

	A	B	C	D	E
1	<b>SECTION 93 PILs TAX GROSS-UP "SIMPIL"</b>				<b>Version 2004.2</b>
2	<b>REGULATORY INFORMATION (REGINFO)</b>				<b>RRR # 2.1.8</b>
3	<b>Utility Name: Parry Sound Power Corporation</b>				
4	<b>Reporting period: Dec. 31, 2001</b>				
5					
6	<b>Days in reporting period:</b>	92	days		
7	<b>Total days in the calendar year:</b>	365	days		
8					
9	<b>BACKGROUND</b>				
10	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N	yes	
13					
14	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N	no	
16					
17	Is the utility a non-profit corporation?		Y/N	no	
18	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
19	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	yes	
20	shared among the corporate group?	LCT	Y/N	no	
21	Please identify the % used to allocate the OCT and LCT exemptions in	OCT			
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT			
23					
24	Accounting Year End		Date	12-31-2004	
25					
26	<b>MARR NO TAX CALCULATIONS</b>				<b>Regulatory</b>
27	<b>SHEET #7 FINAL RUD MODEL DATA</b>				<b>Income</b>
28	<b>(FROM 1999 FINANCIAL STATEMENTS)</b>				
29	<b>USE BOARD-APPROVED AMOUNTS</b>				
30					
31	Rate Base (wires-only)			6,561,667	
32					
33	Common Equity Ratio (CER)			50.00%	
34					
35	1-CER			50.00%	
36					
37	Target Return On Equity			9.88%	
38					
39	Debt rate			7.25%	
40					
41	Market Adjusted Revenue Requirement			562,007	
42					
43	1999 return from RUD Sheet #7			21,594	21,594
44					
45	Total Incremental revenue			540,413	
46	<b>Input: Board-approved dollar amounts phased-in</b>				
47	Amount allowed in 2001			180,138	180,138
48	Amount allowed in 2002			180,138	180,138
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210				0
50	unless authorized by the Minister and the Board)				0
51					0
52					0
53	<b>Total Regulatory Income</b>				381,870
54					
55	Equity			3,280,834	
56					
57	Return at target ROE			324,146	
58					
59	Debt			3,280,834	
60					
61	Deemed interest amount in 100% of MARR			237,860	
62					
63	Phase-in of interest - Year 1 (2001)			85,380	
64	((D43+D47)/D41)*D61				
65	Phase-in of interest - Year 2 (2002)			161,620	
66	((D43+D47+D48)/D41)*D61				
67	Phase-in of interest - Year 3 (2003) and forward			161,620	
68	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
69					
70					
71					

A													B	C	D	E	F	G	H	I	J	K	L	M
SECTION 313 TAX GROSS-UP - SMPK													ITEM	Initial Estimate	M of F Variance	M of F Variance	M of F Variance	M of F Variance	M of F Variance	M of F Variance	M of F Variance	M of F Variance	M of F Variance	M of F Variance
DEFERRAL VARIANCE ACCOUNTS																								
TAX CALCULATIONS (TASCAL)																								
(Where only numbers are in TAXREC)																								
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Entity	Entity Type	Entity Address	Entity Phone	Entity Email	Entity Website	Entity Status	Entity Score	Entity Rating	Entity Comment
ABC Company	Company	123 Main St, New York, NY 10001	(212) 555-1234	info@abc.com	www.abc.com	Active	85	A	Good company, reliable service.
DEF Corp	Company	456 Elm St, Los Angeles, CA 90001	(310) 555-5678	contact@def.com	www.def.com	Active	72	B	Decent company, some issues with delivery.
GHI LLC	Company	789 Oak St, Chicago, IL 60601	(312) 555-9012	hello@ghi.com	www.ghi.com	Active	91	A+	Excellent company, top-notch service.
JKL Inc	Company	101 Pine St, San Francisco, CA 94101	(415) 555-3456	support@jkl.com	www.jkl.com	Active	68	C	Average company, needs improvement.
MNO Ltd	Company	202 Cedar St, Boston, MA 02101	(617) 555-7890	info@mno.com	www.mno.com	Active	78	B+	Good company, reliable service.
PQR Co	Company	303 Birch St, Houston, TX 77001	(713) 555-2345	sales@pqr.com	www.pqr.com	Active	88	A-	Very good company, excellent customer support.
STU LLC	Company	404 Spruce St, Phoenix, AZ 85001	(602) 555-6789	contact@stu.com	www.stu.com	Active	75	B-	Decent company, some issues with delivery.
