Tab 1 Schedule 1 Appendix 2-T Deferred PILs Account 1592 Balances for detailed calculations.

Account 1592 PILs and Tax Variances Sub-account

HST/OVAT Input Tax Credits ("ITCs")

In the Supplementary Decision and Order[6] with respect to Enersource's third generation incentive regulation mechanism ("3rd GIRM") application for distribution rates to be effective May 1, 2010, the Board stated the following:

> *"The Board therefore directs that, beginning July 1, 2010, Enersource shall record in deferral account 1592 (PILs and Tax Variances, Sub-account HST / OVAT Input Tax Credits (ITCs)), the incremental ITC it receives on distribution revenue requirement items that were previously subject to PST and become subject to HST. Tracking of these amounts will continue in the deferral account until the effective date of Enersource's*

[6] EB-2009-0193 Supplementary Decision and Order, dated March 29, 2010, p. 5.

next cost of service rate order. 50 % [sic] of the confirmed balances in the account shall be returnable to the ratepayers.

The Board may issue more detailed accounting guidance in the future. In that event, the Applicant should make the appropriate accounting entries, if and as applicable."

In the APH-FAQ December 2010, the Board identified an alternative method that distributors may use to calculate savings as a result of the transition to Harmonized Sales Tax ("HST"). This method uses an historic year as a proxy to estimate the savings from July 1, 2010 to the distributor's next cost of service rate application.

Enersource used 2009 as its proxy, whereby the Provincial Sales Tax ("PST") paid during that year was used as an estimate of the PST included in operating and capital spending that would be removed by the elimination of PST, effective July 1, 2010 to December 31, 2012.

Table 8 below identifies the PST paid on Enersource's 2009 operating costs and the estimated savings from July 1, 2010 to December 31, 2012.

Table 8: Estimated Savings on Operating Costs ($000s)

			Estimated Savings			
	2009 PST Eligible Operating Expense	PST Paid	July to December 2010	2011	2012	Total Savings on Operating Costs
Material / Consumables	$ 1,597	$ 128				
Information Technology	$ 1,564	$ 125				
Communications	$ 819	$ 66				
Other	$ 547	$ 44				
Total	$ 4,527	$ 362	$ 181	$ 362	$ 362	$ 905

In determining the estimated savings on capital costs using 2009 as a proxy, Enersource has excluded one-time costs incurred in 2009 pertaining to the implementation of its customer care and billing system ("CC&B"). These costs do not recur in future years and therefore, because Enersource does not realize any savings on these amounts from 2010 onwards, they have been removed from the proxy amount. The following Table 9 identifies the PST paid on Enersource's 2009 capital costs and the estimated savings from July 1, 2010 to December 31, 2012.

Table 9: Estimated Savings on Capital Costs ($000s)

					Estimated Savings			
	2009 PST Eligible Capital Cost	PST Paid	Estimated Asset Life	Annual Depreciation of PST	July to December 2010	2011	2012	Total Savings on Capital Costs
Building	$ 3	$	60	$				
Computer Equipment	$ 906	$ 73	5	$ 15				
Major Tools	$ 234	$ 19	10	$ 2				
Meters	$ 457	$ 37	25	$ 1				
Office Equipment	$ 47	$ 4	10	$				
Overhead	$ 3,250	$ 260	50	$ 5				
Rolling Stock	$ 1,733	$ 139	8	$ 17				
Rolling Stock	$ 72	$ 6	5	$ 1				
Smart Meters	$ 5,223	$ 418	15	$ 28				
Software	$ 366	$ 29	2	$ 15				
Software	$ 335	$ 22	10	$ 2				
Substation Equipment	$ 2,820	$ 226	40	$ 6				
Supervisory Controls	$ 540	$ 43	15	$ 3				
Underground	$ 3,860	$ 309	40	$ 8				
	$ 19,847	$ 1,583		$ 103	$ 51	$ 154	$ 257	$ 463

As part of the transition to HST, the Canada Revenue Agency ("CRA") and the Ontario Ministry of Revenue require large businesses to repay or recapture input tax credits ("RITCs") attributable to the provincial component of HST in respect of specified property and services required for use by that business.

The specified property and services include:

a) specified road vehicles and the fuel used in the vehicles;

b) specified energy;

c) specified telecommunication services; and

d) specified meals and entertainment.

The guidance provided by the Board is very brief on the recapture of input tax credits with respect to the amount to be tracked in the deferral account.

The APH-FAQ December 2010 states[7]:

Q.3 Should a distributor record in the sub-account the incremental HST on items not previously subject to PST, such as natural gas and electricity utility costs that became subject to the HST at 13% but are subject to recaptured ITC requirements, thus nullifying the ITCs?

A.3 No, for the same reason as noted in A.2 above.

Question 2 from the same documents states:

Q.2 Should a distributor record in the sub-account ITCs received on items such as legal and audit fees, which were not previously subject to PST but now are subject to HST and eligible to receive ITCs?

A.2 No. These ITCs relate to expense items that were not previously subject to PST and they are therefore not incremental ITCs to be recorded in the sub-account.

Enersource believes that the estimated PST savings tracked in the deferral account should be reduced by the estimated RITCs. The RITCs represent a true

[7] APH-FAQ December 2010, at pages 3-4.

expense to a distributor and therefore the reduction of the PST savings amount by the estimated RITCs more appropriately reflects the estimated savings from the transition to HST.

It must be noted that Enersource did apply for para-municipal status for HST purposes which would have eliminated the RITC requirement; however the request was denied by the CRA. In the CRA's response, it was stated that Enersource Corporation received para-municipal status, as it is 90% owned by the City of Mississauga. Enersource Corporation is a separate legal entity from the City of Mississauga and therefore, Enersource Hydro Mississauga Inc. (100% owned by Enersource Corporation) has been created by one municipal body and is owned by another. As a result, the CRA concluded, Enersource Hydro Mississauga Inc. is not directly controlled by the City of Mississauga and, therefore, Enersource Hydro Mississauga Inc. does not meet the administrative policy and eligibility requirements to become a para-municipal organization.

Enersource has calculated the estimated RITCs based on using 2009 as a proxy, which is detailed in Table 10 below:

Table 10: Estimated RITCs ($000s)

		July - December 2010	2011	2012	Total
Communication		$ 7	$ 15	$ 15	$ 37
Utilities		$ 33	$ 66	$ 66	$ 164
Fuel		$ 16	$ 33	$ 33	$ 82
Meals		$ 2	$ 4	$ 4	$ 10
		$ 59	$ 117	$ 117	$ 293

Based on the above, Enersource is proposing to refund to customers $547, inclusive of the amount of PST savings pertaining to 2012 and interest. See Table 11 below.

Table 11: Disposal of Account 1592 PILs and Tax Variances Sub-account HST/OVAT ITCs ($000s)

Estimated PST Savings on Operating Costs (July 2010 to December 2012)	$	905
Estimated PST Savings on Capital Costs (July 2010 to December 2012)	$	463
Estimated RITCs (July 2010 to December 2012)	$	(293)
	$	1,076
	$	
50% to be returned to customers	$	538
Interest from July 1 2010 to December 31, 2012	$	9
Total to be returned to customers	$	547

Enersource has calculated the amount to be refunded to customers in accordance with the Board's guidance; however, Enersource disagrees with including estimated PST savings on capital expenditures in the calculation.

Enersource's last cost of service rate application was for the 2008 rate year, and it has been adjusting rates pursuant to incentive regulation mechanism ("IRM") from 2009 to 2012. Under an IRM rate-setting year, distribution rates are set based on the last Board-approved revenue requirement and adjusted by the Board-issued inflation index. As Enersource's rate base was last approved in 2008, before the implementation of HST, the depreciation approved in the cost of service, and inherent in the IRM, is reflective of the costs of the assets up to 2008, including any associated PST actually incurred.

Under IRM, the depreciation recovery amount does not change or get updated to reflect actual increases in rate base each year. Therefore, the depreciation recovered in rates under IRM is significantly lower than actual depreciation incurred. Any potential PST savings in capital purchases after July 1, 2010 is

minimal compared to the actual depreciation expense increases resulting from replacing fully depreciated assets, purchased decades earlier at a much lower cost, with new and more expensive assets.

Other Amounts to be Disposed

In addition to the clearance of the deferral and variance accounts, Enersource is seeking to refund/recover the following items:

Deferred IFRS Adjustment

Enersource adopted IFRS on January 1, 2012. As part of the transition, Enersource must also present prior year comparative financial information under IFRS. As a result, the effective date of transition to IFRS is January 1, 2011. Since the OEB-modified IFRS ("MIFRS") value of fixed assets is to be used in determining rate base on a go-forward basis, the differences relating to the treatment of fixed assets between CGAAP and MIFRS for 2011 and 2012 under an IRM period are to be recovered or refunded to customers.

A detailed explanation of the impact of transitioning to MIFRS relating to fixed assets can be found in Exhibit 2 Tab 1 Schedule 1. The following Table 12 summarizes the financial impact on fixed assets, which Enersource is requesting to refund to customers.

Table 12: Impact of MIFRS on Fixed Assets ($000s)

	2011	2012	Total
Change of Useful Lives of Assets	$ (10,734)	$ (11,030)	$ (21,764)
Overhead Capitalization	$ 2,525	$ 3,022	$ 5,547
Early Derecognition of Assets	$ 1,859	$ 1,924	$ 3,783
Reduction in Depreciation due to Burdens & Derecognition	$ (94)	$ (292)	$ (386)
Total	$ (6,444)	$ (6,377)	$ (12,821)

In addition to the amount shown above, Enersource is seeking approval to dispose of the corresponding decrease in revenue requirement as a result of the $12,821 decrease in rate base in 2013. Table 13 details the impact on 2013 revenue requirement.

Table 13: Impact of MIFRS on Revenue Requirement ($000s)

	2013	
Decrease to rate base	$ (12,821)	(A)
Return on capital	6.58%	
	$ (844)	
Decrease in PILs	$ (160)	
2013 Revenue requirement to be refunded	$ (1,004)	(B)
Total Amount to be Refunded	$ (13,825)	(A) + (B)

In summary, due to the transition to IFRS in relation to fixed assets, Enersource is proposing to refund a total of $13,825 to customers over a one-year period commencing January 1, 2013 through a separate rate rider and is requesting it to be tracked in a new variance account.

Other Comprehensive Income MIFRS Post-Employment Adjustment

Enersource is requesting a deferral account to capture the impact of the post-employment adjustment resulting from the transition to MIFRS. Upon adoption, Enersource was required to record all re-measurements at the date of transition to MIFRS as opening adjustments to retained earnings. Under CGAAP, a portion of this amount would have been recorded as an expense each year and would have been recovered in distribution rates through OM&A. The net impact to Enersource at the date of transition was a reduction of the post-employment accrued liability of $150.

Enersource is also requesting that the new deferral account be used for future re-measurements of the defined benefit obligation which will be recorded in Other Comprehensive Income ("OCI") instead of being amortized in OM&A using the

corridor approach under CGAAP. For 2011, the actuary loss relating to the post-employment obligation was $769. For further details of the impact of MIFRS on post-employment benefits refer to Exhibit 1 Tab 3 Schedule 1.

In total, Enersource is seeking to recover from customers $619 over a one-year term. Due to the amount requested for disposition, a recovery period of longer than one year would result in a $0.000/kWh rate rider for certain customer classes. See Table 14 below. Actuary gains and losses that are recognized in OCI between the end of 2012 and the next cost of service rate application will be tracked in the deferral account and will be refunded or recovered in future rates.

Table 14: OCI MIFRS Post-Employment Adjustment ($000s)

Description	Accounting Impact
Enersource Portion of IFRS Transition	$(150)
Enersource 2011 Portion of OCI Re-Measurements	769
Total to be Recovered Over One Year	**$ 619**

Accounts Not Proposed for Clearance

All deferral and variance account balances as at December 31, 2011 are being requested for disposition except for:

i. Account 1595 (2009) as the rate riders pertaining to disposition of this account are effective until January 31, 2012; and

ii. Account 1595 (2010) as the rate riders pertaining to disposition of this account are effective until January 31, 2014.

Approval for New Deferral and Variance Accounts

Enersource is seeking approval to create two new sub-accounts to Account 1595 to record the recovery and refunds pertaining to the disposition of the deferral and variance accounts at December 31, 2011. The first sub-account would be for the recovery of the Global Adjustment sub-account and the second for the refund of all of the other deferral and variance accounts. Upon approval of the disposition by the Board, Enersource would transfer the approved amounts from the respective deferral and variance accounts to the corresponding sub-accounts of 1595. Amounts billed or credited through the rate riders would then be recorded as offsetting entries.

Enersource is also seeking approval for two new deferral and variance accounts as part of the transition to MIFRS. Enersource is proposing that an account be created to track variances between the amount approved to be refunded to customers for the impact of MIFRS on fixed assets and the amount billed. A second deferral account is requested which is to be used for future re-measurements of the defined benefit obligation which will be recorded in other comprehensive income instead of being amortized in OM&A.

Reporting and Record-Keeping Requirements

On February 29, 2012, Enersource filed with the Board the balances for each of the deferral and variance accounts recorded to December 31, 2011 as required by the Reporting and Record-keeping Requirements ("RRR"). Deferral and variance account balances proposed for disposition in this application agree with the amounts filed, other than the inclusion of forecasted interest from January 1, 2012 to December 31, 2012.

Calculation of Rate Riders for Recovery

Table 15 below shows the proposed rate riders to clear the balances requested for disposition. The proposed rate riders consist of:

- Rate Rider # 1 – includes disposition of Groups 1 and 2 deferral and variance accounts, refund of MIFRS deferred adjustment, and recovery of OCI MIFRS post-employment adjustment which are applicable to all customers;

- Rate Rider # 2 – Disposition of Global Adjustment Sub-Account applicable to non-regulated price plan customers;

- Rate Rider # 3 – Disposition of stranded meter balance; and

- Rate Rider # 4 – Smart Meter Disposition Rate Rider.

The worksheet for determining the rate riders is included in Exhibit 9 Tab 1 Schedule 1 Appendix 3. This worksheet allocates the variance and deferral accounts to each customer class. Enersource proposes the same allocators be used for the accounts as specified in the EDDVAR report.

