

**Detailed One-Time Analysis of 2009 PST**

|              | <i>PST</i> |           |              |          |
|--------------|------------|-----------|--------------|----------|
| 1555.1.00.00 | \$         | 20,566.19 |              |          |
| 1555.4.02.04 | \$         | -         |              |          |
| 1555.4.08.04 | \$         | -         |              |          |
| 1555.4.11.04 | \$         | -         |              |          |
| 1556.4.02.04 | \$         | 228.25    | \$ 20,794.44 | S/Meters |
| 1820.1.02.00 | \$         | 229.20    |              |          |
| 1850.1.02.00 | \$         | 15.60     |              |          |
| 1920.1.00.00 | \$         | 446.15    |              |          |
| 1940.1.00.00 | \$         | 48.99     | \$ 739.94    | Capital  |
| 5012.1.02.01 | \$         | -         |              |          |
| 5012.1.02.03 | \$         | -         |              |          |
| 5012.1.02.04 | \$         | 110.46    |              |          |
| 5012.1.02.05 | \$         | -         |              |          |
| 5012.1.02.07 | \$         | -         |              |          |
| 5012.1.02.09 | \$         | -         |              |          |
| 5017.1.01.00 | \$         | -         |              |          |
| 5017.1.02.00 | \$         | -         |              |          |
| 5017.1.03.00 | \$         | -         |              |          |
| 5025.1.00.00 | \$         | 848.86    |              |          |
| 5035.2.00.00 | \$         | -         |              |          |
| 5045.1.00.00 | \$         | -         |              |          |
| 5055.1.02.00 | \$         | -         |              |          |
| 5065.1.02.00 | \$         | 4.40      |              |          |
| 5075.1.00.00 | \$         | -         |              |          |
| 5085.1.02.00 | \$         | -         |              |          |
| 5085.1.04.00 | \$         | -         |              |          |
| 5097         | \$         | 154.10    |              |          |
| 5114.1.02.01 | \$         | -         |              |          |
| 5114.1.02.03 | \$         | -         |              |          |
| 5120.2.00.00 | \$         | -         |              |          |
| 5135.1.02.00 | \$         | -         |              |          |
| 5135.1.04.00 | \$         | -         |              |          |
| 5150.1.02.00 | \$         | -         |              |          |
| 5160.1.02.00 | \$         | -         | \$ 1,117.82  | O&M      |
| 5315.000.00  | \$         | 250.66    |              |          |
| 5410.1.00.00 | \$         | -         |              |          |
| 5620.1.01.03 | \$         | 879.35    |              |          |
| 5620.1.01.04 | \$         | -         |              |          |
| 5620.1.01.06 | \$         | -         |              |          |
| 5620.1.01.07 | \$         | -         |              |          |
| 5620.1.02.03 | \$         | -         |              |          |
| 5620.1.08.00 | \$         | -         |              |          |
| 5635.1.00.00 | \$         | 822.96    |              |          |
| 5640.1.00.00 | \$         | -         |              |          |
| 5645.1.00.00 | \$         | 2,594.32  |              |          |
| 5665.1.01.00 | \$         | 58.34     |              |          |
| 5665.1.02.00 | \$         | -         |              |          |
| 7777.1.01.00 | \$         | -         |              |          |
| 7777.1.02.00 | \$         | -         |              |          |
| 7777.1.03.00 | \$         | -         |              |          |
| 7777.1.04.00 | \$         | -         |              |          |
| 7777.1.05.00 | \$         | -         |              |          |
| 7777.1.06.00 | \$         | -         |              |          |
| 7777.1.07.00 | \$         | -         |              |          |
| 8888.1.11.00 | \$         | -         | \$ 4,605.63  | Admin    |
|              | \$         | 27,257.83 | \$ 27,257.83 |          |
|              | \$         | 2,271     |              |          |

2010  
Monthly

6 months in 2010  
12 months in 2011  
4 months in 2012

Rebase 2012

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### Detailed One-Time Analysis of 2009 PST