VWX Inc	Company	505 Ash St, San Diego, CA 92101	(619) 555-0123	info@vwx.com	www.vwx.com	Active	82	A-	Good company, reliable service.
YZA Co	Company	606 Hickory St, Dallas, TX 75201	(214) 555-4567	support@yza.com	www.yza.com	Active	70	B	Decent company, some issues with delivery.
BCD Ltd	Company	707 Walnut St, San Antonio, TX 78201	(210) 555-8901	hello@bcd.com	www.bcd.com	Active	73	B	Decent company, some issues with delivery.
EFG LLC	Company	808 Maple St, Fort Worth, TX 76101	(817) 555-2345	info@efg.com	www.efg.com	Active	76	B+	Decent company, some issues with delivery.
HIJ Inc	Company	909 Cedar St, Austin, TX 78701	(512) 555-6789	contact@hij.com	www.hij.com	Active	79	B+	Decent company, some issues with delivery.
KLM Co	Company	1010 Oak St, Jacksonville, FL 32201	(904) 555-0123	sales@klm.com	www.klm.com	Active	81	A-	Good company, reliable service.
NOP Ltd	Company	1111 Pine St, Miami, FL 33101	(305) 555-4567	support@nop.com	www.nop.com	Active	84	A-	Good company, reliable service.
QRS LLC	Company	1212 Birch St, Orlando, FL 32801	(407) 555-8901	info@qrs.com	www.qrs.com	Active	87	A-	Good company, reliable service.
TUV Inc	Company	1313 Spruce St, Tampa, FL 33601	(813) 555-2345	contact@tuv.com	www.tuv.com	Active	90	A+	Excellent company, top-notch service.
WXY Co	Company	1414 Ash St, St. Petersburg, FL 33701	(727) 555-6789	hello@wxy.com	www.wxy.com	Active	93	A++	Outstanding company, exceptional service.
ZAB Ltd	Company	1515 Hickory St, Clearwater, FL 34601	(727) 555-0123	info@zab.com	www.zab.com	Active	96	A++	Outstanding company, exceptional service.
CCD LLC	Company	1616 Walnut St, Lakeland, FL 33801	(888) 555-4567	support@ccd.com	www.ccd.com	Active	99	A++	Outstanding company, exceptional service.
EEF Inc	Company	1717 Cedar St, Palmdale, CA 93550	(818) 555-8901	contact@eef.com	www.eef.com	Active	100	A++	Outstanding company, exceptional service.
GGH Co	Company	1818 Oak St, Lancaster, CA 93534	(818) 555-2345	hello@ggg.com	www.ggg.com	Active	100	A++	Outstanding company, exceptional service.
IIJ Ltd	Company	1919 Pine St, Hanford, CA 93231	(559) 555-6789	info@iiij.com	www.iiij.com	Active	100	A++	Outstanding company, exceptional service.
KKL LLC	Company	2020 Birch St, Corcoran, CA 93240	(559) 555-0123	contact@kkk.com	www.kkk.com	Active	100	A++	Outstanding company, exceptional service.
LLM Inc	Company	2121 Spruce St, Wasco, CA 93280	(559) 555-4567	hello@lll.com	www.lll.com	Active	100	A++	Outstanding company, exceptional service.
NNN Co	Company	2222 Ash St, Arvin, CA 93203	(559) 555-8901	info@nnn.com	www.nnn.com	Active	100	A++	Outstanding company, exceptional service.
OOO Ltd	Company	2323 Hickory St, Taft, CA 93256	(559) 555-2345	contact@ooo.com	www.ooo.com	Active	100	A++	Outstanding company, exceptional service.
PPP LLC	Company	2424 Walnut St, Arvin, CA 93203	(559) 555-6789	hello@ppp.com	www.ppp.com	Active	100	A++	Outstanding company, exceptional service.
QQQ Inc	Company	2525 Cedar St, Taft, CA 93256	(559) 555-0123	info@qqq.com	www.qqq.com	Active	100	A++	Outstanding company, exceptional service.
RRR Co	Company	2626 Oak St, Arvin, CA 93203	(559) 555-4567	contact@rrr.com	www.rrr.com	Active	100	A++	Outstanding company, exceptional service.
SSS Ltd	Company	2727 Pine St, Taft, CA 93256	(559) 555-8901	hello@sss.com	www.sss.com	Active	100	A++	Outstanding company, exceptional service.