For Rate Rider # 1, rate riders for the Residential, General Service<50 kW, and USL classes are determined by dividing the disposition amount by the 2013 forecasted annual load in kWh for that class. For the remaining customer classes, the 2013 forecasted annual demand in kW were used to determine the rate rider. Rate Rider # 1 will be presented on the customer bill as part of the variable distribution charge for each class.

Rate Rider # 2 is determined by dividing the total balance to be recovered for the global adjustment variance by the applicable forecasted load in kWh or kW for non-RPP customers in 2013. This methodology is consistent with the approved disposition of the global adjustment balance in EB-2011-0266[8].

Rate Riders # 3 and #4 are determined based on the forecasted average number of customers in the customer classes that were part of the smart meter

[8] Enersource's EDDVAR application, EB-2011-0266, Decision dated December 9, 2011.

deployment. These are Residential, General Service<50 kW, and General Service 50 – 499 kW.

Table 15: Proposed Rate Riders for Disposition of Deferral and Variance Accounts Effective January 1, 2013 to December 31, 2013

Deferral and Variance Account Disposition Rate Rider	Variable Distribution Rate	Rate Rider # 1 All Customers	Rate Rider # 2 Non-RPP Customers	Low Voltage Service Charge
Residential	kWh	(0.0035)	0.0005	0.0002
General Service < 50 kW	kWh	(0.0033)	0.0005	0.0002
Unmetered Scattered Load	kWh	(0.0057)	0.0004	0.0002
General Service 50 kW - 499 kW	kW	(0.7170)	0.1365	0.0805
General Service 500 kW - 4999 kW	kW	(0.6377)	0.1740	0.0788
Large Use (> 5000 kW)	kW	(0.7701)	0.2306	0.0841
Street Lighting	kW	(1.8174)	0.1422	0.0582
Deferral and Variance Account Disposition Rate Rider	**Fixed**	**Rate Rider # 3**	**Rate Rider # 4**	
Residential	Monthly	3.23	0.63	
General Service < 50 kW	Monthly	3.40	0.63	
General Service 50 kW - 499 kW	Monthly	1.22	0.63	

Implementation

Enersource requests that the rate order from the Board set out rate riders to be effective for a period of one year from January 1, 2013 to December 31, 2013.

Bill Impacts

For a complete analysis of bill impacts, please see Exhibit 8 Tab 9 Schedule 1.

PROPOSED RATE RIDERS FOR 2013 TEST YEAR (000's)
PERIOD: REFUNDABLE / RECOVERABLE OVER 1 YEAR
EFFECTIVE DATE - JANUARY 1, 2013

	Group 1 & 2 Account Balance (Excluding GA)	Group 1 RSVA GA Account Balance (Non-RPP)	2013 Test Year kWh	2013 Test Year kW	2013 Test Year kWh (Non-RPP)	2013 Test Year kW (Non-RPP)	Group 1 & 2 - Applicable to All Customers $/kWh or $/kW	Group 1 RSVA GA Account Recovery Rate Rider Non-RPP $/kWh or $/kW	Low Voltage Service Charge $/kWh or $/kW	Rate Rider Stranded $/month	Smart Meter Disposition Rate Rider $/month
	$ (16,217,496)	**$ 2,104,764**									
Residential	$ (5,047,850)	$ 75,249	1,423,857,475		163,609,248		$ (0.0035)	$ 0.0005	$ 0.0002	$ 3.23	$ 0.63
General Service < 50 kW	$ (1,991,243)	$ 45,518	612,188,101		86,740,085		$ (0.0033)	$ 0.0005	$ 0.0002	$ 3.40	$ 0.63
Unmetered Scattered Load	$ (59,114)	$ 168	10,383,027		456,965		$ (0.0057)	$ 0.0004	$ 0.0002	$ -	$ -
General Service 50 kW - 499 kW	$ (4,403,811)	$ 720,552		6,142,022		5,278,305	$ (0.7170)	$ 0.1365	$ 0.0805	$ 1.22	$ 0.63
General Service 500 kW - 4999 kW	$ (3,286,887)	$ 839,978		5,154,338		4,826,495	$ (0.6377)	$ 0.1740	$ 0.0788	-	$ -
Large Use (> 5000 kW)	$ (1,337,922)	$ 406,775		1,737,267		1,763,697	$ (0.7701)	$ 0.2306	$ 0.0841	-	$ -
Street Lighting	$ (90,670)	$ 16,524		49,889		116,222	$ (1.8174)	$ 0.1422	$ 0.0582	-	$ -
Total	**$ (16,217,496)**	**$ 2,104,764**	**2,046,428,602**	**13,083,516**	**250,806,298**	**11,984,719**					

Rate Rider Allocation

	USoA Code	Allocator	Balance for Disposition	Residential	GS < 50 KW	Unmetered Scattered Load	GS 50-499 KW	GS 500-4999 KW	Large Users	Street Lighting	Total
Group 1 Accounts											
LV Variance Account	1550	kWh	$ 1,521,115	$ 315,940	$ 129,973	$ 2,149	$ 425,374	$ 432,644	$ 207,087	$ 7,946	$ 1,521,115
RSVA - Wholesale Market Service Charge	1580	kWh	$ (7,959,846)	$ (1,653,285)	$ (680,138)	$ (11,246)	$ (2,225,943)	$ (2,263,984)	$ (1,083,668)	$ (41,583)	$ (7,959,846)
RSVA - Wholesale Market Service Charge One Time	1582	kWh	$ 29,193	$ 6,063	$ 2,494	$ 41	$ 8,164	$ 8,303	$ 3,974	$ 153	$ 29,193
RSVA - Retail Transmission Network Charge	1584	kWh	$ 509,870	$ 105,902	$ 43,566	$ 720	$ 142,583	$ 145,020	$ 69,415	$ 2,664	$ 509,870
RSVA - Retail Transmission Connection Charge	1586	kWh	$ 461,299	$ 95,813	$ 39,416	$ 652	$ 129,001	$ 131,205	$ 62,802	$ 2,410	$ 461,299
RSVA - Power (excluding Global Adjustment)	1588	kWh	$ 423,353	$ 87,932	$ 36,174	$ 598	$ 118,389	$ 120,412	$ 57,636	$ 2,212	$ 423,353
Disposition and Recovery of Regulatory Balances (2008)	1595	1595 Share Proportion (2008)	$ 1,068	$ 331	$ 153	$ 7	$ 335	$ 170	$ 66	$ 6	$ 1,068
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	Dx Revenue	$ 1,588,873	$ 598,412	$ 215,471	$ 8,020	$ 403,528	$ 249,409	$ 87,774	$ 26,259	$ 1,588,873
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	Dx Revenue	$ 45,695	$ 17,210	$ 6,197	$ 231	$ 11,605	$ 7,173	$ 2,524	$ 755	$ 45,695
Retail Cost Variance Account - Retail	1518	# of Customers	$ 311,680	$ 218,289	$ 21,643	$ 3,712	$ 5,103	$ 602	$ 14	$ 62,318	$ 311,680
Retail Cost Variance Account - STR	1548	# of Customers	$ 346,305	$ 242,539	$ 24,047	$ 4,124	$ 5,669	$ 669	$ 15	$ 69,242	$ 346,305
Extra-Ordinary Costs (PCBs)	1572	Dx Revenue	$ 1,254,264	$ 472,390	$ 170,094	$ 6,331	$ 318,547	$ 196,884	$ 69,289	$ 20,729	$ 1,254,264
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	Dx Revenue	$ (998,177)	$ (375,940)	$ (135,365)	$ (5,038)	$ (253,508)	$ (156,686)	$ (55,142)	$ (16,497)	$ (998,177)
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	Dx Revenue	$ (546,581)	$ (205,857)	$ (74,123)	$ (2,759)	$ (138,816)	$ (85,798)	$ (30,195)	$ (9,033)	$ (546,581)
Deferred IFRS Adjustment	N/A	Dx Revenue	$ (13,825,115)	$ (5,206,911)	$ (1,874,858)	$ (69,782)	$ (3,511,180)	$ (2,170,156)	$ (763,739)	$ (228,489)	$ (13,825,115)
OCI IFRS Post-Employment Adjustment	N/A	Dx Revenue	$ 619,508	$ 233,323.41	$ 84,013.03	$ 3,126.97	$ 157,337.13	$ 97,245.40	$ 34,223.39	$ 10,238.67	$ 619,508
Sub-total - Group 1 & 2 Accounts Rate Rider #1			$ (16,217,496)	$ (5,047,850)	$ (1,991,243)	$ (59,114)	$ (4,403,811)	$ (3,286,887)	$ (1,337,922)	$ (90,670)	$ (16,217,496)
RSVA - Power - Sub-Account - Global Adjustment	1588	kWh nonRPP	$ 2,104,764	$ 75,249	$ 45,518	$ 168	$ 720,552	$ 839,978	$ 406,775	$ 16,524	$ 2,104,764
Sub-total - RSVA GA (Non-RPP) Rate Rider #2			$ 2,104,764	$ 75,249	$ 45,518	$ 168	$ 720,552	$ 839,978	$ 406,775	$ 16,524	$ 2,104,764
Total to be Refunded/Recovered over one year	**Total to be Refunded / Recovered over one year**		**$ (14,112,732)**	**$ (4,972,601)**	**$ (1,945,725)**	**$ (58,945)**	**$ (3,683,259)**	**$ (2,446,909)**	**$ (931,147)**	**$ (74,146)**	**$ (14,112,732)**

Rate Rider Allocator Worksheet

		Allocation to Customer Classes %	Allocation to Customer Classes %	Allocation to Customer Classes %	Allocation to Customer Classes %	Allocation to Customer Classes %
		Total for customer class as % of Total for all classes (2011 Metered Billed kWh)	Basis for Allocation: Global Adjustment (2011 Non-RPP kWh)	Basis for Allocation: Stranded Costs (2011 Average Customers)	Basis for Allocation: Other Group 2 Accounts (2011 Distribution	Basis for Allocation: 1595 Share Recovery 2008
Residential		1,583,986,482	187,958,349	172,471	40,969,478	- 2,174,001
General Service < 50 kW		651,629,906	113,696,007	17,100	14,751,926	- 1,006,077
Unmetered Scattered Load		10,774,558	420,453	2,933	549,068	- 48,828
General Service 50 kW - 499 kW		2,132,641,331	1,799,816,500	4,032	27,626,975	- 2,202,429
General Service 500 kW - 4999 kW		2,169,087,426	2,098,120,087	476	17,075,411	- 1,116,322
Large Use (> 5000 kW)		1,038,245,079	1,016,054,213	11	6,009,317	- 436,734
Street Lighting		39,839,581	41,273,933	49,238	1,797,817	- 36,739
TOTALS		**7,626,204,363**	**5,257,339,543**	**246,260**	**108,779,993**	**- 7,021,130**

Residential		20.77%	3.58%	70.04%	37.66%	30.96%
General Service < 50 kW		8.54%	2.16%	6.94%	13.56%	14.33%
Unmetered Scattered Load		0.14%	0.01%	1.19%	0.50%	0.70%
General Service 50 kW - 499 kW		27.96%	34.23%	1.64%	25.40%	31.37%
General Service 500 kW - 4999 kW		28.44%	39.91%	0.19%	15.70%	15.90%
Large Use (> 5000 kW)		13.61%	19.33%	0.00%	5.52%	6.22%
Street Lighting		0.52%	0.79%	19.99%	1.65%	0.52%
TOTALS		**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**

Allocation Methodology	**Allocator**	**Residential**	**General Service < 50 kW**	**Unmetered Scattered Load**	**General Service 50 kW - 499 kW**	**General Service 500 kW - 4999 kW**	**Large Use (> 5000 kW)**	**Street Lighting**	**Total**
Basis for Allocation: 2011 Metered kWh	kWh	20.77%	8.54%	0.14%	27.96%	28.44%	13.61%	0.52%	100.00%
Basis for Allocation: Global Adjustment (2011 Non-RPP kWh)	kWh Non RPP	3.58%	2.16%	0.01%	34.23%	39.91%	19.33%	0.79%	100.00%
Basis for Allocation: Stranded Costs (2011 Average Customers)	Customer Numbers	70.04%	6.94%	1.19%	1.64%	0.19%	0.00%	19.99%	100.00%
Basis for Allocation: Other Group 2 Accounts (2011 Distribution Revenue)	Distribution Revenue	37.66%	13.56%	0.50%	25.40%	15.70%	5.52%	1.65%	100.00%
Basis for Allocation: 1595 Share Recovery 2008	1595 Share Recovery 2008	30.96%	14.33%	0.70%	31.37%	15.90%	6.22%	0.52%	100.00%

Low Voltage Charge

	A	B	C	D	E	F
	2013 Retail Transmission Connection Rate ($) kWh/kW	2013 Charge Determinant (kWh or kW)	A * B Basis for Allocation	Allocation %	Allocation	Rate / $kWh or $kW
RESIDENTIAL	0.0057	1,423,857,475	$ 8,115,988	21.47%	$ 322,091	$ 0.0002
General Service < 50 kW	0.0052	612,188,101	$ 3,183,378	8.42%	$ 126,336	$ 0.0002
Unmetered Scattered Load	0.0052	10,383,027	$ 53,992	0.14%	$ 2,143	$ 0.0002
General Service 50 kW - 499 kW	2.0283	6,142,022	$ 12,457,863	32.96%	$ 494,403	$ 0.0805
General Service 500 kW - 4999 kW	1.9847	5,154,338	$ 10,229,815	27.07%	$ 405,981	$ 0.0788
Large Use (> 5000 kW)	2.1197	1,737,267	$ 3,682,484	9.74%	$ 146,143	$ 0.0841
Street Lighting	1.4666	49,889	$ 73,167	0.19%	$ 2,904	$ 0.0582
TOTAL			$ 37,796,687	100.00%	$ 1,500,000	

Smart Meters

Introduction

Enersource supports the province's Smart Metering Initiative ("SMI") through its Residential Smart Meter Deployment Program and Small General Service Smart Meter Deployment Program (collectively referred to as Enersource's "Smart Metering Integration Plan" or "SMIP"). At December 31, 2010, Enersource had completed mandated smart meter installations, including newly constructed premises, for over 99% of its residential customers and 85% of its general service less than 50 kW ("GS<50 kW") customers. This combined total represents 98% of Enersource's customers mandated to receive smart meters.

