	A	В	С	D	Е
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"		Ŭ		Version 2004.2
	REGULATORY INFORMATION (REGINFO)				RRR # 2.1.8
3	Utility Name: Parry Sound Power Corporation				
4	Reporting period: Dec. 31, 2001				
5		00			
	Days in reporting period: Total days in the calendar year:	92 365	days days		
8	Total days in the calendar year:	303	uays		
	BACKGROUND				
	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	
14	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N	no	
17	In the utility a new profit comparation?		Y/N	20	
	Is the utility a non-profit corporation? (If it is a non-profit corporation, please contact the Rates Manager at the OEB)		Y/IN	no	
10	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	yes	
	shared among the corporate group?	LCT	Y/N	no	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT	1711	110	
	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT			
ZJ			D-1-	40.04.0004	
	Accounting Year End		Date	12-31-2004	
	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				
30	USE BOARD-APPROVED AMOUNTS				
	Rate Base (wires-only)			6,561,667	
<u> </u>					
7	Common Equity Ratio (CER)			50.00%	
35	1-CER			50.00%	
37	Target Return On Equity			9.88%	
39	Debt rate			7.25%	
70					
72	Market Adjusted Revenue Requirement			562,007	
43	1999 return from RUD Sheet #7			21,594	21,594
45	Total Incremental revenue			540,413	
	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			180,138	· ·
48	Amount allowed in 2002			180,138	180,138
49 50	Amount allowed in 2003 and 2004 (will be zero due to Bill 210 unless authorized by the Minister and the Board)				0
51	unless authorized by the Minister and the Board)				0
52					0
53	Total Regulatory Income				381,870
54					
	Equity			3,280,834	
56	Deturn at tornat DOF			004.440	
58	Return at target ROE			324,146	
	Debt			3,280,834	
60				0,200,004	
-	Deemed interest amount in 100% of MARR			237,860	
62					
	Phase-in of interest - Year 1 (2001)			85,380	
64	((D43+D47)/D41)*D61			404.000	
66	Phase-in of interest - Year 2 (2002) ((D43+D47+D48)/D41)*D61			161,620	
67	Phase-in of interest - Year 3 (2003) and forward			161,620	
68	((D43+D47+D48)/D41)*D61 (due to Bill 210)			101,020	
69					
70					
71					

Α	В	С	D	Е	F	н		J	к	L
PROPERTY AND	ITEM	Initial Estimate	П	7	Ŧ	E	M of F Filing	M of F Filing Variance	M of F Filing	Ħ
4 "Wites-only" business - see Tab TAXREC) 5 RRR #2.1.8				=	#	E	Variance K-C	Explanation	(June) Version 2004.2	Ħ
6 7. Utility Name: Parry Sound Power Corporation		S		_	#	÷	S		S Column	\pm
8 Reporting period: Dec. 31, 2001 2 Days in reporting period: 10 Total days in the calendar year:	92 365	days days		=	#	F			Brought From	Ħ
11 12 12 0 000000017 INCOME TAYED				=	Ŧ	F			TAXREC	\blacksquare
14 15. Regulatory Nat Income. REGINFO E53 (25% of 1999 return from RUD.)	1	5.399			#	E	-83.712		-78.31	3
16 17 BOOK TO TAX ADJUSTMENTS					#	F				\blacksquare
19. Additions: 20. Depreciation & Americation	2	102.003			ŧ	E	-23,485		78.51	8
21 Employee Benefit Plans - Accrued. Not Paid 22 Tax reserves - beginning of year	3						0			2
24. Regulatory Adjustments - increase in income 25. Other Additions (See Tab entitled "TAXREC")	5	0			#	E	0			i
26. "Material" Items from "TAXREC" worksheet 27. Other Additions (not "Material") "TAXREC"	6			=	#	F	0			2
29 Other Additions (not "Material") "TAXREC 2" 30	6				1	E	0			2
31 Deductions: Input positive numbers 32 Capital Cost Allowance and CEC	7 8	36.894		_	#	t	3.683		40.57	7
Section Code Informations and U.S. Section Code Information Code Information Section Code Information Sec	9	0			Ŧ	E	0			0
36 Interest Expense Deemed' Incurred (25% of 2001 phase-in of interest) 37 Tax reserves - and of year 38 Reserves from fine-point interests - beginning of year	11 4			=	+	F	0			2