TTT LLC	Company	2828 Birch St, Arvin, CA 93203	(559) 555-2345	info@ttt.com	www.ttt.com	Active	100	A++	Outstanding company, exceptional service.
UUU Inc	Company	2929 Spruce St, Taft, CA 93256	(559) 555-6789	contact@uuu.com	www.uuu.com	Active	100	A++	Outstanding company, exceptional service.
VVV Co	Company	3030 Ash St, Arvin, CA 93203	(559) 555-0123	hello@vvv.com	www.vvv.com	Active	100	A++	Outstanding company, exceptional service.
WWW Ltd	Company	3131 Hickory St, Taft, CA 93256	(559) 555-4567	info@www.com	www.www.com	Active	100	A++	Outstanding company, exceptional service.
XXX LLC	Company	3232 Walnut St, Arvin, CA 93203	(559) 555-8901	contact@xxx.com	www.xxx.com	Active	100	A++	Outstanding company, exceptional service.
YYY Inc	Company	3333 Cedar St, Taft, CA 93256	(559) 555-2345	hello@yyy.com	www.yyy.com	Active	100	A++	Outstanding company, exceptional service.
ZZZ Co	Company	3434 Oak St, Arvin, CA 93203	(559) 555-6789	info@zzz.com	www.zzz.com	Active	100	A++	Outstanding company, exceptional service.
AAA Ltd	Company	3535 Pine St, Arvin, CA 93203	(559) 555-0123	contact@aaa.com	www.aaa.com	Active	100	A++	Outstanding company, exceptional service.
BBB LLC	Company	3636 Spruce St, Taft, CA 93256	(559) 555-4567	hello@bbb.com	www.bbb.com	Active	100	A++	Outstanding company, exceptional service.
CCC Inc	Company	3737 Ash St, Arvin, CA 93203	(559) 555-8901	info@ccc.com	www.ccc.com	Active	100	A++	Outstanding company, exceptional service.
DDD Co	Company	3838 Hickory St, Taft, CA 93256	(559) 555-2345	contact@ddd.com	www.ddd.com	Active	100	A++	Outstanding company, exceptional service.
EEE Ltd	Company	3939 Walnut St, Arvin, CA 93203	(559) 555-6789	hello@eee.com	www.eee.com	Active	100	A++	Outstanding company, exceptional service.
FFF LLC	Company	4040 Cedar St, Taft, CA 93256	(559) 555-0123	info@fff.com	www.fff.com	Active	100	A++	Outstanding company, exceptional service.
GGG Inc	Company	4141 Oak St, Arvin, CA 93203	(559) 555-4567	contact@ggg.com	www.ggg.com	Active	100	A++	Outstanding company, exceptional service.
HHH Co	Company	4242 Pine St, Taft, CA 93256	(559) 555-8901	hello@hhh.com	www.hhh.com	Active	100	A++	Outstanding company, exceptional service.
III Ltd	Company	4343 Spruce St, Arvin, CA 93203	(559) 555-2345	info@iii.com	www.iii.com	Active	100	A++	Outstanding company, exceptional service.
JJJ LLC	Company	4444 Ash St, Taft, CA 93256	(559) 555-6789	contact@jjj.com	www.jjj.com	Active	100	A++	Outstanding company, exceptional service.
KKK Inc	Company	4545 Hickory St, Arvin, CA 93203	(559) 555-0123	hello@kkk.com	www.kkk.com	Active	100	A++	Outstanding company, exceptional service.
LLL Co	Company	4646 Walnut St, Taft, CA 93256	(559) 555-4567	info@lll.com	www.lll.com	Active	100	A++	Outstanding company, exceptional service.
MMM Ltd	Company	4747 Cedar St, Arvin, CA 93203	(559) 555-8901	contact@mmm.com	www.mmm.com	Active	100	A++	Outstanding company, exceptional service.
NNN LLC	Company	4848 Oak St, Taft, CA 93256	(559) 555-2345	hello@nnn.com	www.nnn.com	Active	100	A++	Outstanding company, exceptional service.
OOO Inc	Company	4949 Pine St, Arvin, CA 93203	(559) 555-6789	info@ooo.com	www.ooo.com	Active	100	A++	Outstanding company, exceptional service.
PPP Co	Company	5050 Spruce St, Taft, CA 93256	(559) 555-0123	contact@ppp.com	www.ppp.com	Active	100	A++	Outstanding company, exceptional service.
QQQ Ltd	Company	5151 Ash St, Arvin, CA 93203	(559) 555-4567	hello@qqq.com	www.qqq.com	Active	100	A++	Outstanding company, exceptional service.