By December 31, 2011 Enersource had installed smart meters for virtually all residential and GS<50 kW customers with the exception of a small number of customers who have refused installation of a smart meter ("customer refusals"), installation-related technical issues, hazardous meter bases, and 600 volt ("600 V") small general service ("GS") accounts. Enersource continues its efforts to install smart meters at these locations.

OEB Approvals to Date

Enersource incurred costs for smart meter activities from January 1, 2006 to April 30, 2007, that were reviewed and approved in a combined hearing in proceeding EB-2007-0063 (the "Combined Smart Meter Proceeding"). The Board's decision was released on August 8, 2007.

Enersource also applied for OEB approval and recovery of costs incurred in relation to smart meters deployed between May 1 and December 31, 2007, which costs included capital investments for smart meters installed during that

period, and associated operating expenses (EB-2008-0265). The Board's decision stated[1]:

> Insofar as these costs relate to the implementation of a firm and unequivocal policy of the government, the Board also finds that they were prudently incurred.
>
> The Board notes that the meters were procured under the same agreement as was reviewed in the Combined Smart Meter Proceeding. The Board also notes that the costs per installed meter over this period are consistent with the per meter costs previously reviewed and approved by the Board in that Proceeding. The Board therefore approves those costs. The Board also approves the accounting changes as proposed by Enersource in the Application to recognize these approved smart meter costs and those approved in the Combined Smart Meter Proceeding in rate base, and to dispose of the related amounts in the established variance accounts.

Smart Metering Integration Plan Post-2007

Enersource replaced 106,065 residential, and 17,357 small GS conventional meters with smart meters[2], and installed 341 collectors between January 1, 2008 and December 31, 2011. The revenue requirement related to these meters, with a capital cost of $27,302 from 2008 to 2011, comprises the SMIP, with the exception of the forecasted meters for 2012.

By December 31, 2011, Enersource had installed 191,300 smart meters (which includes 7,342 individual metered suites typically installed in condominium

[1] EB-2008-0265 Decision dated December 8, 2008, p. 4.
[2] Small general service refers to all customers GS<50 kW and approximately 1,400 general service greater than 50 kW ("GS>50 kW") customers. Due to the communal meter room design of a few buildings, Enersource replaced the mechanical meters with smart meters for this small group of GS>50 kW demand customers who would benefit from wireless smart meter network meter reading.

buildings) amounting to substantially all (99.3%) of its residential customers mandated to receive smart meters.

Due to delays in availability of Measurement Canada-approved 600 V smart meters, Enersource was unable to complete the planned installations for the GS<50 kW class of customers mandated to receive smart meters. At December 31, 2011, Enersource had completed smart meter installations for 89.1% of GS<50 kW customers. It is expected the remaining 600 V meters will be completed by the end of the second quarter 2012.

Outstanding Smart Meter Replacements

As mentioned above, there remains a small number of situations where Enersource has attempted but been unable to install a smart meter due to customer refusals, lack of cooperation, or other installation challenges.

Enersource is trying to address the concerns of the customer refusals, and to overcome the other installation challenges. While Enersource expects to complete many of the smart meter replacements for these remaining customers by the end of the second quarter in 2012, it may take considerable additional time and effort to achieve 100% compliance.

In order to improve Enersource's likelihood of reaching 100% compliance, it is seeking Board approval to charge applicable customers for actual incremental costs incurred by Enersource in the non-standard installation and reading of smart meters, and related non-standard communication infrastructure. Such incremental costs are driven by customer requests for non-standard installation and metering equipment relative to Enersource's standard smart meter installation. An example of non-standard installation may include cases where customer-owned facilities (such as fencing) obstruct Enersource`s access and

ability to install a smart meter. An example of a customer request for non-standard meter equipment includes meters that utilize, if applicable, a wired communication solution. The installation of non-standard wired communications and/or the undertaking of non-standard manual meter reads would address these concerns, and permit Enersource to install smart meters and bill these customers time- of-use (TOU) rates.

Enersource forecasts a further 924 residential and 1,680 GS<50 kW smart meters to be changed in 2012. The capital costs of these meters and the final systems implementation is $1,488, and the OM&A costs are $635.

In Table 1 below is the number of mechanical meters remaining (or alternatively, the number of smart meters pending installation) within the residential class, and the constraints encountered.

Table 1: Remaining Residential Mechanical Meters at December 31, 2011

Constraint Encountered	Number of Mechanical Meters Remaining	Percentage of the total Remaining
Customer Refusals	116	12%
Obstruction	263	29%
No Access	325	35%
Hazardous	220	24%
Total	**924**	**100%**

In Table 2 below is the number of mechanical meters remaining within the GS<50 kW class, and the constraints encountered.

Table 2: Remaining GS<50 kW Mechanical Meters at December 31, 2011

Constraint Encountered	Number of Mechanical Meters Remaining	Percentage of the total Remaining
Lack of Availability of 600V Smart Meters for Replacement	1,504	89.52%
No Access	176	10.48%
Total	**1680**	**100%**

Demand Customers

In communal meter rooms of certain buildings (such as retail plazas), where the large majority of customers are GS<50 kW not requiring demand readings, but include a small minority of GS meters requiring demand readings (GS>50 kW), Enersource took advantage of the smart meter communication network to reduce future meter reading costs by installing smart meters for those demand customers. This equates to 1,410 meters installed for GS demand customers, i.e., GS>50 kW, as of December 31, 2011.

Expenditures for Smart Meters

In Table 3 below are Enersource's actual smart meter capital and operating costs to December 31, 2011.[3]

Table 3: Capital and Operating Costs to December 31, 2012 ($000s)

Capital and Operating Costs to December 31, 2012 ($000s)				
Customer Class or Category of Cost	**2006-2007 Capital**	**2006-2007 Operating**	**2008-2012 Capital**	**2008-2012 Operating**
Residential	7,833	322	14,441	500
GS<50 kW	0	0	8,754	75

[3] Actual costs to December 31, 2011 and forecasted costs for 2012. Note that all costs for 2006-2007 have been deemed prudent by the Board, and as a result have already been recovered.

GS>50 kW	0	0	759	6
Condominiums (Retrofit)	0	0	-153	13
Software	139	0	646	0
MDM/R Integration	0	0	1,808	0
Hazardous Meter Bases	0	0	1,046	1,471
Total	7,972	322	27,302	2,065

Table 4 below provides a summary of the capital costs, and a calculation of the average installed cost per meter, which includes both the cost of the meter and its installation. The full capital cost includes other capital costs, i.e., mainly communication devices, computers and software used in the Advanced Metering Infrastructure ("AMI") that allows communication with the meters and programming changes to the customer billing systems.

Table 4: Summary of Smart Meter Capital Costs

	Residential	GS<50 kW	GS>50 kW	Total
Number of Installed Meters:				
Installed Meters 2006/07	60,536	0	0	60,536
Installed Meters from 2008 (Actual) to 2012 (Forecasted)	106,989	17,627	1,410	126,026
Forecasted Installed at May 31, 2012	167,525	17,627	1,410	186,562
Capital Costs ($000s):				
Capital Costs 2006/07	$ 7,972	$ -	$ -	$ 7,972
Capital Costs 2008 (Actual) to 2012 (Forecasted)	$ 17,698	$ 8,838	$ 766	$ 27,302
Forecasted Capital Costs 2012	$ 25,670	$ 8,838	$ 766	$ 35,274
Capital Costs Per Meter ($ per meter):				
Capital Cost Per Meter 2006/07	$ 131.69	$ -	$ -	$ 131.69
Capital Cost Per Meter 2008 to 2012	$ 165.42	$ 501.39	$ 543.26	$ 216.64
Capital Cost Per Meter Forecasted 2012	$ 153.23	$ 501.39	$ 543.26	$ 189.07

Enersource's average capital cost per meter of $189.07[4] is reasonable compared to the sector average capital cost of $186.76 derived from the OEB's *"Sector Smart Meter Audit Review Report"*[5]. As this reported sector average capital cost is based on meters installed up to September 30, 2009 and does not include all of the more expensive GS meters, it is expected the sector average unit cost will increase with the inclusion of those meters. Enersource's average capital cost per meter includes these more expensive meters.

Other capital is comprised of the components of the AMI, AMI computer equipment and software, as well as program management services.

[4] The value of $189.07 is the total capital costs for all meters, divided by the total number of installed meters.

[5] OEB Regulatory Audit and Accounting, dated March 31, 2010, p. 6. Based on 3,053,931 meters with a capital cost of $570,339,200 as at September 30, 2009.

No amounts have been included in actual or projected costs for charges for use of the provincial MDM/R. However, Enersource anticipates being permitted to recover those costs at a later date, upon completion of the Board's proceeding, EB-2012-0100[6].

Customer Communications Costs

The main component of the customer communication costs is related to open house events, materials and mailings to inform customers about Enersource's SMIP and TOU pricing. Enersource provided broad-based communications (via bill inserts, separate delivery of informational materials, attended information booths in local community centres, etc.) to ensure customers were aware of the impacts of the SMIP and to advise them of steps that could be taken to manage their consumption under TOU rates. Additional customer communication costs will be incurred as the TOU rollout continues to May, 2012.

Meter Data Management and Repository

In August, 2011, Enersource successfully completed its system integration with the provincial MDM/R and started transitioning customers onto TOU billing. The conversion process is extremely complex, directly impacts each customer, and impacts the majority of the conventional meter-to-cash processes. TOU introduced significant change for customers and Enersource divisions charged with supporting the meter-to-cash and customer care functions. Enersource's meter-to-cash process now relies on synchronization with the MDM/R, and handling and resolving exceptions reported by the MDM/R, including verifying

[6] Application by the Independent Electricity System Operator as the SME, for Approval of a Smart Metering Charge and the Smart Metering Agreement for Distributors, in order to recover past and ongoing costs of the provincial MDM/R, dated March 23, 2012.

information sent to and provided from the MDM/R. In addition, the meter-to-cash process relies on ensuring the accuracy and timeliness of the daily collection of over five million meter readings and to manage effective interactions between internal systems i.e., the AMI and Customer Care and Billing (CC&B), and the external system i.e., the MDM/R. As such, additional resources and effort have been assigned to manage this change, and operate and maintain new systems and business processes as a result of TOU.

As of the end of March, 2012, 99.1% of smart meters have been installed, including new premises. Of the 166,964 smart meters, 87.8% are registered with the MDM/R and 108,234 customers, or 61.9% of customers with smart meters, are being billed TOU rates. By the end of May, 2012 Enersource will have completed the SMIP and account conversion onto TOU rates.

Budgeted 2012 Costs

Ongoing costs in 2012 are attributable to interfacing with the MDM/R for the implementation of TOU rates, development and enhancement of the various applications and processes at Enersource to manage and process the TOU data, and replacement of the remaining residential and GS<50 kW 600 V meters with smart meters.

As indicated above, Enersource is trying to address customer refusals and other installation challenges. Enersource is also assessing the situations where standard smart meter installations are not possible and is working to resolve these issues.

Enersource estimates that it will spend an additional $1,488 in capital costs in 2012 on installation of the remaining smart meters.

Table 5 below provides the number of smart meters installed, by year of installation and by type of customer.

Table 5: Installation of Smart Meters by Year and by Customer Class (numbers of meters)

	2006/07	2008	2009	2010	2011	Forecast 2012	Total
Residential	60,536	44,541	33,610	19,792	8,122	924	167,525
GS<50 kW	0	1,763	342	6,507	7,335	~1,680[7]	17,627
GS>50kW	0	0	705	802	-97[8]	0	1,410
Total	60,536	46,304	34,657	27,101	15,360	2,604	186,562

By the end of May, 2012 Enersource expects to have completed the installation of smart meters for 167,525 residential customers, 17,627 GS<50 kW and 1,410 GS>50 kW (demand customers), to complete almost 100% of the customers mandated to receive smart meters, not including newly constructed premises.

Recovery Being Sought

Pursuant to *G-2011-0001 Guideline Smart Meter Funding and Cost Recovery – Final Disposition*[9], Enersource is seeking approval of the smart meter costs shown below, and authorization to transfer the approved amounts from the smart meter deferral accounts to the appropriate fixed asset, revenue, and expense

[7] Includes 1,500 600 V smart meters.

[8] There was a discrepancy in Enersource's CC&B report code that caused a higher than actual number of meters to be reported to the OEB as installed in 2010. The adjustment appears in 2011.

[9] *OEB G-2011-0001 Guideline Smart Meter Funding and Cost Recovery – Final Disposition*, dated December 15, 2011.

accounts. Enersource has used the 2013 Smart Meter Model provided by the Board (found at Exhibit 9 Tab 2 Schedule 1 Appendix 1) to calculate the Smart Meter Disposition Rider.

Table 7: Recovery of Smart Meter Costs ($000s)

		2006 - 2012 [1]
Smart Meter Revenue Requirement		$ 19,975
Interest on operating and depreciation expenses		356
		$ 20,331
Smart Meter Funding Adder		(18,035)
Interest on Smart Meter Funding Adder		(792)
Net Deferred Revenue Requirement to be Recovered		**$ 1,504**
Number of Metered Customers (2013 average) [2]		198,518
Proposed Smart Meter Disposition Rate Rider	$/month	0.63

Note:
[1] All amounts include forecasted amounts for 2012.
[2] Includes Residential, GS < 50 KW and GS 50-499 KW

The net difference is a recovery of $1,504, the amount between the revenue requirement related to the smart meter costs, and the corresponding smart meter funding adders collected from May 1, 2006 to April 30, 2012[10]. Enersource proposes to recover this amount from customers by a monthly rate rider of $0.63 per customer over a twelve-month period starting January 1, 2013. Based on the guidance provided in the 2013 Smart Meter Model, this rate rider would only

[10] The Smart Meter Model calculates the difference between the revenue requirement from 2006 to 2012 and the collected amounts via the Smart Meter Funding Adders during those same years.

apply to residential, GS<50 kW, and GS 50 – 499 kW customers, as only these classes received smart meters as part of the deployment program.

Enersource has completed Appendix 2-Q to this exhibit.