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**Detailed One-Time Analysis of 2009 PST**

**Table 1**

**Pre HST Purchases with PST Included in Assets**

| <u>Capital</u> |             |               |              | <u>Asset</u>  |               |             |             | <u>Depreciation</u> |        |  | <u>Total</u> |
|----------------|-------------|---------------|--------------|---------------|---------------|-------------|-------------|---------------------|--------|--|--------------|
|                | <u>Net</u>  | <u>PST</u>    | <u>Total</u> |               |               | <u>2010</u> | <u>2011</u> | <u>2012</u>         |        |  |              |
| 15             | 1555.000.10 | \$ 257,077.21 | \$ 20,566.19 | \$ 277,643.40 | \$ 277,643.40 | \$ 18,510   |             |                     |        |  |              |
| 15             |             | \$ -          | \$ -         | \$ -          | \$ -          | \$ -        |             |                     |        |  |              |
| 15             |             | \$ -          | \$ -         | \$ -          | \$ -          | \$ -        |             |                     |        |  |              |
| 15             |             | \$ -          | \$ -         | \$ -          | \$ -          | \$ -        |             |                     |        |  |              |
| 25             | 1820.000.00 | \$ 2,853.16   | \$ 228.25    | \$ 3,081.41   | \$ 3,081.41   | \$ 123      |             |                     |        |  |              |
| 25             | 1830.000.00 | \$ 2,865.00   | \$ 229.20    | \$ 3,094.20   | \$ 3,094.20   | \$ 124      |             |                     |        |  |              |
| 25             | 1835.000.00 | \$ 195.00     | \$ 15.60     | \$ 210.60     | \$ 210.60     | \$ 8        |             |                     |        |  |              |
| 25             | 1850.000.00 | \$ 5,576.87   | \$ 446.15    | \$ 6,023.02   | \$ 6,023.02   | \$ 241      |             |                     |        |  |              |
| 5              | 1920.000.00 | \$ 612.43     | \$ 48.99     | \$ 661.42     | \$ 661.42     | \$ 132      |             |                     |        |  |              |
|                |             | \$ 269,179.67 | \$ 21,534.38 |               |               | 19138       | 38276       | 57415               | 114829 |  |              |

|            |                    |
|------------|--------------------|
| Actual     | 19138              |
| Revised    | -17721             |
| Difference | 1417               |
| 2010       |                    |
| Monthly    | 1490/12 118 6 mos. |

**Post HST Purchase with Input Tax Credit included in Assets**

| <u>Capital</u> |             |               |  | <u>Asset</u>  |               |             |             | <u>Depreciation</u> |            |  | <u>Total</u> |
|----------------|-------------|---------------|--|---------------|---------------|-------------|-------------|---------------------|------------|--|--------------|
|                | <u>Net</u>  |               |  |               |               | <u>2010</u> | <u>2011</u> | <u>2012</u>         |            |  |              |
| 15             | 1555.000.10 | \$ 257,077.21 |  | \$ 257,077.21 | \$ 257,077.21 | \$ 17,138   |             |                     |            |  |              |
| 15             |             | \$ -          |  | \$ -          | \$ -          | \$ -        |             |                     |            |  |              |
| 15             |             | \$ -          |  | \$ -          | \$ -          | \$ -        |             |                     |            |  |              |
| 15             |             | \$ -          |  | \$ -          | \$ -          | \$ -        |             |                     |            |  |              |
| 25             | 1820.000.00 | \$ 2,853.16   |  | \$ 2,853.16   | \$ 2,853.16   | \$ 114      |             |                     |            |  |              |
| 25             | 1830.000.00 | \$ 2,865.00   |  | \$ 2,865.00   | \$ 2,865.00   | \$ 115      |             |                     |            |  |              |
| 25             | 1835.000.00 | \$ 195.00     |  | \$ 195.00     | \$ 195.00     | \$ 8        |             |                     |            |  |              |
| 25             | 1850.000.00 | \$ 5,576.87   |  | \$ 5,576.87   | \$ 5,576.87   | \$ 223      |             |                     |            |  |              |
| 5              | 1920.000.00 | \$ 612.43     |  | \$ 612.43     | \$ 612.43     | \$ 122      |             |                     |            |  |              |
|                |             | \$ 269,179.67 |  |               |               | \$ 17,721   | \$ 35,441   | \$ 53,162           | \$ 106,323 |  |              |