RRR LLC	Company	5252 Hickory St, Taft, CA 93256	(559) 555-8901	info@rrr.com	www.rrr.com	Active	100	A++	Outstanding company, exceptional service.
SSS Inc	Company	5353 Walnut St, Arvin, CA 93203	(559) 555-2345	contact@sss.com	www.sss.com	Active	100	A++	Outstanding company, exceptional service.
TTT Co	Company	5454 Cedar St, Taft, CA 93256	(559) 555-6789	hello@ttt.com	www.ttt.com	Active	100	A++	Outstanding company, exceptional service.
UUU Ltd	Company	5555 Oak St, Arvin, CA 93203	(559) 555-0123	info@uuu.com	www.uuu.com	Active	100	A++	Outstanding company, exceptional service.
VVV LLC	Company	5656 Pine St, Taft, CA 93256	(559) 555-4567	contact@vvv.com	www.vvv.com	Active	100	A++	Outstanding company, exceptional service.
WWW Inc	Company	5757 Spruce St, Arvin, CA 93203	(559) 555-8901	hello@www.com	www.www.com	Active	100	A++	Outstanding company, exceptional service.
XXX Co	Company	5858 Ash St, Taft, CA 93256	(559) 555-2345	info@xxx.com	www.xxx.com	Active	100	A++	Outstanding company, exceptional service.
YYY Ltd	Company	5959 Hickory St, Arvin, CA 93203	(559) 555-6789	contact@yyy.com	www.yyy.com	Active	100	A++	Outstanding company, exceptional service.
ZZZ LLC	Company	6060 Walnut St, Taft, CA 93256	(559) 555-0123	hello@zzz.com	www.zzz.com	Active	100	A++	Outstanding company, exceptional service.
AAA Inc	Company	6161 Cedar St, Arvin, CA 93203	(559) 555-4567	info@aaa.com	www.aaa.com	Active	100	A++	Outstanding company, exceptional service.
BBB Co	Company	6262 Oak St, Taft, CA 93256	(559) 555-8901	contact@bbb.com	www.bbb.com	Active	100	A++	Outstanding company, exceptional service.
CCC Ltd	Company	6363 Pine St, Arvin, CA 93203	(559) 555-2345	hello@ccc.com	www.ccc.com	Active	100	A++	Outstanding company, exceptional service.
DDD LLC	Company	6464 Spruce St, Taft, CA 93256	(559) 555-6789	info@ddd.com	www.ddd.com	Active	100	A++	Outstanding company, exceptional service.
EEE Inc	Company	6565 Ash St, Arvin, CA 93203	(559) 555-0123	contact@eee.com	www.eee.com	Active	100	A++	Outstanding company, exceptional service.
FFF Co	Company	6666 Hickory St, Taft, CA 93256	(559) 555-4567	hello@fff.com	www.fff.com	Active	100	A++	Outstanding company, exceptional service.
GGG Ltd	Company	6767 Walnut St, Arvin, CA 93203	(559) 555-8901	info@ggg.com	www.ggg.com	Active	100	A++	Outstanding company, exceptional service.
HHH LLC	Company	6868 Cedar St, Taft, CA 93256	(559) 555-2345	contact@hhh.com	www.hhh.com	Active	100	A++	Outstanding company, exceptional service.
III Inc	Company	6969 Oak St, Arvin, CA 93203	(559) 555-6789	hello@iii.com	www.iii.com	Active	100	A++	Outstanding company, exceptional service.
JJJ Co	Company	7070 Pine St, Taft, CA 93256	(559) 555-0123	info@jjj.com	www.jjj.com	Active	100	A++	Outstanding company, exceptional service.
KKK Ltd	Company	7171 Spruce St, Arvin, CA 93203	(559) 555-4567	contact@kkk.com	www.kkk.com	Active	100	A++	Outstanding company, exceptional service.
LLL LLC	Company	7272 Ash St, Taft, CA 93256	(559) 555-8901	hello@lll.com	www.lll.com	Active	100	A++	Outstanding company, exceptional service.
MMM Inc	Company	7373 Hickory St, Arvin, CA 93203	(559) 555-2345	info@mmm.com	www.mmm.com	Active	100	A++	Outstanding company, exceptional service.
NNN Co	Company	7474 Walnut St, Taft, CA 93256	(559) 555-6789	contact@nnn.com	www.nnn.com	Active	100	A++	Outstanding company, exceptional service.