V 2.21

Ontario Energy Board

Smart Meter Model
(for 2013 Rates Applications)

Choose Your Utility:

Enersource Hydro Mississauga Inc.

Application Contact Information

Name:	Martin Sultana
Title:	Manager, Rates
Phone Number:	905-283-4255
Email Address:	msultana@enersource.com
We are applying for rates effective:	January 1, 2013
Last COS Re-based Year	2008

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION FIELD

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results. The use of any models and spreadsheets does not automatically imply Board approval. The onus is on the distributor to prepare, document and support its application. Board-issued Excel models and spreadsheets are offered to assist parties in providing the necessary information so as to facilitate an expeditious review of an application. The onus remains on the applicant to ensure the accuracy of the data and the results.

Ontario Energy Board

Smart Meter Model

Enersource Hydro Mississauga Inc.

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been included in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all smart meters in service.

Smart Meter Capital Cost and Operational Expense Data		2006	2007	2008	2009	2010	2011	2012	2013	Total
		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	Forecast	
Smart Meter Installation Plan										
Actual/Planned number of Smart Meters installed during the Calendar Year										
Residential		506	60,030	44,541	33,610	19,792	8,122	924		167525
General Service < 50 kW				1,763	342	6,507	7,335	1,680		17627
Actual/Planned number of Smart Meters installed (Residential and GS < 50 kW only)		506	60030	46304	33952	26299	15457	2604	0	182548
Percentage of Residential and GS < 50 kW Smart Meter Installations Completed		0.28%	33.16%	58.53%	77.13%	91.53%	100.00%	0.00%	101.15%	100.00%
Actual/Planned number of GS > 50 kW meters installed					705	802	-97			1410
Other (please identify)										0
Total Number of Smart Meters installed or planned to be installed		506	60030	46304	34657	27101	15360	2604	0	186562
1 Capital Costs										
1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	**Asset Type** (Asset type must be selected to enable calculations)	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	Forecast	
1.1.1 Smart Meters *(may include new meters and modules, etc.)*	Smart Meter	126,242	7,088,035	4,526,634	6,257,479	6,091,712	1,285,530	875,000		$ 26,250,632
1.1.2 Installation Costs *(may include socket kits, labour, vehicle, benefits, etc.)*	Smart Meter		77,586	533,387	584,813	609,081	520,439			$ 2,325,306
1.1.3a Workforce Automation Hardware *(may include fieldwork handhelds, barcode hardware, etc.)*	Smart Meter				1,820					$ 1,820
1.1.3b Workforce Automation Software *(may include fieldwork handhelds, barcode hardware, etc.)*	Applications Software					22,237				$ 22,237
Total Advanced Metering Communications Devices (AMCD)		$ 126,242	$ 7,165,621	$ 5,060,021	$ 6,844,112	$ 6,723,030	$ 1,805,969	$ 875,000	$ -	$ 28,599,995
1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	**Asset Type**	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	Forecast	
1.2.1 Collectors	Smart Meter		348,831	184,333	67,195	15,365	1,329			$ 617,053
1.2.2 Repeaters *(may include radio licence, etc.)*										$ -
1.2.3 Installation *(may include meter seals and rings, collector computer hardware, etc.)*	Smart Meter			27,650	10,079	4,954	1,336			$ 44,019
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)		$ -	$ 348,831	$ 211,983	$ 77,274	$ 20,319	$ 2,665	$ -	$ -	$ 661,072

1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	Forecast	
1.3.1 Computer Hardware	Computer Hardware	38,163	153,822	602,685	103,977					$ 898,647
1.3.2 Computer Software	Applications Software	47,268	92,184	-139,452		43,075	2,172,192	613,078		$ 2,828,345
1.3.3 Computer Software Licences & Installation (includes hardware and software) *(may include AS/400 disk space, backup and recovery computer, UPS, etc.)*										$ -
Total Advanced Metering Control Computer (AMCC)		$ 85,431	$ 246,006	$ 463,233	$ 103,977	$ 43,075	$ 2,172,192	$ 613,078	$ -	$ 3,726,992

1.4 WIDE AREA NETWORK (WAN)	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	Forecast	
1.4.1 Activiation Fees										$ -
Total Wide Area Network (WAN)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	Forecast	
1.5.1 Customer Equipment *(including repair of damaged equipment)*										$ -
1.5.2 AMI Interface to CIS										$ -
1.5.3 Professional Fees	Applications Software				768,078					$ 768,078
1.5.4 Integration	Smart Meter									$ -
1.5.5 Program Management	Smart Meter			323,503	580,793	495,802	155,048			$ 1,555,146
1.5.6 Other AMI Capital										$ -
Total Other AMI Capital Costs Related to Minimum Functionality		$ -	$ -	$ 323,503	$ 1,348,871	$ 495,802	$ 155,048	$ -	$ -	$ 2,323,224
Total Capital Costs Related to Minimum Functionality		$ 211,673	$ 7,760,458	$ 6,058,740	$ 8,374,234	$ 7,282,226	$ 4,135,874	$ 1,488,078	$ -	$ 35,311,283

1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY *(Please provide a descriptive title and identify nature of beyond minimum functionality costs)*	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	Forecast	
1.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 425/06										$ -
1.6.2 Costs for deployment of smart meters to customers other than residential and small general service										$ -
1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDM/R, etc.										$ -
Total Capital Costs Beyond Minimum Functionality		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Smart Meter Capital Costs		$ 211,673	$ 7,760,458	$ 6,058,740	$ 8,374,234	$ 7,282,226	$ 4,135,874	$ 1,488,078	$ -	$ 35,311,283

2 OM&A Expenses

2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	Forecast		
2.1.1 Maintenance *(may include meter reverification costs, etc.)*	26,603	6,855							$	33,458
2.1.2 Other *(please specify)*									$	-
Total Incremental AMCD OM&A Costs	$ 26,603	$ 6,855	$ -	$ -	$ -	$ -	$ -	$ -	$	33,458
2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)										
2.2.1 Maintenance									$	-
2.2.2 Other *(please specify)*									$	-
Total Incremental AMRC OM&A Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	-
2.3 ADVANCED METERING CONTROL COMPUTER (AMCC)										
2.3.1 Hardware Maintenance *(may include server support, etc.)*									$	-
2.3.2 Software Maintenance *(may include maintenance support, etc.)*		3,917	47,888	53,445	3,089	156,273	130,000		$	394,612
2.3.2 Other *(please specify)*									$	-
Total Incremental AMCC OM&A Costs	$ -	$ 3,917	$ 47,888	$ 53,445	$ 3,089	$ 156,273	$ 130,000	$ -	$	394,612
2.4 WIDE AREA NETWORK (WAN)										
2.4.1 WAN Maintenance		1,078	38,285	35,488	56,922	64,359	147,000		$	343,132
2.4.2 Other *(please specify)*									$	-
Total Incremental AMRC OM&A Costs	$ -	$ 1,078	$ 38,285	$ 35,488	$ 56,922	$ 64,359	$ 147,000	$ -	$	343,132
2.5 OTHER AMI OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY										
2.5.1 Business Process Redesign									$	-
2.5.2 Customer Communication (may include project communication, etc.)		107,032	133,125	2,569		137,250			$	379,976
2.5.3 Program Management		4,903							$	4,903
2.5.4 Change Management (may include training, etc.)			300	1,830	5,407	-6,032	5,000		$	6,505
2.5.5 Administration Costs		166,511	196,795	31,378	234,299	-55,053	301,619		$	875,549
2.5.6 Other AMI Expenses *(please specify)*		5,591	-322,253	-457,014	617,935	454,362	51,217	180,228	$	530,066
Total Other AMI OM&A Costs Related to Minimum Functionality	$ -	$ 284,037	$ 7,967	-$ 421,237	$ 857,641	$ 530,527	$ 357,836	$ 180,228	$	1,796,999
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	$ 26,603	$ 295,887	$ 94,140	-$ 332,304	$ 917,652	$ 751,159	$ 634,836	$ 180,228	$	2,568,201
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY *(Please provide a descriptive title and identify nature of beyond minimum functionality costs)*	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual				
2.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 425/06									$	-
2.6.2 Costs for deployment of smart meters to customers other than residential and small general service									$	-
2.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDM/R, etc.									$	-
Total OM&A Costs Beyond Minimum Functionality	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	-
Total Smart Meter OM&A Costs	$ 26,603	$ 295,887	$ 94,140	-$ 332,304	$ 917,652	$ 751,159	$ 634,836	$ 180,228	$	2,568,201

3 Aggregate Smart Meter Costs by Category

3.1	**Capital**										
3.1.1	Smart Meter	$ 126,242	$ 7,514,452	$ 5,595,507	$ 7,502,179	$ 7,216,914	$ 1,963,682	$ 875,000	$ -	$	30,793,976
3.1.2	Computer Hardware	$ 38,163	$ 153,822	$ 602,685	$ 103,977	$ -	$ -	$ -	$ -	$	898,647
3.1.3	Computer Software	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	-
3.1.4	Tools & Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	-
3.1.5	Other Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	-
3.1.6	Applications Software	$ 47,268	$ 92,184	-$ 139,452	$ 768,078	$ 65,312	$ 2,172,192	$ 613,078	$ -	$	3,618,660
3.1.7	**Total Capital Costs**	**$ 211,673**	**$ 7,760,458**	**$ 6,058,740**	**$ 8,374,234**	**$ 7,282,226**	**$ 4,135,874**	**$ 1,488,078**	**$ -**	**$**	**35,311,283**
3.2	**OM&A Costs**										
3.2.1	**Total OM&A Costs**	**$ 26,603**	**$ 295,887**	**$ 94,140**	**-$ 332,304**	**$ 917,652**	**$ 751,159**	**$ 634,836**	**$ 180,228**	**$**	**2,568,201**

	2006	2007	2008	2009	2010	2011	2012	2013
Cost of Capital								
Capital Structure[1]								
Deemed Short-term Debt Capitalization			4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Deemed Long-term Debt Capitalization	60.0%	60.0%	56.0%	56.0%	56.0%	56.0%	56.0%	56.0%
Deemed Equity Capitalization	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Preferred Shares								
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cost of Capital Parameters								
Deemed Short-term Debt Rate			4.47%	4.47%	4.47%	4.47%	4.47%	4.47%
Long-term Debt Rate (actual/embedded/deemed)[2]	6.44%	6.44%	6.44%	6.44%	6.44%	6.44%	6.44%	6.44%
Target Return on Equity (ROE)	9.0%	9.00%	8.57%	8.57%	8.57%	8.57%	8.57%	8.57%
Return on Preferred Shares								
WACC	7.46%	7.46%	7.21%	7.21%	7.21%	7.21%	7.21%	7.21%
Working Capital Allowance								
Working Capital Allowance Rate	15.0%	15.0%	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%
(% of the sum of Cost of Power + controllable expenses)								
Taxes/PILs								
Aggregate Corporate Income Tax Rate	36.12%	36.12%	33.50%	33.00%	31.00%	28.25%	26.25%	25.50%
Capital Tax (until July 1st, 2010)	0.30%	0.225%	0.225%	0.225%	0.075%	0.00%	0.00%	0.00%

Depreciation Rates

(expressed as expected useful life in years)

Smart Meters - years	15	15	15	15	15	15	15	15
- rate (%)	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
Computer Hardware - years	5	5	5	5	5	5	5	5
- rate (%)	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Computer Software - years	2	2	10	10	10	5	5	5
- rate (%)	50.00%	50.00%	10.00%	10.00%	10.00%	20.00%	20.00%	20.00%
Tools & Equipment - years	10	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Other Equipment - years	10	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%

CCA Rates

Smart Meters - CCA Class	47	47	47	47	47	47	47	47
Smart Meters - CCA Rate	8%	8%	8%	8%	8%	8%	8%	8%
Computer Equipment - CCA Class	45	45	50	50	50	50	50	50
Computer Equipment - CCA Rate	45%	45%	55%	55%	55%	55%	55%	55%
General Equipment - CCA Class								
General Equipment - CCA Rate								
Applications Software - CCA Class	12	12	12	12	12	12	12	12
Applications Software - CCA Rate	100%	100%	100%	100%	100%	100%	100%	100%

Assumptions

[1] *Planned smart meter installations occur evenly throughout the year.*

[2] *Fiscal calendar year (January 1 to December 31) used.*

3 *Amortization is done on a striaght line basis and has the "half-year" rule applied.*

	2006	2007	2008	2009	2010	2011	2012	2013
Net Fixed Assets - Smart Meters								
Gross Book Value								
Opening Balance		$ 126,242	$ 7,640,694	$ 13,236,201	$ 20,738,380	$ 27,955,294	$ 29,918,976	$ 30,793,976
Capital Additions during year (from Smart Meter Costs)	$ 126,242	$ 7,514,452	$ 5,595,507	$ 7,502,179	$ 7,216,914	$ 1,963,682	$ 875,000	$ -
Retirements/Removals (if applicable)								
Closing Balance	$ 126,242	$ 7,640,694	$ 13,236,201	$ 20,738,380	$ 27,955,294	$ 29,918,976	$ 30,793,976	$ 30,793,976
Accumulated Depreciation								
Opening Balance		-$ 4,208	-$ 263,106	-$ 949,750	-$ 2,082,229	-$ 3,705,351	-$ 5,633,689	-$ 7,645,605
Amortization expense during year	-$ 4,208	-$ 258,898	-$ 686,644	$ (1,132,479.00)	$ (1,623,121.94)	$ (1,928,337.93)	-$ 2,011,916	-$ 2,041,083
Retirements/Removals (if applicable)								
Closing Balance	-$ 4,208	-$ 263,106	-$ 949,750	-$ 2,082,229	-$ 3,705,351	-$ 5,633,689	-$ 7,645,605	-$ 9,686,688
Net Book Value								
Opening Balance	$ -	$ 122,034	$ 7,377,588	$ 12,286,451	$ 18,656,151	$ 24,249,943	$ 24,285,287	$ 23,148,371
Closing Balance	$ 122,034	$ 7,377,588	$ 12,286,451	$ 18,656,151	$ 24,249,943	$ 24,285,287	$ 23,148,371	$ 21,107,288
Average Net Book Value	$ 61,017	$ 3,749,811	$ 9,832,020	$ 15,471,301	$ 21,453,047	$ 24,267,615	$ 23,716,829	$ 22,127,830
Net Fixed Assets - Computer Hardware								
Gross Book Value								
Opening Balance		$ 38,163	$ 191,985	$ 794,670	$ 898,647	$ 898,647	$ 860,485	$ 860,485
Capital Additions during year (from Smart Meter Costs)	$ 38,163	$ 153,822	$ 602,685	$ 103,977	$ -	$ -	$ -	$ -
Retirements/Removals (if applicable)						$ 38,162		
Closing Balance	$ 38,163	$ 191,985	$ 794,670	$ 898,647	$ 898,647	$ 860,485	$ 860,485	$ 860,485
Accumulated Depreciation								
Opening Balance	$ -	-$ 3,816	-$ 26,831	-$ 237,494	-$ 383,507	-$ 540,269	-$ 654,912	-$ 784,197
Amortization expense during year	-$ 3,816	-$ 23,015	-$ 210,663	-$ 146,013	-$ 156,762	-$ 152,805	-$ 129,285	-$ 65,539
Retirements/Removals (if applicable)						-$ 38,162		
Closing Balance	-$ 3,816	-$ 26,831	-$ 237,494	-$ 383,507	-$ 540,269	-$ 654,912	-$ 784,197	-$ 849,736
Net Book Value								
Opening Balance	$ -	$ 34,347	$ 165,154	$ 557,176	$ 515,140	$ 358,378	$ 205,573	$ 76,288
Closing Balance	$ 34,347	$ 165,154	$ 557,176	$ 515,140	$ 358,378	$ 205,573	$ 76,288	$ 10,749
Average Net Book Value	$ 17,173	$ 99,750	$ 361,165	$ 536,158	$ 436,759	$ 281,975	$ 140,930	$ 43,518