|            |             |
|------------|-------------|
| Actual     | 38276       |
| Revised    | -35441      |
| Difference | 2835        |
| 2011       |             |
| Monthly    | 1490/12 236 |

|            |                    |
|------------|--------------------|
| Actual     | 57415              |
| Revised    | -53162             |
| Difference | 4253               |
| 2012       |                    |
| Monthly    | 1490/12 354 4 mos. |

Allocated from Chapleau Energy Services - 2009

|           | 5021.000.00 | PST     | 5025.000.00 | PST    | 5097.000.00 | PST    | 5315.000.00 | PST   | 5620.000.00 | PST    | 5665.000.00 | PST   | 5635.000.00 | PST   |
|-----------|-------------|---------|-------------|--------|-------------|--------|-------------|-------|-------------|--------|-------------|-------|-------------|-------|
| January   | 2048.59     | 163.89  | 11.56       | 0.92   |             |        | 189.44      | 15.16 | 15.99       | 1.28   |             |       |             |       |
|           | 36.95       | 2.96    | 2.04        | 0.16   |             |        | 101.33      | 8.10  | 133.23      | 10.66  |             |       |             |       |
|           |             |         | 39.53       | 3.16   |             |        |             |       | 329.44      | 26.36  |             |       |             |       |
|           |             |         |             |        |             |        |             |       | 317.79      | 25.42  |             |       |             |       |
| Total     | 2085.54     | 166.85  | 53.13       | 4.24   |             |        | 290.77      | 23.26 | 796.45      | 63.72  |             |       |             |       |
| February  | 36.95       | 2.96    | 5.32        | 0.43   | 35.77       | 2.86   |             |       | 356.36      | 28.51  |             |       |             |       |
|           | 2048.59     | 163.89  | 42.8        | 3.42   |             |        |             |       | 160.18      | 12.81  |             |       |             |       |
|           |             |         | 75.64       | 6.05   |             |        |             |       | 79.34       | 6.35   |             |       |             |       |
|           |             |         |             |        |             |        |             |       |             |        |             |       |             |       |
| Total     | 2085.54     | 166.85  | 123.76      | 9.9    | 35.77       | 2.86   | 0           | 0     | 595.88      | 47.67  |             |       |             |       |
| March     | 36.95       | 2.96    | 17.96       | 1.44   | 1.58        | 0.13   | 189.44      | 15.15 | 71.39       | 5.71   |             |       |             |       |
|           | 2625.88     | 210.07  | 67.92       | 5.43   |             |        |             |       | 18.67       | 1.49   |             |       |             |       |
|           |             |         | 38.63       | 3.09   |             |        |             |       | 352.94      | 28.23  |             |       |             |       |
|           |             |         | 473.66      | 37.89  |             |        |             |       | 302.25      | 24.18  |             |       |             |       |
|           |             |         |             |        |             |        |             |       | 154.36      | 12.35  |             |       |             |       |
| Total     | 2662.83     | 213.03  | 598.17      | 47.85  | 1.58        | 0.13   | 189.44      | 15.15 | 899.61      | 71.96  |             |       |             |       |
| April     | 35.71       | 2.86    | 27.49       | 2.2    | 1334.64     | 106.77 | 97.91       | 7.83  | 523.83      | 41.91  |             |       |             |       |
|           | 2537.37     | 202.99  | 2.58        | 0.21   |             |        |             |       |             |        |             |       |             |       |
|           |             |         | 1228.25     | 98.26  |             |        |             |       |             |        |             |       |             |       |
|           |             |         | 835.85      | 66.87  |             |        |             |       |             |        |             |       |             |       |
| Total     | 2573.08     | 205.85  | 2094.17     | 167.54 | 1334.64     | 106.77 | 97.91       | 7.83  | 523.83      | 41.91  |             |       |             |       |