OOO Ltd	Company	7575 Cedar St, Arvin, CA 93203	(559) 555-0123	hello@ooo.com	www.ooo.com	Active	100	A++	Outstanding company, exceptional service.
PPP LLC	Company	7676 Oak St, Taft, CA 93256	(559) 555-4567	info@ppp.com	www.ppp.com	Active	100	A++	Outstanding company, exceptional service.
QQQ Inc	Company	7777 Pine St, Arvin, CA 93203	(559) 555-8901	contact@qqq.com	www.qqq.com	Active	100	A++	Outstanding company, exceptional service.
RRR Co	Company	7878 Spruce St, Taft, CA 93256	(559) 555-2345	hello@rrr.com	www.rrr.com	Active	100	A++	Outstanding company, exceptional service.
SSS Ltd	Company	7979 Ash St, Arvin, CA 93203	(559) 555-6789	info@sss.com	www.sss.com	Active	100	A++	Outstanding company, exceptional service.
TTT LLC	Company	8080 Hickory St, Taft, CA 93256	(559) 555-0123	contact@ttt.com	www.ttt.com	Active	100	A++	Outstanding company, exceptional service.
UUU Inc	Company	8181 Walnut St, Arvin, CA 93203	(559) 555-4567	hello@uuu.com	www.uuu.com	Active	100	A++	Outstanding company, exceptional service.
VVV Co	Company	8282 Cedar St, Taft, CA 93256	(559) 555-8901	info@vvv.com	www.vvv.com	Active	100	A++	Outstanding company, exceptional service.
WWW Ltd	Company	8383 Oak St, Arvin, CA 93203	(559) 555-2345	contact@www.com	www.www.com	Active	100	A++	Outstanding company, exceptional service.
XXX LLC	Company	8484 Pine St, Taft, CA 93256	(559) 555-6789	hello@xxx.com	www.xxx.com	Active	100	A++	Outstanding company, exceptional service.
YYY Inc	Company	8585 Spruce St, Arvin, CA 93203	(559) 555-0123	info@yyy.com	www.yyy.com	Active	100	A++	Outstanding company, exceptional service.
ZZZ Co	Company	8686 Ash St, Taft, CA 93256	(559) 555-4567	contact@zzz.com	www.zzz.com	Active	100	A++	Outstanding company, exceptional service.
AAA Ltd	Company	8787 Hickory St, Arvin, CA 93203	(559) 555-8901	hello@aaa.com	www.aaa.com	Active	100	A++	Outstanding company, exceptional service.
BBB LLC	Company	8888 Walnut St, Taft, CA 93256	(559) 555-2345	info@bbb.com	www.bbb.com	Active	100	A++	Outstanding company, exceptional service.
CCC Inc	Company	8989 Cedar St, Arvin, CA 93203	(559) 555-6789	contact@ccc.com	www.ccc.com	Active	100	A++	Outstanding company, exceptional service.
DDD Co	Company	9090 Oak St, Taft, CA 93256	(559) 555-0123	hello@ddd.com	www.ddd.com	Active	100	A++	Outstanding company, exceptional service.
EEE Ltd	Company	9191 Pine St, Arvin, CA 93203	(559) 555-4567	info@eee.com	www.eee.com	Active	100	A++	Outstanding company, exceptional service.
FFF LLC	Company	9292 Spruce St, Taft, CA 93256	(559) 555-8901	contact@fff.com	www.fff.com	Active	100	A++	Outstanding company, exceptional service.
GGG Inc	Company	9393 Ash St, Arvin, CA 93203	(559) 555-2345	hello@ggg.com	www.ggg.com	Active	100	A++	Outstanding company, exceptional service.
HHH Co	Company	9494 Hickory St, Taft, CA 93256	(559) 555-6789	info@hhh.com	www.hhh.com	Active	100	A++	Outstanding company, exceptional service.
III Ltd	Company	9595 Walnut St, Arvin, CA 93203	(559) 555-0123	contact@iii.com	www.iii.com	Active	100	A++	Outstanding company, exceptional service.
JJJ LLC	Company	9696 Cedar St, Taft, CA 93256	(559) 555-4567	hello@jjj.com	www.jjj.com	Active	100	A++	Outstanding company, exceptional service.
KKK Inc	Company	9797 Oak St, Arvin, CA 93203	(559) 555-8901	info@kkk.com	www.kkk.com	Active	100	A++	Outstanding company, exceptional service.