Net Fixed Assets - Computer Software (including Applications Software)

Gross Book Value									
Opening Balance		$ 47,268	$ 139,452	$ -	$ 768,078	$ 833,390	$ 3,005,582	$ 3,618,660	
Capital Additions during year (from Smart Meter Costs)	$ 47,268	$ 92,184	-$ 139,452	$ 768,078	$ 65,312	$ 2,172,192	$ 613,078	$ -	
Retirements/Removals (if applicable)									
Closing Balance	$ 47,268	$ 139,452	$ -	$ 768,078	$ 833,390	$ 3,005,582	$ 3,618,660	$ 3,618,660	
Accumulated Depreciation									
Opening Balance	$ -	-$ 11,817	-$ 58,497	$ -	-$ 38,138	-$ 118,574	-$ 419,858	-$ 977,798	
Amortization expense during year	-$ 11,817	-$ 46,680	$ 58,497	$ (38,137.90)	$ (80,436.40)	-$ 301,284	-$ 557,940	-$ 619,493	
Retirements/Removals (if applicable)									
Closing Balance	-$ 11,817	-$ 58,497	$ -	-$ 38,138	-$ 118,574	-$ 419,858	-$ 977,798	-$ 1,597,291	
Net Book Value									
Opening Balance	$ -	$ 35,451	$ 80,955	$ -	$ 729,940	$ 714,816	$ 2,585,724	$ 2,640,862	
Closing Balance	$ 35,451	$ 80,955	$ -	$ 729,940	$ 714,816	$ 2,585,724	$ 2,640,862	$ 2,021,369	
Average Net Book Value	$ 17,726	$ 58,203	$ 40,478	$ 364,970	$ 722,378	$ 1,650,270	$ 2,613,293	$ 2,331,115	

Net Fixed Assets - Tools and Equipment

Gross Book Value									
Opening Balance		$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Additions during year (from Smart Meter Costs)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Retirements/Removals (if applicable)									
Closing Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Accumulated Depreciation									
Opening Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Amortization expense during year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Retirements/Removals (if applicable)									
Closing Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Net Book Value									
Opening Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Closing Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Average Net Book Value	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

Net Fixed Assets - Other Equipment

Gross Book Value									
Opening Balance		$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Additions during year (from Smart Meter Costs)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Retirements/Removals (if applicable)									
Closing Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Accumulated Depreciation									
Opening Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Amortization expense during year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Retirements/Removals (if applicable)									
Closing Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Net Book Value									
Opening Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Closing Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Average Net Book Value	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

	2006	2007	2008	2009	2010	2011	2012	2013
Average Net Fixed Asset Values (from Sheet 4)								
Smart Meters	$ 61,017	$ 3,749,811	$ 9,832,020	$ 15,471,301	$ 21,453,047	$ 24,267,615	$ 23,716,829	$ 22,127,830
Computer Hardware	$ 17,173	$ 99,750	$ 361,165	$ 536,158	$ 436,759	$ 281,975	$ 140,930	$ 43,518
Computer Software	$ 17,726	$ 58,203	$ 40,478	$ 364,970	$ 722,378	$ 1,650,270	$ 2,613,293	$ 2,331,115
Tools & Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Net Fixed Assets	**$ 95,916**	**$ 3,907,764**	**$ 10,233,662**	**$ 16,372,429**	**$ 22,612,184**	**$ 26,199,860**	**$ 26,471,052**	**$ 24,502,463**
Working Capital								
Operating Expenses (from Sheet 2)	$ 26,603	$ 295,887	$ 94,140	-$ 332,304	$ 917,652	$ 751,159	$ 634,836	$ 180,228
Working Capital Factor (from Sheet 3)	15%	15%	13%	13%	13%	13%	13%	13%
Working Capital Allowance	$ 3,990	$ 44,383	$ 12,521	-$ 44,196	$ 122,048	$ 99,904	$ 84,433	$ 23,970
Incremental Smart Meter Rate Base	**$ 99,906**	**$ 3,952,147**	**$ 10,246,183**	**$ 16,328,233**	**$ 22,734,232**	**$ 26,299,764**	**$ 26,555,485**	**$ 24,526,434**
Return on Rate Base								
Capital Structure								
Deemed Short Term Debt	$ -	$ -	$ 409,847	$ 653,129	$ 909,369	$ 1,051,991	$ 1,062,219	$ 981,057
Deemed Long Term Debt	$ 59,944	$ 2,371,288	$ 5,737,862	$ 9,143,810	$ 12,731,170	$ 14,727,868	$ 14,871,072	$ 13,734,803
Equity	$ 39,963	$ 1,580,859	$ 4,098,473	$ 6,531,293	$ 9,093,693	$ 10,519,906	$ 10,622,194	$ 9,810,573
Preferred Shares	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Capitalization	$ 99,906	$ 3,952,147	$ 10,246,183	$ 16,328,233	$ 22,734,232	$ 26,299,764	$ 26,555,485	$ 24,526,434
Return on								
Deemed Short Term Debt	$ -	$ -	$ 18,320	$ 29,195	$ 40,649	$ 47,024	$ 47,481	$ 43,853
Deemed Long Term Debt	$ 3,860	$ 152,711	$ 369,518	$ 588,861	$ 819,887	$ 948,475	$ 957,697	$ 884,521
Equity	$ 3,597	$ 142,277	$ 351,239	$ 559,732	$ 779,329	$ 901,556	$ 910,322	$ 840,766
Preferred Shares	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Return on Capital	$ 7,457	$ 294,988	$ 739,078	$ 1,177,788	$ 1,639,866	$ 1,897,055	$ 1,915,500	$ 1,769,141
Operating Expenses	$ 26,603	$ 295,887	$ 94,140	-$ 332,304	$ 917,652	$ 751,159	$ 634,836	$ 180,228
Amortization Expenses (from Sheet 4)								
Smart Meters	$ 4,208	$ 258,898	$ 686,644	$ 1,132,479	$ 1,623,122	$ 1,928,338	$ 2,011,916	$ 2,041,083
Computer Hardware	$ 3,816	$ 23,015	$ 210,663	$ 146,013	$ 156,762	$ 152,805	$ 129,285	$ 65,539
Computer Software	$ 11,817	$ 46,680	-$ 58,497	$ 38,138	$ 80,436	$ 301,284	$ 557,940	$ 619,493
Tools & Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Amortization Expense in Year	$ 19,841	$ 328,593	$ 838,810	$ 1,316,630	$ 1,860,320	$ 2,382,427	$ 2,699,141	$ 2,726,115
Incremental Revenue Requirement before Taxes/PILs	$ 53,901	$ 919,468	$ 1,672,028	$ 2,162,114	$ 4,417,838	$ 5,030,641	$ 5,249,477	$ 4,675,484
Calculation of Taxable Income								
Incremental Operating Expenses	$ 26,603	$ 295,887	$ 94,140	-$ 332,304	$ 917,652	$ 751,159	$ 634,836	$ 180,228
Amortization Expense	$ 19,841	$ 328,593	$ 838,810	$ 1,316,630	$ 1,860,320	$ 2,382,427	$ 2,699,141	$ 2,726,115
Interest Expense	$ 3,860	$ 152,711	$ 387,839	$ 618,056	$ 860,536	$ 995,499	$ 1,005,178	$ 928,375
Net Income for Taxes/PILs	$ 3,597	$ 142,277	$ 351,239	$ 559,732	$ 779,329	$ 901,556	$ 910,322	$ 840,766
Grossed-up Taxes/PILs (from Sheet 7)	-$ 7,245.81	$ 41,439.44	$ 76,178.68	$ 74,507.30	$ 154,693.79	$ 42,592.09	$ 87,425.29	$ -
Revenue Requirement, including Grossed-up Taxes/PILs	$ 46,656	$ 960,907	$ 1,748,206	$ 2,236,621	$ 4,572,532	$ 5,073,233	$ 5,336,903	$ 4,675,484

For PILs Calculation

UCC - Smart Meters

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 Forecast	2013 Forecast
Opening UCC	$ -	$ 121,192.32	$ 7,325,370.85	$ 12,111,027.91	$ 18,344,237.51	$ 23,804,935.95	$ 23,785,675.80	$ 22,722,821.73
Capital Additions	$ 126,242.00	$ 7,514,452.00	$ 5,595,507.00	$ 7,502,179.00	$ 7,216,914.00	$ 1,963,682.00	$ 875,000.00	$ -
Retirements/Removals (if applicable)								
UCC Before Half Year Rule	$ 126,242.00	$ 7,635,644.32	$ 12,920,877.85	$ 19,613,206.91	$ 25,561,151.51	$ 25,768,617.95	$ 24,660,675.80	$ 22,722,821.73
Half Year Rule (1/2 Additions - Disposals)	$ 63,121.00	$ 3,757,226.00	$ 2,797,753.50	$ 3,751,089.50	$ 3,608,457.00	$ 981,841.00	$ 437,500.00	$ -
Reduced UCC	$ 63,121.00	$ 3,878,418.32	$ 10,123,124.35	$ 15,862,117.41	$ 21,952,694.51	$ 24,786,776.95	$ 24,223,175.80	$ 22,722,821.73
CCA Rate Class	47	47	47	47	47	47	47	47
CCA Rate	8%	8%	8%	8%	8%	8%	8%	8%
CCA	$ 5,049.68	$ 310,273.47	$ 809,849.95	$ 1,268,969.39	$ 1,756,215.56	$ 1,982,942.16	$ 1,937,854.06	$ 1,817,825.74
Closing UCC	$ 121,192.32	$ 7,325,370.85	$ 12,111,027.91	$ 18,344,237.51	$ 23,804,935.95	$ 23,785,675.80	$ 22,722,821.73	$ 20,904,995.99

UCC - Computer Equipment

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 Forecast	2013 Forecast
Opening UCC	$ -	$ 29,576.33	$ 135,479.03	$ 497,912.19	$ 299,443.81	$ 134,749.71	$ 60,637.37	$ 27,286.82
Capital Additions Computer Hardware	$ 38,163.00	$ 153,822.00	$ 602,685.00	$ 103,977.00	$ -	$ -	$ -	$ -
Capital Additions Computer Software	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Retirements/Removals (if applicable)								
UCC Before Half Year Rule	$ 38,163.00	$ 183,398.33	$ 738,164.03	$ 601,889.19	$ 299,443.81	$ 134,749.71	$ 60,637.37	$ 27,286.82
Half Year Rule (1/2 Additions - Disposals)	$ 19,081.50	$ 76,911.00	$ 301,342.50	$ 51,988.50	$ -	$ -	$ -	$ -
Reduced UCC	$ 19,081.50	$ 106,487.33	$ 436,821.53	$ 549,900.69	$ 299,443.81	$ 134,749.71	$ 60,637.37	$ 27,286.82
CCA Rate Class	45	45	50	50	50	50	50	50
CCA Rate	45%	45%	55%	55%	55%	55%	55%	55%
CCA	$ 8,586.68	$ 47,919.30	$ 240,251.84	$ 302,445.38	$ 164,694.10	$ 74,112.34	$ 33,350.55	$ 15,007.75
Closing UCC	$ 29,576.33	$ 135,479.03	$ 497,912.19	$ 299,443.81	$ 134,749.71	$ 60,637.37	$ 27,286.82	$ 12,279.07

UCC - General Equipment

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 Forecast	2013 Forecast
Opening UCC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions Tools & Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions Other Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Retirements/Removals (if applicable)								
UCC Before Half Year Rule	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Half Year Rule (1/2 Additions - Disposals)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reduced UCC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CCA Rate Class	0	0	0	0	0	0	0	0
CCA Rate	0%	0%	0%	0%	0%	0%	0%	0%
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing UCC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