| May       | 35.71       | 2.86    | 10.47       | 0.84   |             |        |             |       | 11.6        | 0.93   |             |       |             |       |
|           | 2867.35     | 229.39  | 93.32       | 7.46   |             |        |             |       | 331.59      | 26.53  |             |       |             |       |
|           |             |         | 495.84      | 39.67  |             |        |             |       | 43.59       | 3.49   |             |       |             |       |
|           |             |         | 545.93      | 43.67  |             |        |             |       |             |        |             |       |             |       |
|           |             |         | 397.01      | 31.76  |             |        |             |       |             |        |             |       |             |       |
| Total     | 2903.06     | 232.25  | 1542.57     | 123.4  | 0           | 0      | 0           | 0     | 386.78      | 30.95  |             |       |             |       |
| June      | 2867.35     | 229.39  | 29.24       | 2.34   | 58.64       | 4.69   |             |       | 93.32       | 7.47   | 149.61      | 11.97 |             |       |
|           | 35.71       | 2.86    | 2750.71     | 220.06 |             |        |             |       | 52.63       | 4.21   |             |       |             |       |
|           |             |         | 119.24      | 9.54   |             |        |             |       | 330.41      | 26.43  |             |       |             |       |
|           |             |         | 10.54       | 0.84   |             |        |             |       | 292.06      | 23.36  |             |       |             |       |
|           |             |         |             |        |             |        |             |       | 354.19      | 28.33  |             |       |             |       |
| Total     | 2903.06     | 232.25  | 2909.73     | 232.78 | 58.64       | 4.69   | 0           | 0     | 1122.61     | 89.8   | 149.61      | 11.97 |             |       |
| July      | 35.29       | 2.82    | 45.93       | 3.67   | 68          | 5.44   | 180.92      | 14.47 | 344.84      | 27.59  |             |       |             |       |
|           | 2834.01     | 226.72  |             |        | 23.65       | 1.89   | 96.77       | 7.74  | 296.61      | 23.73  |             |       |             |       |
|           |             |         |             |        |             |        |             |       | 176.77      | 14.14  |             |       |             |       |
|           |             |         |             |        |             |        |             |       |             |        |             |       |             |       |
| Total     | 2869.3      | 229.54  | 45.93       | 3.67   | 91.65       | 7.33   | 277.69      | 22.21 | 818.22      | 65.46  |             |       |             |       |
| August    | 35.29       | 2.82    | 13.63       | 1.09   | 11.49       | 0.92   |             |       | 333.68      | 26.69  | 197.98      | 15.84 |             |       |
|           | 2834.01     | 226.72  | 74.14       | 5.93   | 150.53      | 12.04  |             |       | 465.8       | 37.26  |             |       |             |       |
|           |             |         | 135.15      | 10.81  |             |        |             |       |             |        |             |       |             |       |
|           |             |         |             |        |             |        |             |       |             |        |             |       |             |       |
| Total     | 2869.3      | 229.54  | 222.92      | 17.83  | 162.02      | 12.96  | 0           | 0     | 799.48      | 63.95  | 197.98      | 15.84 |             |       |
| September | 35.29       | 2.82    | 6.79        | 0.54   |             |        |             |       | 338.67      | 27.09  |             |       |             |       |
|           | 2834.01     | 226.72  | 241.38      | 19.31  |             |        |             |       | 288.67      | 23.09  |             |       |             |       |
|           |             |         |             |        |             |        |             |       | 160.19      | 12.82  |             |       |             |       |
|           |             |         |             |        |             |        |             |       |             |        |             |       |             |       |