LLL Co	Company	9898 Pine St, Taft, CA 93256	(559) 555-2345	contact@lll.com	www.lll.com	Active	100	A++	Outstanding company, exceptional service.
MMM Ltd	Company	9999 Spruce St, Arvin, CA 93203	(559) 555-6789	hello@mmm.com	www.mmm.com	Active	100	A++	Outstanding company, exceptional service.
NNN LLC	Company	10000 Ash St, Taft, CA 93256	(559) 555-0123	info@nnn.com	www.nnn.com	Active	100	A++	Outstanding company, exceptional service.

	A	B	C	D	E	F
1	<b>SECTION 93 PILs TAX GROSS-UP "SIMPIL"</b>	LINE	M of F	Non-wires	<b>Wires-only</b>	
2	<b>Tax and Accounting Reserves</b>		Corporate	Eliminations	<b>Tax</b>	
3	For MoF Column of TAXCALC		Tax		<b>Return</b>	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	<b>RRR # 2.1.8</b>				<b>Version 2004.2</b>	
6						
7	<b>Utility Name: Parry Sound Power Corporation</b>					
8	<b>Reporting period: Dec. 31, 2001</b>					
9						
10	<b>TAX RESERVES</b>					
11						
12	<b>Beginning of Year:</b>					
13					0	
14	Reserve for doubtful accounts ss. 20(1)(l)		0		0	
15	Reserve for goods & services ss.20(1)(m)				0	
16	Reserve for unpaid amounts ss.20(1)(n)				0	
17	Debt and share issue expenses ss.20(1)(e)				0	
18	Other				0	
19	Other				0	
20					0	
21					0	
22	<b>Total</b> (carry forward to the TAXREC worksheet)		0	0	0	
23						
24	<b>End of Year:</b>					
25					0	
26	Reserve for doubtful accounts ss. 20(1)(l)		0		0	
27	Reserve for goods & services ss.20(1)(m)				0	
28	Reserve for unpaid amounts ss.20(1)(n)				0	
29	Debt and share issue expenses ss.20(1)(e)				0	
30	Other				0	
31	Other				0	
32					0	
33					0	
34	Insert line above this line					
35	<b>Total</b> (carry forward to the TAXREC worksheet)		0	0	0	
36						
37						
38	<b>FINANCIAL STATEMENT RESERVES</b>					
39						
40	<b>Beginning of Year:</b>					
41					0	
42					0	
43	Environmental				0	
44	Allowance for doubtful accounts		0		0	
45	Inventory obsolescence				0	
46	Property taxes				0	
47	Other				0	
48	Other				0	
49					0	
50	<b>Total</b> (carry forward to the TAXREC worksheet)		0	0	0	
51						
52	<b>End of Year:</b>					
53					0	
54					0	
55	Environmental				0	
56	Allowance for doubtful accounts		0		0	
57	Inventory obsolescence				0	
58	Property taxes				0	
59	Other				0	
60	Other				0	
61					0	
62	Insert line above this line					
63	<b>Total</b> (carry forward to the TAXREC worksheet)		0	0	0	
64						

	A	B	C	D	E	F
1						
2	SECTION 93 PIL & TAX GROSS-UP "SIMPL"	LINE	M of F	Non-wings	Wings-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wings-only" business - see s. 72 CER Act)		Tax		Return	
5	RRR # 2.1.8		Return			
6					Version 2004.2	
7						
8	Utility Name: Parry Sound Power Corporation					
9	Reporting period: Dec. 31, 2001					
10	Number of days in taxation year:		92			
11	Materiality Level:		2,051			
12						
13	Section C: Reconciliation of accounting income to taxable income					
14	Add:					
15	Recapture of capital cost allowance	+			0	
16	Gain on sale of eligible capital property	+			0	
17	Income or loss for tax purposes- joint ventures or partnerships	+	0		0	
18	Loss in equity of subsidiaries and affiliates	+			0	
19	Loss on disposal of assets	+			0	
20	Charitable donations	+			0	
21	Taxable capital gains	+			0	
22	Depreciation in inventory-end of year	+			0	
23	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
25	Capitalized interest	+			0	
26	Non-deductible club dues and fees	+			0	
27	Non-deductible automobile expenses	+			0	
28	Non-deductible life insurance premiums	+			0	
29	Soft costs on construction and renovation of buildings	+			0	
30	Non-deductible meals and entertainment	+			0	
31	Book loss on joint ventures or partnerships	+			0	
32	Capital items expensed	+			0	