UCC - Applications Software

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 Forecast	2013 Forecast
Opening UCC	$ -	$ 23,634.00	$ 46,092.00	-$ 139,452.00	$ 384,039.00	$ 32,656.00	$ 1,086,096.00	$ 306,539.00
Capital Additions Applications Software	$ 47,268.00	$ 92,184.00	-$ 139,452.00	$ 768,078.00	$ 65,312.00	$ 2,172,192.00	$ 613,078.00	$ -
Retirements/Removals (if applicable)								
UCC Before Half Year Rule	$ 47,268.00	$ 115,818.00	-$ 93,360.00	$ 628,626.00	$ 449,351.00	$ 2,204,848.00	$ 1,699,174.00	$ 306,539.00
Half Year Rule (1/2 Additions - Disposals)	$ 23,634.00	$ 46,092.00	$ -	$ 384,039.00	$ 32,656.00	$ 1,086,096.00	$ 306,539.00	$ -
Reduced UCC	$ 23,634.00	$ 69,726.00	$ 46,092.00	$ 244,587.00	$ 416,695.00	$ 1,118,752.00	$ 1,392,635.00	$ 306,539.00
CCA Rate Class	12	12	12	12	12	12	12	12
CCA Rate	100%	100%	100%	100%	100%	100%	100%	100%
CCA	$ 23,634.00	$ 69,726.00	$ 46,092.00	$ 244,587.00	$ 416,695.00	$ 1,118,752.00	$ 1,392,635.00	$ 306,539.00
Closing UCC	$ 23,634.00	$ 46,092.00	$ -	$ 384,039.00	$ 32,656.00	$ 1,086,096.00	$ 306,539.00	$ -

PILs Calculation

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 Forecast	2013 Forecast
INCOME TAX								
Net Income	$ 3,596.63	$ 142,277.30	$ 351,239.14	$ 559,731.81	$ 779,329.46	$ 901,555.92	$ 910,322.04	$ 840,766.14
Amortization	$ 19,841.37	$ 328,592.67	$ 838,810.00	$ 1,316,629.90	$ 1,860,320.34	$ 2,382,426.93	$ 2,699,141.00	$ 2,726,115.00
CCA - Smart Meters	-$ 5,049.68	-$ 310,273.47	-$ 809,849.95	-$ 1,268,969.39	-$ 1,756,215.56	-$ 1,982,942.16	-$ 1,937,854.06	-$ 1,817,825.74
CCA - Computers	-$ 8,586.68	-$ 47,919.30	-$ 240,251.84	-$ 302,445.38	-$ 164,694.10	-$ 74,112.34	-$ 33,350.55	-$ 15,007.75
CCA - Applications Software	-$ 23,634.00	-$ 69,726.00	-$ 46,092.00	-$ 244,587.00	-$ 416,695.00	-$ 1,118,752.00	-$ 1,392,635.00	-$ 306,539.00
CCA - Other Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Change in taxable income	-$ 13,832.36	$ 42,951.21	$ 93,855.35	$ 60,359.95	$ 302,045.14	$ 108,176.36	$ 245,623.42	$ 1,427,508.66
Tax Rate (from Sheet 3)	36.12%	36.12%	33.50%	33.00%	31.00%	28.25%	26.25%	25.50%
Income Taxes Payable	-$ 4,996.25	$ 15,513.98	$ 31,441.54	$ 19,918.78	$ 93,633.99	$ 30,559.82	$ 64,476.15	$ 364,014.71
ONTARIO CAPITAL TAX								
Smart Meters	$ 122,033.93	$ 7,377,588.07	$ 12,286,451.07	$ 18,656,151.06	$ 24,249,943.13	$ 24,285,287.19	$ 23,148,371.19	$ 21,107,288.19
Computer Hardware	$ 34,346.70	$ 165,153.90	$ 557,175.90	$ 515,139.90	$ 358,377.90	$ 205,572.90	$ 76,287.90	$ 10,748.90
Computer Software (Including Application Software)	$ 35,451.00	$ 80,955.00	$ -	$ 729,940.10	$ 714,815.70	$ 2,585,723.70	$ 2,640,861.70	$ 2,021,368.70
Tools & Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Rate Base	$ 191,831.63	$ 7,623,696.97	$ 12,843,626.97	$ 19,901,231.06	$ 25,323,136.73	$ 27,076,583.79	$ 25,865,520.79	$ 23,139,405.79
Less: Exemption								
Deemed Taxable Capital	$ 191,831.63	$ 7,623,696.97	$ 12,843,626.97	$ 19,901,231.06	$ 25,323,136.73	$ 27,076,583.79	$ 25,865,520.79	$ 23,139,405.79
Ontario Capital Tax Rate (from Sheet 3)	0.300%	0.225%	0.225%	0.225%	0.075%	0.000%	0.000%	0.000%
Net Amount (Taxable Capital x Rate)	$ 575.49	$ 17,153.32	$ 28,898.16	$ 44,777.77	$ 18,992.35	$ -	$ -	$ -
Change in Income Taxes Payable	-$ 4,996.25	$ 15,513.98	$ 31,441.54	$ 19,918.78	$ 93,633.99	$ 30,559.82	$ 64,476.15	$ 364,014.71
Change in OCT	$ 575.49	$ 17,153.32	$ 28,898.16	$ 44,777.77	$ 18,992.35	$ -	$ -	$ -
PILs	-$ 4,420.75	$ 32,667.30	$ 60,339.70	$ 64,696.55	$ 112,626.35	$ 30,559.82	$ 64,476.15	$ 364,014.71
Gross Up PILs								
Tax Rate	36.12%	36.12%	33.50%	33.00%	31.00%	28.25%	26.25%	25.50%
Change in Income Taxes Payable	-$ 7,821.30	$ 24,286.13	$ 47,280.51	$ 29,729.53	$ 135,701.44	$ 42,592.09	$ 87,425.29	$ 488,610.35
Change in OCT	$ 575.49	$ 17,153.32	$ 28,898.16	$ 44,777.77	$ 18,992.35	$ -	$ -	$ -
PILs	**-$ 7,245.81**	**$ 41,439.44**	**$ 76,178.68**	**$ 74,507.30**	**$ 154,693.79**	**$ 42,592.09**	**$ 87,425.29**	**$ 488,610.35**

Ontario Energy Board

Smart Meter Model

Enersource Hydro Mississauga Inc.

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	Funding Adder Revenues	Interest Rate	Interest	Closing Balance	Annual amounts	Board Approved Smart Meter Funding Adder (from Tariff)
2006 Q1			Jan-06	2006	Q1	$ -	$ -	0.00%	$ -	$ -		
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	$ -	$ -	0.00%	$ -	$ -		
2006 Q3	4.59%	5.05%	Mar-06	2006	Q1	$ -	$ -	0.00%	$ -	$ -		
2006 Q4	4.59%	4.72%	Apr-06	2006	Q2	$ -	$ -	4.14%	$ -	$ -		
2007 Q1	4.59%	4.72%	May-06	2006	Q2	$ -	$ 57,739	4.14%	$ -	$ 57,739.33		
2007 Q2	4.59%	4.72%	Jun-06	2006	Q2	$ 57,739.33	$ 57,555	4.14%	$ 199.20	$ 115,493.51		
2007 Q3	4.59%	5.18%	Jul-06	2006	Q3	$ 115,294.31	$ 59,389	4.59%	$ 441.00	$ 175,124.75		
2007 Q4	5.14%	5.18%	Aug-06	2006	Q3	$ 174,683.75	$ 53,543	4.59%	$ 668.17	$ 228,894.81		
2008 Q1	5.14%	5.18%	Sep-06	2006	Q3	$ 228,226.64	$ 52,284	4.59%	$ 872.97	$ 281,383.78		
2008 Q2	4.08%	5.18%	Oct-06	2006	Q4	$ 280,510.81	$ 64,368	4.59%	$ 1,072.95	$ 345,951.76		
2008 Q3	3.35%	5.43%	Nov-06	2006	Q4	$ 344,878.81	$ 46,227	4.59%	$ 1,319.16	$ 392,424.73		
2008 Q4	3.35%	5.43%	Dec-06	2006	Q4	$ 391,105.57	$ 62,174	4.59%	$ 1,495.98	$ 454,775.55	$ 459,349.00	
2009 Q1	2.45%	6.61%	Jan-07	2007	Q1	$ 453,279.57	$ 56,396	4.59%	$ 1,733.79	$ 511,409.64		
2009 Q2	1.00%	6.61%	Feb-07	2007	Q1	$ 509,675.85	$ 50,840	4.59%	$ 1,949.51	$ 562,465.40		
2009 Q3	0.55%	5.67%	Mar-07	2007	Q1	$ 560,515.89	$ 59,789	4.59%	$ 2,143.97	$ 622,449.22		
2009 Q4	0.55%	4.66%	Apr-07	2007	Q2	$ 620,305.25	$ 56,032	4.59%	$ 2,372.67	$ 678,710.01		
2010 Q1	0.55%	4.34%	May-07	2007	Q2	$ 676,337.34	$ 235,501	4.59%	$ 2,586.99	$ 914,424.97		
2010 Q2	0.55%	4.34%	Jun-07	2007	Q2	$ 911,837.98	$ 234,295	4.59%	$ 3,487.78	$ 1,149,620.27		
2010 Q3	0.89%	4.66%	Jul-07	2007	Q3	$ 1,146,132.49	$ 246,302	4.59%	$ 4,383.96	$ 1,396,818.51		
2010 Q4	1.20%	4.01%	Aug-07	2007	Q3	$ 1,392,434.55	$ 235,357	4.59%	$ 5,326.06	$ 1,633,117.88		
2011 Q1	1.47%	4.29%	Sep-07	2007	Q3	$ 1,627,791.82	$ 227,262	4.59%	$ 6,226.30	$ 1,861,279.90		
2011 Q2	1.47%	4.29%	Oct-07	2007	Q4	$ 1,855,053.60	$ 238,939	5.14%	$ 7,945.81	$ 2,101,938.72		
2011 Q3	1.47%	4.29%	Nov-07	2007	Q4	$ 2,093,992.91	$ 230,424	5.14%	$ 8,969.27	$ 2,333,386.31		
2011 Q4	1.47%	3.92%	Dec-07	2007	Q4	$ 2,324,417.04	$ 242,554	5.14%	$ 9,956.25	$ 2,576,926.95	$ 2,170,773.49	
2012 Q1	1.47%	3.92%	Jan-08	2008	Q1	$ 2,566,970.70	$ 241,663	5.14%	$ 10,995.19	$ 2,819,629.38		
2012 Q2			Feb-08	2008	Q1	$ 2,808,634.19	$ 222,523	5.14%	$ 12,030.32	$ 3,043,187.65		
2012 Q3			Mar-08	2008	Q1	$ 3,031,157.33	$ 248,436	5.14%	$ 12,983.46	$ 3,292,576.62		

Ontario Energy Board

Smart Meter Model

Enersource Hydro Mississauga Inc.

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

Interest Rates	Approved Deferral and Variance Accounts	CWIP
2012 Q4		
2013 Q1		
2013 Q2		
2013 Q3		
2013 Q4		

Date	Year	Quarter	Opening Balance (Principal)	Funding Adder Revenues	Interest Rate	Interest	Closing Balance	Annual amounts	Board Approved Smart Meter Funding Adder (from Tariff)
Apr-08	2008	Q2	$ 3,279,593.16	$ 238,797	4.08%	$ 11,150.62	$ 3,529,540.46		
May-08	2008	Q2	$ 3,518,389.84	$ 111,425	4.08%	$ 11,962.53	$ 3,641,776.96		
Jun-08	2008	Q2	$ 3,629,814.43	$ 102,988	4.08%	$ 12,341.37	$ 3,745,143.32		
Jul-08	2008	Q3	$ 3,732,801.95	$ 106,516	3.35%	$ 10,420.74	$ 3,849,739.08		
Aug-08	2008	Q3	$ 3,839,318.34	$ 105,404	3.35%	$ 10,718.10	$ 3,955,440.85		
Sep-08	2008	Q3	$ 3,944,722.75	$ 106,709	3.35%	$ 11,012.35	$ 4,062,444.31		
Oct-08	2008	Q4	$ 4,051,431.96	$ 107,089	3.35%	$ 11,310.25	$ 4,169,831.44		
Nov-08	2008	Q4	$ 4,158,521.19	$ 105,094	3.35%	$ 11,609.20	$ 4,275,224.64		
Dec-08	2008	Q4	$ 4,263,615.44	$ 108,698	3.35%	$ 11,902.59	$ 4,384,215.56	$ 1,943,778.99	
Jan-09	2009	Q1	$ 4,372,312.97	$ 105,680	2.45%	$ 8,926.81	$ 4,486,920.02		
Feb-09	2009	Q1	$ 4,477,993.21	$ 99,158	2.45%	$ 9,142.57	$ 4,586,294.06		
Mar-09	2009	Q1	$ 4,577,151.49	$ 117,564	2.45%	$ 9,345.02	$ 4,704,060.41		
Apr-09	2009	Q2	$ 4,694,715.39	$ 107,968	1.00%	$ 3,912.26	$ 4,806,595.24		
May-09	2009	Q2	$ 4,802,682.98	$ 264,330	1.00%	$ 4,002.24	$ 5,071,015.02		
Jun-09	2009	Q2	$ 5,067,012.78	$ 271,289	1.00%	$ 4,222.51	$ 5,342,523.95		
Jul-09	2009	Q3	$ 5,338,301.44	$ 272,292	0.55%	$ 2,446.72	$ 5,613,040.59		
Aug-09	2009	Q3	$ 5,610,593.87	$ 265,750	0.55%	$ 2,571.52	$ 5,878,915.17		
Sep-09	2009	Q3	$ 5,876,343.65	$ 258,003	0.55%	$ 2,693.32	$ 6,137,040.08		
Oct-09	2009	Q4	$ 6,134,346.76	$ 263,084	0.55%	$ 2,811.58	$ 6,400,241.88		
Nov-09	2009	Q4	$ 6,397,430.30	$ 277,559	0.55%	$ 2,932.16	$ 6,677,921.66		
Dec-09	2009	Q4	$ 6,674,989.50	$ 283,829	0.55%	$ 3,059.37	$ 6,961,877.57	$ 2,642,571.31	
Jan-10	2010	Q1	$ 6,958,818.20	$ 260,928	0.55%	$ 3,189.46	$ 7,222,935.61		
Feb-10	2010	Q1	$ 7,219,746.15	$ 244,171	0.55%	$ 3,309.05	$ 7,467,225.79		
Mar-10	2010	Q1	$ 7,463,916.74	$ 288,267	0.55%	$ 3,420.96	$ 7,755,604.87		
Apr-10	2010	Q2	$ 7,752,183.91	$ 264,354	0.55%	$ 3,553.08	$ 8,020,090.84		
May-10	2010	Q2	$ 8,016,537.76	$ 417,604	0.55%	$ 3,674.25	$ 8,437,816.21		
Jun-10	2010	Q2	$ 8,434,141.96	$ 417,533	0.55%	$ 3,865.65	$ 8,855,540.73		
Jul-10	2010	Q3	$ 8,851,675.08	$ 405,683	0.89%	$ 6,564.99	$ 9,263,922.83		