| Total     | 2869.3      | 229.54  | 248.17      | 19.85  |             | 0      |             | 0     | 787.53      | 63.00  |             | 0     |             |       |
| October   | 2834.01     | 226.72  | 70.02       | 5.6    | 16.62       | 1.33   | 180.92      | 14.47 | 67.99       | 5.44   | 381.61      | 30.53 |             |       |
|           | 35.29       | 2.82    | 326.04      | 26.08  | 208.79      | 16.7   | 96.77       | 7.74  | 342.39      | 27.39  |             |       |             |       |
|           |             |         | 73.1        | 5.85   |             |        |             |       | 64.57       | 5.17   |             |       |             |       |
|           |             |         | 2.54        | 0.2    |             |        |             |       | 715.7       | 57.26  |             |       |             |       |
|           |             |         | 35.07       | 2.81   |             |        |             |       |             |        |             |       |             |       |
|           |             |         | 96.93       | 7.75   |             |        |             |       |             |        |             |       |             |       |
| Total     | 2869.3      | 229.54  | 603.7       | 48.29  | 225.41      | 18.03  | 277.69      | 22.21 | 1190.65     | 95.26  | 381.61      | 30.53 |             |       |
| November  | 35.29       | 2.82    | 4.74        | 0.38   | 8.49        | 0.68   |             |       | 71.7        | 5.73   |             |       |             |       |
|           | 2834.01     | 226.72  | 102.75      | 8.22   | 8.15        | 0.65   |             |       | 345.07      | 27.61  |             |       |             |       |
|           |             |         | 51          | 4.08   |             |        |             |       | 61.22       | 4.9    |             |       |             |       |
|           |             |         |             |        |             |        |             |       |             |        |             |       |             |       |
| Total     | 2869.3      | 229.54  | 158.49      | 12.68  | 16.64       | 1.33   |             | 0     | 477.99      | 38.24  |             | 0     |             |       |
| December  | 35.29       | 2.82    | 13.73       | 1.1    |             |        |             |       | 39.9        | 3.19   |             |       | 1000.00     | 80.00 |
|           | 2834.01     | 226.72  |             |        |             |        |             |       | 341.45      | 27.32  |             |       |             |       |
|           |             |         |             |        |             |        |             |       | 332.2       | 26.57  |             |       |             |       |
|           |             |         |             |        |             |        |             |       | 288.67      | 23.09  |             |       |             |       |
| Total     | 2869.3      | 229.54  | 13.73       | 1.1    |             | 0      |             | 0     | 1002.22     | 80.17  |             | 0     | 1000.00     | 80.00 |
| Total's   | 32428.91    | 2594.32 | 8614.47     | 689.13 | 1926.35     | 154.1  | 1133.5      | 90.66 | 9401.25     | 752.09 | 729.2       | 58.34 | 1000.00     | 80.00 |

## Detailed One-Time Analysis of 2009 PST

Table 2 - Summary of PST Savings from 2009 Historic Year Analysis

|                                     | <u>2010</u> | <u>2011</u> | <u>2012</u> |
|-------------------------------------|-------------|-------------|-------------|
| 2009 Historic Year PST Analysis:    |             |             |             |
| All Expenses PST Savings            | \$ 27,258   | \$ 27,258   | \$ 27,258   |
| Capital Items PST Savings (Table 1) | \$ 1,417    | \$ 2,835    | \$ 4,253    |
| Total Annual PST Savings (1)        | \$ 28,675   | \$ 30,093   | \$ 31,511   |
| Monthly PST Savings (2)             | \$ 2,390    | \$ 2,508    | \$ 2,626    |
|                                     | 6 mos.      | 12 mos.     | 4 mos.      |

(1) Derived PST savings proxy for each year per 2009 historic year analysis

(2) Represents the PST savings for the monthly entry in the sub-account

Note: Assumes level OM&A and Capital Spending year over year

|           |                                   | Debit | Credit |
|-----------|-----------------------------------|-------|--------|
| Dec.31/10 | 1592.1 HST/OVAT Input Tax Credits | 14340 |        |
|           | Contra Account                    |       | 14340  |