33	Debt issue expense	+			0	
34	Deemed dividend income	+			0	
35	Dividends credited to investment account	+			0	
36	Financing fees deducted in books	+			0	
37	Gain on settlement of debt	+			0	
38	Interest paid on income debentures	+			0	
39	Recapture of SR&ED expenditures	+			0	
40	Share issue expense	+			0	
41	Write down of capital property	+			0	
42	Amounts received in respect of qualifying environment trust	+			0	
43	Other Additions: (please explain in detail the nature of the item)	+			0	
44	Debt financing expenses	+			0	
45	Amortization of deferred financing costs	+	0		0	
46		+			0	
47		+			0	
48		+			0	
49		+			0	
50		+			0	
51		+			0	
52		+			0	
53		+			0	
54	Total Additions	=	0	0	0	
55						
56	Recap of Material Additions:					
57			0	0	0	
58			0	0	0	
59			0	0	0	
60			0	0	0	
61			0	0	0	
62			0	0	0	
63			0	0	0	
64			0	0	0	
65			0	0	0	
66			0	0	0	
67			0	0	0	
68			0	0	0	
69			0	0	0	
70			0	0	0	
71			0	0	0	
72			0	0	0	
73			0	0	0	
74			0	0	0	
75			0	0	0	
76			0	0	0	
77			0	0	0	
78			0	0	0	
79			0	0	0	
80			0	0	0	
81			0	0	0	
82			0	0	0	
83			0	0	0	
84			0	0	0	
85			0	0	0	
86			0	0	0	
87			0	0	0	
88			0	0	0	
89			0	0	0	
90			0	0	0	
91			0	0	0	
92			0	0	0	
93			0	0	0	
94						
95	Total Material additions		0	0	0	
96	Other additions less than materiality level		0	0	0	
97	Total Additions		0	0	0	
98						
99	Deduct:					
100	Gain on disposal of assets per fts	-			0	
101	Dividends not taxable under section 83	-			0	
102	Terminal loss from Schedule 8	-			0	
103	Depreciation in inventory, end of prior year	-			0	
104	Scientific research expenses claimed in year from Form T661	-			0	
105	Bad debts	-			0	
106	Book income of joint venture or partnership	-			0	
107	Equity in income from subsidiary or affiliates	-			0	
108	Contributions to a qualifying environment trust	-			0	
109	Other income from financial statements	-			0	
110	Other deductions: (Please explain in detail the nature of the item)	-			0	
111	Imputed interest on Reg Assets	-			0	
112	Ont Cap Tax	-	0	0	0	
113	employee future benefit expense	-			0	
114		-			0	
115	Transition costs capitalized for accounting purposes	-	94,235	0	94,235	
116		-			0	
117		-			0	
118		-			0	
119		-			0	
120		-			0	
121		-			0	
122	Total Deductions	=	94,235	0	94,235	
123						
124	Recap of Material Deductions:					
125			0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	
130			0	0	0	
131			0	0	0	
132			0	0	0	
133			0	0	0	
134			0	0	0	
135			0	0	0	
136			0	0	0	
137			0	0	0	
138			0	0	0	
139			0	0	0	
140	Transition costs capitalized for accounting purposes	-	94,235	0	94,235	
141		-	0	0	0	
142		-	0	0	0	
143		-	0	0	0	
144		-	0	0	0	
145	Total Deductions exceed materiality level		94,235	0	94,235	
146	Other deductions less than materiality level		0	0	0	
147	Total Deductions		94,235	0	94,235	
148						

	A	B	C	D	E	F	G	H	I	J
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"									
2	Corporate Tax Rates				Version 2004.2					
3	Exemptions, Deductions, or Thresholds				RRR # 2.1.8					
4	Utility Name: Parry Sound Power Corporation									
5	Reporting period: Dec. 31, 2001									
6										
7	Table 1									
8	Rates Used in Q4 2001 RAM PILs Applications									
9	Income Range		0		200,001					
10	RAM 2002		to		to	>700,000				
11		Year	200,000		700,000					
12	Income Tax Rate									
13	Proxy Tax Year	2002								
14	Federal (Includes surtax)									
15	and Ontario blended				34.12%					
16	Blended rate		0.00%	0.00%	34.12%	0.00%				
17										
18	Capital Tax Rate		0.300%							
19	LCT rate		0.225%							
20	Surtax		1.12%							
21	Ontario Capital Tax Exemption **	MAX \$5MM	5,000,000							
22	Federal Large Corporations Tax Exemption **	MAX \$10MM	10,000,000							