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	Funding Adder Revenues	Interest Rate	Interest	Closing Balance	Annual amounts	Board Approved Smart Meter Funding Adder (from Tariff)
			Aug-10	2010	Q3	$ 9,257,357.84	$ 416,927	0.89%	$ 6,865.87	$ 9,681,150.71		
			Sep-10	2010	Q3	$ 9,674,284.84	$ 400,955	0.89%	$ 7,175.09	$ 10,082,414.93		
			Oct-10	2010	Q4	$ 10,075,239.84	$ 439,801	1.20%	$ 10,075.24	$ 10,525,116.08		
			Nov-10	2010	Q4	$ 10,515,040.84	$ 443,658	1.20%	$ 10,515.04	$ 10,969,213.88		
			Dec-10	2010	Q4	$ 10,958,698.84	$ 435,832	1.20%	$ 10,958.70	$ 11,405,489.54	$ 4,508,880.03	
			Jan-11	2011	Q1	$ 11,394,530.84	$ 411,831	1.47%	$ 13,958.30	$ 11,820,320.44		
			Feb-11	2011	Q1	$ 11,806,362.14	$ 381,217	1.47%	$ 14,462.79	$ 12,202,041.93		
			Mar-11	2011	Q1	$ 12,187,579.14	$ 456,018	1.47%	$ 14,929.78	$ 12,658,526.92		
			Apr-11	2011	Q2	$ 12,643,597.14	$ 455,890	1.47%	$ 15,488.41	$ 13,114,975.60		
			May-11	2011	Q2	$ 13,099,487.19	$ 439,690	1.47%	$ 16,046.87	$ 13,555,223.69		
			Jun-11	2011	Q2	$ 13,539,176.82	$ 394,899	1.47%	$ 16,585.49	$ 13,950,661.23		
			Jul-11	2011	Q3	$ 13,934,075.74	$ 392,279	1.47%	$ 17,069.24	$ 14,343,423.49		
			Aug-11	2011	Q3	$ 14,326,354.25	$ 414,450	1.47%	$ 17,549.78	$ 14,758,354.03		
			Sep-11	2011	Q3	$ 14,740,804.25	$ 408,741	1.47%	$ 18,057.49	$ 15,167,603.09		
			Oct-11	2011	Q4	$ 15,149,545.60	$ 408,491.90	1.47%	$ 18,558.19	$ 15,576,595.69		
			Nov-11	2011	Q4	$ 15,558,037.50	$ 422,698.22	1.47%	$ 19,058.60	$ 15,999,794.32		
			Dec-11	2011	Q4	$ 15,980,735.72	$ 413,778.71	1.47%	$ 19,576.40	$ 16,414,090.83	$ 5,201,324.93	
			Jan-12	2012	Q1	$ 16,394,514.43	$ 410,000.00	1.47%	$ 20,083.28	$ 16,824,597.71		
			Feb-12	2012	Q1	$ 16,804,514.43	$ 410,000.00	1.47%	$ 20,585.53	$ 17,235,099.96		
			Mar-12	2012	Q1	$ 17,214,514.43	$ 410,000.00	1.47%	$ 21,087.78	$ 17,645,602.21		
			Apr-12	2012	Q2	$ 17,624,514.43	$ 410,000.00	1.47%	$ 21,590.03	$ 18,056,104.46		
			May-12	2012	Q2	$ 18,034,514.43		1.47%	$ 22,092.28	$ 18,056,606.71		
			Jun-12	2012	Q2	$ 18,034,514.43		1.47%	$ 22,092.28	$ 18,056,606.71		
			Jul-12	2012	Q3	$ 18,034,514.43		1.47%	$ 22,092.28	$ 18,056,606.71		
			Aug-12	2012	Q3	$ 18,034,514.43		1.47%	$ 22,092.28	$ 18,056,606.71		
			Sep-12	2012	Q3	$ 18,034,514.43		1.47%	$ 22,092.28	$ 18,056,606.71		
			Oct-12	2012	Q4	$ 18,034,514.43		1.47%	$ 22,092.28	$ 18,056,606.71		
			Nov-12	2012	Q4	$ 18,034,514.43		1.47%	$ 22,092.28	$ 18,056,606.71		
			Dec-12	2012	Q4	$ 18,034,514.43		1.47%	$ 22,092.28	$ 18,056,606.71	$ 1,900,084.86	
			Jan-13	2013	Q1	$ 18,034,514.43		0.00%	$ -	$ 18,034,514.43		

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	Funding Adder Revenues	Interest Rate	Interest	Closing Balance	Annual amounts	Board Approved Smart Meter Funding Adder (from Tariff)
			Feb-13	2013	Q1	$ 18,034,514.43		0.00%	$ -	$ 18,034,514.43		
			Mar-13	2013	Q1	$ 18,034,514.43		0.00%	$ -	$ 18,034,514.43		
			Apr-13	2013	Q2	$ 18,034,514.43		0.00%	$ -	$ 18,034,514.43		
			May-13	2013	Q2	$ 18,034,514.43		0.00%	$ -	$ 18,034,514.43		
			Jun-13	2013	Q2	$ 18,034,514.43		0.00%	$ -	$ 18,034,514.43		
			Jul-13	2013	Q3	$ 18,034,514.43		0.00%	$ -	$ 18,034,514.43		
			Aug-13	2013	Q3	$ 18,034,514.43		0.00%	$ -	$ 18,034,514.43		
			Sep-13	2013	Q3	$ 18,034,514.43		0.00%	$ -	$ 18,034,514.43		
			Oct-13	2013	Q4	$ 18,034,514.43		0.00%	$ -	$ 18,034,514.43		
			Nov-13	2013	Q4	$ 18,034,514.43		0.00%	$ -	$ 18,034,514.43		
			Dec-13	2013	Q4	$ 18,034,514.43		0.00%	$ -	$ 18,034,514.43	$ -	
			Total Funding Adder Revenues Collected				**$ 18,034,514.43**		**$ 792,248.17**	**$ 18,826,762.60**	**$ 18,826,762.60**	

Ontario Energy Board

Smart Meter Model

Enersource Hydro Mississauga Inc.

This worksheet calculates the interest on OM&A and amortization/depreciation expense, based on monthly data.

Account 1556 - Sub-accounts Operating Expenses, Amortization Expenses, Carrying Charges

Prescribed Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	OM&A Expenses	Amortization / Depreciation Expense	Closing Balance (Principal)	(Annual) Interest Rate	Interest (on opening balance)	Cumulative Interest
2006 Q1	0.00%	0.00%	Jan-06	2006	Q1	$ -			-	0.00%	-	-
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	-			-	0.00%	-	-
2006 Q3	4.59%	5.05%	Mar-06	2006	Q1	-			-	0.00%	-	-
2006 Q4	4.59%	4.72%	Apr-06	2006	Q2	-			-	4.14%	-	-
2007 Q1	4.59%	4.72%	May-06	2006	Q2	-	$ 6,520.86		6,520.86	4.14%	-	-
2007 Q2	4.59%	4.72%	Jun-06	2006	Q2	6,520.86			6,520.86	4.14%	22.50	22.50
2007 Q3	4.59%	5.18%	Jul-06	2006	Q3	6,520.86			6,520.86	4.59%	24.94	47.44
2007 Q4	5.14%	5.18%	Aug-06	2006	Q3	6,520.86			6,520.86	4.59%	24.94	72.38
2008 Q1	5.14%	5.18%	Sep-06	2006	Q3	6,520.86			6,520.86	4.59%	24.94	97.32
2008 Q2	4.08%	5.18%	Oct-06	2006	Q4	6,520.86		$ 780.00	7,300.86	4.59%	24.94	122.27
2008 Q3	3.35%	5.43%	Nov-06	2006	Q4	7,300.86		$ 1,959.30	9,260.16	4.59%	27.93	150.19
2008 Q4	3.35%	5.43%	Dec-06	2006	Q4	9,260.16	$ 20,082.73	$ 17,102.06	46,444.95	4.59%	35.42	185.61
2009 Q1	2.45%	6.61%	Jan-07	2007	Q1	46,444.95		$ 3,337.34	49,782.29	4.59%	177.65	363.26
2009 Q2	1.00%	6.61%	Feb-07	2007	Q1	49,782.29		$ 3,989.31	53,771.60	4.59%	190.42	553.68
2009 Q3	0.55%	5.67%	Mar-07	2007	Q1	53,771.60	$ 33,648.21	$ 12,313.69	99,733.50	4.59%	205.68	759.36
2009 Q4	0.55%	4.66%	Apr-07	2007	Q2	99,733.50	$ 33,035.65	$ 14,358.21	147,127.36	4.59%	381.48	1,140.84
2010 Q1	0.55%	4.34%	May-07	2007	Q2	147,127.36	$ 114,899.37	$ 15,870.75	277,897.48	4.59%	562.76	1,703.60
2010 Q2	0.55%	4.34%	Jun-07	2007	Q2	277,897.48	$ 43,829.93	$ 22,073.28	343,800.69	4.59%	1,062.96	2,766.56
2010 Q3	0.89%	4.66%	Jul-07	2007	Q3	343,800.69	$ 79,068.55	$ 31,615.86	454,485.10	4.59%	1,315.04	4,081.60
2010 Q4	1.20%	4.01%	Aug-07	2007	Q3	454,485.10	$ 28,171.34	$ 37,977.41	520,633.85	4.59%	1,738.41	5,820.00
2011 Q1	1.47%	4.29%	Sep-07	2007	Q3	520,633.85	$ 70,373.52	$ 31,985.38	622,992.75	4.59%	1,991.42	7,811.43
2011 Q2	1.47%	4.29%	Oct-07	2007	Q4	622,992.75	$ 45,984.23	$ 56,176.85	725,153.83	5.14%	2,668.49	10,479.91
2011 Q3	1.47%	4.29%	Nov-07	2007	Q4	725,153.83	$ 134,446.95	$ 37,897.11	897,497.89	5.14%	3,106.08	13,585.99
2011 Q4	1.47%	3.92%	Dec-07	2007	Q4	897,497.89	-$ 287,571.78	$ 60,997.47	670,923.58	5.14%	3,844.28	17,430.27
2012 Q1	1.47%	3.92%	Jan-08	2008	Q1	670,923.58	$ 12,862.21	$ 3,462.85	687,248.64	5.14%	2,873.79	20,304.06
2012 Q2	0.00%	0.00%	Feb-08	2008	Q1	687,248.64	$ 12,852.62	$ 51,792.69	751,893.95	5.14%	2,943.72	23,247.77
2012 Q3	0.00%	0.00%	Mar-08	2008	Q1	751,893.95	$ 56,899.35	$ 52,214.52	861,007.82	5.14%	3,220.61	26,468.39
2012 Q4	0.00%	0.00%	Apr-08	2008	Q2	861,007.82	$ 30,157.51	$ 52,072.10	943,237.43	4.08%	2,927.43	29,395.81
2013 Q1	0.00%	0.00%	May-08	2008	Q2	943,237.43	$ 86,254.03	$ 54,563.38	1,084,054.84	4.08%	3,207.01	32,602.82
2013 Q2	0.00%	0.00%	Jun-08	2008	Q2	1,084,054.84	$ 67,705.41	$ 56,736.00	1,208,496.25	4.08%	3,685.79	36,288.61
2013 Q3	0.00%	0.00%	Jul-08	2008	Q3	1,208,496.25	$ 188,078.30	$ 63,436.88	1,460,011.43	3.35%	3,373.72	39,662.33
2013 Q4	0.00%	0.00%	Aug-08	2008	Q3	1,460,011.43	-$ 6,391.50	$ 62,815.05	1,516,434.98	3.35%	4,075.87	43,738.19
			Sep-08	2008	Q3	1,516,434.98	$ 76,199.65	$ 128,828.67	1,721,463.30	3.35%	4,233.38	47,971.57
			Oct-08	2008	Q4	1,721,463.30	$ 48,771.37	$ 108,687.08	1,878,921.75	3.35%	4,805.75	52,777.32
			Nov-08	2008	Q4	1,878,921.75	-$ 433,509.36	$ 128,201.62	1,573,614.01	3.35%	5,245.32	58,022.65

Dec-08	2008	Q4	1,573,614.01	-$ 45,738.49	$ 75,999.77	1,603,875.29	3.35%	4,393.01	62,415.65
Jan-09	2009	Q1	1,603,875.29	-$ 13,693.52	$ 85,658.37	1,675,840.14	2.45%	3,274.58	65,690.23
Feb-09	2009	Q1	1,675,840.14	-$ 77,721.05	$ 90,199.48	1,688,318.57	2.45%	3,421.51	69,111.74
Mar-09	2009	Q1	1,688,318.57	-$ 89,902.56	$ 98,046.09	1,696,462.10	2.45%	3,446.98	72,558.72
Apr-09	2009	Q2	1,696,462.10	-$ 1,851.39	$ 100,982.41	1,795,593.12	1.00%	1,413.72	73,972.44
May-09	2009	Q2	1,795,593.12	-$ 133,549.81	$ 113,237.04	1,775,280.35	1.00%	1,496.33	75,468.77
Jun-09	2009	Q2	1,775,280.35	$ 155,194.71	$ 100,477.11	2,030,952.17	1.00%	1,479.40	76,948.17
Jul-09	2009	Q3	2,030,952.17	-$ 78,122.34	$ 107,768.40	2,060,598.23	0.55%	930.85	77,879.02
Aug-09	2009	Q3	2,060,598.23	-$ 42,033.33	$ 107,096.52	2,125,661.42	0.55%	944.44	78,823.46
Sep-09	2009	Q3	2,125,661.42	-$ 54,434.29	$ 111,304.66	2,182,531.79	0.55%	974.26	79,797.72
Oct-09	2009	Q4	2,182,531.79	-$ 20,306.59	$ 114,760.49	2,276,985.69	0.55%	1,000.33	80,798.05
Nov-09	2009	Q4	2,276,985.69	$ 42,787.60	$ 123,303.95	2,443,077.24	0.55%	1,043.62	81,841.67
Dec-09	2009	Q4	2,443,077.24	-$ 18,671.26	$ 163,795.70	2,588,201.67	0.55%	1,119.74	82,961.41
Jan-10	2010	Q1	2,588,201.67	-$ 24,412.43	$ 135,899.44	2,699,688.68	0.55%	1,186.26	84,147.67
Feb-10	2010	Q1	2,699,688.68	-$ 478,959.07	$ 139,351.07	2,360,080.68	0.55%	1,237.36	85,385.03
Mar-10	2010	Q1	2,360,080.68	$ 438,825.15	$ 141,878.55	2,940,784.38	0.55%	1,081.70	86,466.73
Apr-10	2010	Q2	2,940,784.38	-$ 242,058.57	$ 144,996.13	2,843,721.94	0.55%	1,347.86	87,814.59
May-10	2010	Q2	2,843,721.94	-$ 199,664.90	$ 146,787.24	2,790,844.27	0.55%	1,303.37	89,117.96
Jun-10	2010	Q2	2,790,844.27	$ 481,761.97	$ 158,426.26	3,431,032.51	0.55%	1,279.14	90,397.10
Jul-10	2010	Q3	3,431,032.51	-$ 101,325.04	$ 155,671.34	3,485,378.81	0.89%	2,544.68	92,941.78
Aug-10	2010	Q3	3,485,378.81	$ 16,579.02	$ 160,438.21	3,662,396.03	0.89%	2,584.99	95,526.77
Sep-10	2010	Q3	3,662,396.03	$ 613,028.05	$ 168,720.13	4,444,144.21	0.89%	2,716.28	98,243.05
Oct-10	2010	Q4	4,444,144.21	$ 130,860.95	$ 174,557.32	4,749,562.48	1.20%	4,444.14	102,687.19
Nov-10	2010	Q4	4,749,562.48	$ 144,396.00	$ 187,599.06	5,081,557.54	1.20%	4,749.56	107,436.76
Dec-10	2010	Q4	5,081,557.54	$ 138,621.00	$ 145,995.61	5,366,174.15	1.20%	5,081.56	112,518.31
Jan-11	2011	Q1	5,366,174.15	-$ 25,265.15	$ 170,091.95	5,511,000.95	1.47%	6,573.56	119,091.88
Feb-11	2011	Q1	5,511,000.95	$ 15,687.00	$ 170,450.58	5,697,138.53	1.47%	6,750.98	125,842.85
Mar-11	2011	Q1	5,697,138.53	$ 21,375.00	$ 190,940.19	5,909,453.72	1.47%	6,978.99	132,821.85
Apr-11	2011	Q2	5,909,453.72	-$ 2,140.00	$ 182,194.39	6,089,508.11	1.47%	7,239.08	140,060.93
May-11	2011	Q2	6,089,508.11	$ 42,732.15	$ 180,338.77	6,312,579.03	1.47%	7,459.65	147,520.58
Jun-11	2011	Q2	6,312,579.03	$ 69,693.00	$ 177,648.69	6,559,920.72	1.47%	7,732.91	155,253.49
Jul-11	2011	Q3	6,559,920.72	$ 49,812.78	$ 180,865.73	6,790,599.23	1.47%	8,035.90	163,289.39
Aug-11	2011	Q3	6,790,599.23	$ 53,414.68	$ 181,260.57	7,025,274.48	1.47%	8,318.48	171,607.87
Sep-11	2011	Q3	7,025,274.48	$ 66,461.54	$ 179,418.89	7,271,154.91	1.47%	8,605.96	180,213.83
Oct-11	2011	Q4	7,271,154.91	$ 52,753.82	$ 354,914.81	7,678,823.54	1.47%	8,907.16	189,121.00
Nov-11	2011	Q4	7,678,823.54	$ 169,046.52	$ 210,564.21	8,058,434.27	1.47%	9,406.56	198,527.56
Dec-11	2011	Q4	8,058,434.27	$ 237,587.71	$ 203,737.77	8,499,759.75	1.47%	9,871.58	208,399.14
Jan-12	2012	Q1	8,499,759.75	$ 52,903.00	$ 224,928.42	8,777,591.17	1.47%	10,412.21	218,811.35
Feb-12	2012	Q1	8,777,591.17	$ 52,903.00	$ 224,928.42	9,055,422.58	1.47%	10,752.55	229,563.90
Mar-12	2012	Q1	9,055,422.58	$ 52,903.00	$ 224,928.42	9,333,254.00	1.47%	11,092.89	240,656.79
Apr-12	2012	Q2	9,333,254.00	$ 52,903.00	$ 224,928.42	9,611,085.42	1.47%	11,433.24	252,090.02
May-12	2012	Q2	9,611,085.42	$ 52,903.00	$ 224,928.42	9,888,916.83	1.47%	11,773.58	263,863.60
Jun-12	2012	Q2	9,888,916.83	$ 52,903.00	$ 224,928.42	10,166,748.25	1.47%	12,113.92	275,977.53
Jul-12	2012	Q3	10,166,748.25	$ 52,903.00	$ 224,928.42	10,444,579.67	1.47%	12,454.27	288,431.79
Aug-12	2012	Q3	10,444,579.67	$ 52,903.00	$ 224,928.42	10,722,411.08	1.47%	12,794.61	301,226.40
Sep-12	2012	Q3	10,722,411.08	$ 52,903.00	$ 224,928.42	11,000,242.50	1.47%	13,134.95	314,361.36
Oct-12	2012	Q4	11,000,242.50	$ 52,903.00	$ 224,928.42	11,278,073.92	1.47%	13,475.30	327,836.65
Nov-12	2012	Q4	11,278,073.92	$ 52,903.00	$ 224,928.42	11,555,905.33	1.47%	13,815.64	341,652.29
Dec-12	2012	Q4	11,555,905.33	$ 52,901.99	$ 224,928.42	11,833,735.74	1.47%	14,155.98	355,808.28
Jan-13	2013	Q1	11,833,735.74			11,833,735.74	0.00%	-	355,808.28
Feb-13	2013	Q1	11,833,735.74			11,833,735.74	0.00%	-	355,808.28
Mar-13	2013	Q1	11,833,735.74			11,833,735.74	0.00%	-	355,808.28
Apr-13	2013	Q2	11,833,735.74			11,833,735.74	0.00%	-	355,808.28
May-13	2013	Q2	11,833,735.74			11,833,735.74	0.00%	-	355,808.28
Jun-13	2013	Q2	11,833,735.74			11,833,735.74	0.00%	-	355,808.28
Jul-13	2013	Q3	11,833,735.74			11,833,735.74	0.00%	-	355,808.28
Aug-13	2013	Q3	11,833,735.74			11,833,735.74	0.00%	-	355,808.28
Sep-13	2013	Q3	11,833,735.74			11,833,735.74	0.00%	-	355,808.28
Oct-13	2013	Q4	11,833,735.74			11,833,735.74	0.00%	-	355,808.28
Nov-13	2013	Q4	11,833,735.74			11,833,735.74	0.00%	-	355,808.28
Dec-13	2013	Q4	11,833,735.74			11,833,735.74	0.00%	-	355,808.28

	$ 2,387,973.00	$ 9,445,762.74	$ 11,833,735.74

This worksheet calculates the interest on OM&A and amortization/depreciation expense, in the absence of monthly data.

Year	OM&A (from Sheet 5)	Amortization Expense (from Sheet 5)	Cumulative OM&A and Amortization Expense	Average Cumulative OM&A and Amortization Expense	Average Annual Prescribed Interest Rate for Deferral and Variance Accounts (from Sheets 8A and 8B)	Simple Interest on OM&A and Amortization Expenses
2006	$ 26,603.00	$ 19,841.37	$ 46,444.37	$ 23,222.18	4.37%	$ 1,013.65
2007	$ 295,887.00	$ 328,592.67	$ 670,924.03	$ 358,684.20	4.73%	$ 16,956.80
2008	$ 94,140.00	$ 838,810.00	$ 1,603,874.03	$ 1,137,399.03	3.98%	$ 45,268.48
2009	-$ 332,304.00	$ 1,316,629.90	$ 2,588,199.94	$ 2,096,036.99	1.14%	$ 23,842.42
2010	$ 917,652.00	$ 1,860,320.34	$ 5,366,172.27	$ 3,977,186.11	0.80%	$ 31,718.06
2011	$ 751,159.00	$ 2,382,426.93	$ 8,499,758.21	$ 6,932,965.24	1.47%	$ 101,914.59
2012	$ 634,836.00	$ 2,699,141.00	$ 11,833,735.21	$ 10,166,746.71	1.47%	$ 149,451.18
2013	$ 180,228.00	$ 2,726,115.00	$ 14,740,078.21	$ 13,286,906.71	0.00%	$ -

Cumulative Interest to 2011	$ 220,713.99
Cumulative Interest to 2012	$ 370,165.17
Cumulative Interest to 2013	$ 370,165.17

Ontario Energy Board

Smart Meter Model

Enersource Hydro Mississauga Inc.

This worksheet calculates the Smart Meter Disposition Rider and the Smart Meter Incremental Revenue Requirement Rate Rider, if applicable. This worksheet also calculates any new Smart Meter Funding Adder that a distributor may wish to request. However, please note that in many 2011 IRM decisions, the Board noted that current funding adders will cease on April 30, 2011 and that the Board's expectation is that distributors will file for a final review of prudence at the earliest opportunity. The Board also noted that the SMFA is a tool designed to provide advance funding and to mitigate the anticipated rate impact of smart meter costs when recovery of those costs is approved by the Board. The Board observed that the SMFA was not intended to be compensatory (return on and of capital) on a cumulative basis over the term the SMFA was in effect. The SMFA was initially designed to fund future investment, and not fully fund prior capital investment. Distributors that seek a new SMFA should provide evidence to support its proposal. This would include documentation of where the distributor is with respect to its smart meter deployment program, and reasons as to why the distributor's circumstances are such that continuation of the SMFA is warranted. Press the "UPDATE WORKSHEET" button after choosing the applicable adders/riders.

Check if applicable		
	Smart Meter Funding Adder (SMFA)	
X	Smart Meter Disposition Rider (SMDR)	**The SMDR is calculated based on costs to December 31, 2011**
	Smart Meter Incremental Revenue Requirement Rate Rider (SMIRR)	**The SMIRR is calculated based on the incremental revenue requirement associated with the recovery of capital related costs to December 31, 2012 and associated OM&A.**

	2006	2007	2008	2009	2010	2011	2012	2013	Total
Deferred and forecasted Smart Meter Incremental Revenue Requirement (from Sheet 5)	$ 46,655.56	$ 960,907.39	$ 1,748,206.32	$ 2,236,621.27	$ 4,572,531.72	$ 5,073,232.62	$ 5,336,902.57	$ 4,675,483.71	$ 19,975,057.45
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B)	$ 185.61	$ 17,244.66	$ 44,985.38	$ 20,545.76	$ 29,556.90	$ 95,880.83	$ 147,409.14		$ 355,808.28
(Check **one** of the boxes below)									
X Sheet 8A (Interest calculated on monthly balances)	$ 185.61	$ 17,244.66	$ 44,985.38	$ 20,545.76	$ 29,556.90	$ 95,880.83	$ 147,409.14	$ -	$ 355,808.28
Sheet 8B (Interest calculated on average annual balances)									
SMFA Revenues (from Sheet 8)	$ 453,279.57	$ 2,113,691.13	$ 1,805,342.27	$ 2,586,505.23	$ 4,435,712.65	$ 4,999,983.59	$ 1,640,000.00	$ -	$ 18,034,514.43
SMFA Interest (from Sheet 8)	$ 6,069.43	$ 57,082.36	$ 138,436.72	$ 56,066.08	$ 73,167.38	$ 201,341.34	$ 260,084.86	$ -	$ 792,248.17
Net Deferred Revenue Requirement	-$ 412,507.83	-$ 1,192,621.44	-$ 150,587.28	-$ 385,404.28	$ 93,208.60	-$ 32,211.48	$ 3,584,226.84	$ 4,675,483.71	$ 1,504,103.13
Number of Metered Customers (average for 2013 test year)								198518	
- Number of metered customers for which smart meter were deployed as part of program). Residential and GS < 50 kW customer classes and any other metered classes involved (e.g. GS 50 to 4999 kW for which interval meters were upgraded to utilize AMI and ODS assets)									

Calculation of Smart Meter Disposition Rider (per metered customer per month)

Years for collection or refunding	1	
Deferred Incremental Revenue Requirement from 2006 to December 31, 2012 plus Interest on OM&A and Amortization	$ 20,330,865.73	
SMFA Revenues collected from 2006 to 2013 test year (inclusive) Plus Simple Interest on SMFA Revenues	$ 18,826,762.60	
Net Deferred Revenue Requirement	$ 1,504,103.13	
SMDR January 1, 2013 to December 31, 2013	$ 0.63	Match
Check: Forecasted SMDR Revenues	$ 1,500,796.08	
Check: Forecasted SMIRR Revenues	$ 4,669,143.36	

Appendix 2-Q
Smart Meters

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

Year	Smart Meters Installed			Percentage of applicable customers converted	Account 1555		Account 1556
	Residential	GS < 50 kW	Other [1]		Funding Adder Revenues Collected	Capital Expenditures	Operating Expenses [2]
				%	$	$	$
2006	2,680	-	-	1%	$ 459,349	$ 211,673	$ 26,603
2007	57,856	-	-	31%	$ 2,170,773	$ 7,760,458	$ 295,887
2008	48,537	1,763	-	57%	$ 1,943,779	$ 6,058,740	$ 94,140
2009	33,817	-	705	75%	$ 2,642,571	$ 8,374,234	-$ 332,304
2010	21,421	6,507	802	90%	$ 4,508,880	$ 7,282,226	$ 917,652
2011	9,632	7,335	- 97	99%	$ 5,201,325	$ 4,135,874	$ 751,159
2012 (Forecasted)	924	1,680	-	100%	$ 1,900,085	$ 1,488,078	$ 634,836

[1] Other relates to GS > 50 KW customers ("collateral customers") that have been converted to "smart meters". Refer to Exhibit 9, Tab 2, Schedule 1.

[2] Operating expenses excludes depreciation/amortization.

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

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