23	**Exemption amounts must agree with the Board-approved 2002 RAM PILs filing									
24										
25										
26	Expected Rates and Exemptions for Q4 2001									
27										
28										
29	Same as rates above used to determine Q4 2001 PILS included in rates									
30										
31	No legislated tax changes									
32										
33										
34										
35										
36										
37										
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	A	B	C	D
1		<b>SECTION 93 PILs TAX GROSS-UP "SIMPIL"</b>		
2		<b>Filing Requirements related to the "SIMPIL" model</b>		<b>Version 2004.2</b>
3		<b>Utility Name: Parry Sound Power Corporation</b>		<b>RRR # 2.1.8</b>
4		<b>Reporting period: Dec. 31, 2001</b>		
5				
6				
7				
8				
9		<b>Documents to be submitted to the Board when filing the Ministry of Finance Column information:</b>		
10		<b>(Stage 3 filing: normally in July of the year following the reporting period)</b>		
11				
12		<b>Please file 3 copies of each paper document and 1 CD or disk</b>		
13				
14	1)	<b>REGINFO</b>	<b>Yes</b>	
15				
16	2)	<b>TAXCALC</b>	<b>Yes</b>	
17				
18	3)	<b>TAXREC</b>	<b>Yes</b>	
19				
20	4)	<b>Tax Reserves</b>	<b>Yes</b>	
21				
22	5)	<b>TAXREC 2</b>	<b>Yes</b>	
23				
24	6)	<b>Tax Rates</b>	<b>Yes</b>	
25				
26	7)	<b>Checklist</b>	<b>Yes</b>	
27				
28	8)	<b>Background Questionnaire</b>	<b>Yes</b>	
29				
30	9)	<b>PILs Variance Analysis</b>	<b>Yes</b>	
31				
32	10)	<b>Financial statements used to prepare tax returns if different from the audited financial statements submitted to the Board in April 2005</b>	<b>N/A</b>	
33				
34	11)	<b>Electronic Excel format of the SIMPIL worksheets</b>	<b>Yes</b>	
35				
36	12)	<b>Notices of assessments, and any re-assessments, for:</b>		
37			<b>2001</b>	<b>Yes</b>
38			<b>2002</b>	<b>Yes</b>
39			<b>2003</b>	<b>Yes</b>
40			<b>2004</b>	<b>Yes</b>
41				
42	13)	<b>Schedules or pages from CT23 and T2 tax returns</b>	<b>Yes</b>	
43				
44				
45				
46				
47				
48				
49				
50				

	A	B	C
1		<b>SECTION 93 PILs TAX GROSS-UP "SIMPIL"</b>	
2		<b>Background Questionnaire</b>	<b>Version 2004.2</b>
3		<b>Utility Name: Parry Sound Power Corporation</b>	<b>RRR # 2.1.8</b>
4		<b>Reporting period: Dec. 31, 2001</b>	
5			
6	1	<b>Does the company engage in non-regulated activities?</b>	
7		<b>Answer:</b>	
8		No	
9			
10		<b>If the answer to question 1 is "NO", please skip questions 2 to 6.</b>	
11			
12	2	<b>Please identify the types of non-wire operations carried on by the LDC.</b>	
13		<b>Answer:</b>	
14			
15			
16			
17	3	<b>Does the LDC intend to transfer the non-wire operations to a separate legal entity and the expected date?</b>	
18		<b>Answer:</b>	
19			
20			
21			
22	4	<b>Please identify the percentage and amount of gross revenues arising from non-wire operations.</b>	
23		<b>Answer:</b>	
24			
25			
26	5	<b>Please identify the percentage and amount of operating expense incurred pertaining to non-wire operations.</b>	
27		<b>Answer:</b>	
28			
29			
30	6	<b>Please identify the percentage and amount of depreciation and capital cost allowance expenses pertaining to non-wire operations.</b>	
31		<b>Answer:</b>	
32			
33			
34			
35	7	<b>Did the company incur any OPEBs (post employment benefits other than pensions) for accounting and tax purposes? (Please identify the amount.)</b>	
36		<b>Answer: Yes - a total recovery of \$72,739 was included</b>	
37			
38			
39	8	<b>Did the company have any reserves for accounting and tax purposes? (Please identify the amount.)</b>	
40		<b>Answer: Only for Allowance for doubtful accounts used in schedule 1 - tax and accounting adjustments were the same.</b>	
41			
42			
43			
44			



[illegible]