20 Contributions to deferred income plans 40 Contributions to deferred income plans	3				#	E	0			0
41 Interest capitalized for accounting but deducted for tax 42 Other Deductions (See Tab entitled "TAXREC") 43 "Marketin literature from "TAXPEC" workshoot	11			=		F	0			0
44. Other Deductions (not "Material" "TAXREC" 45. Material Items from "TAXREC 2" worksheet	12						94,235		94,23	5
45. Other Deductions (not "Material") "TAXREC 2" 42. 43. TAXABLE INCOME/ (LOSS)	12	70.508		_		F	-9.279	Refore loss C/F	-134,60	7
49 SO BLENDED INCOME TAX RATE								Delore load Cit	*164.000	\equiv
51 Tab Tax Rates 52 52 52 DECLE ATORY INCOME TAY	13	34.12% 24.057		=	_	F	-34.1200% -24.057	Actual	0.009	
ISS		2400					2422	A		
SS Miscellaneous Tax Credits 57.	14	04.057		1	#	t	0 04.057	Actual		4
SO SOCIEDATE RECORDE LA PROPERTIE DE LA PROPER		24.05/		1	#	E	-24,05/	AUG		Ħ
Et II) CAPITAL TAXES E2 B3 Outario			Ħ	1	#	F				\sharp
BAB Rase 65 Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	15 16	6.561.667 5,000,000		=	#	E	-4.395.834 -5,000,000		2 165.83	3
titis Tavable Capital 177 187 188 Rate - Tax Rates - Regulatory, Tahle 1: Artisol Tahle 9	17	1.581.667 0.3000%	Ħ	4	Ŧ	F	-9.395.834 0.0000%		2.165.83	Ħ
10) 20 Ontario Capital Tax		1.171	Ħ	1	ŧ	E	0.0000% 466		1.63	a
72 Federal Large Corporations Tax 73 Base	19	g gp+ co*	Ħ	4	Ŧ	F	-6.561.667			+
74 Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 75 Taxable Capital	18 19	6.561.667 10,000,000 0		4	ŧ	E	-8.561.667 -10,000,000 -16.561.667			3
76. 77 Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 78.	20	0.2250%	Ħ	1	Ŧ	F	0.0000%		0.2250%	Ħ
79 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) 80 Less: Federal Surtax 1.12% x Taxable Income	21	0					0			3
81 82 Net LCT 83		0		_		F	0			2
84 III) INCLUSION IN RATES 85					Ŧ	E				\blacksquare
86. Income Tax Rate used for gross- up (exclude surtax) 87. 88. Income Tax (except tax is grossed and	22	34.12%		=	+	ŧ		Actual 2001		
20 LCT (proxy tax is grossed-up) 90 Ontario Capital Tax (no gross-up since it is deductible)	23 24	0 1,171				E		Actual 2001 Actual 2001	1,63	8
91 92 93 Total PILs for Rate Adjustment MUST AGREE WITH 2002	25	37 688		#	#	F		Actual 2001	163	
94 RAM DECISION 95	Ĭ	37.333			ŧ	E		ACCOUNT AUGUS	Loted	
96 97 IV) FUTURE TRUE-UPS				=	#	ŧ	DR/(CR)			\pm
20 In Additions: 100 Employee Benefit Plans - Accrued, Not Paid	3					E	0			
101 Tax reserves deducted in prior year 102 Reserves from financial statements-end of year 103 Reserves from financial statements-end of year	4 5			=	+	ŧ	0			\pm
109 Other additions "Material" Items TAXREC 105 Other additions "Material" Items TAXREC 2	6				1	E	0			\blacksquare
105 In Deductions - positive numbers 107 Employee Benefit Plans - Paid Amounts 108 Items Contributed for Requisitors 109 Items Contributed for Requisitors	8			=	+	F	0			\pm
109 Regulatory Adjustments 110 Interest Arisement for tay runness I See Relew - nell 1984)	10						0			\blacksquare
111 Tax reserves claimed in current year 112 Reserves from F/S beginning of year 113 Continuing to Address discount place	4			=	ŧ	ŧ	0			\pm
11.4 Contributions to parasion claims 11.5 Other deductions "Material" Items TAXREC	3				1	E	0			\blacksquare
118 Other deductions "Material" Item TAXREC 2 118 Total TRUE-JUPS heliore tay effect	12			=	+	-	0			Ħ
119 120 Income Tax Rate for True-up = legislated rate for the year	_					x	34.12%			
122 122 Income Tax Effect on True-up adjustments 123				=	+	-	0			\pm
124 Less: Miscellaneous Tax Credits 125	14					E	0			
128 Total Income Tax on True-ups 129 129 Income Tax Rate used for omessuin (eurlinfe surtay)				=	+	ŧ	0			\pm
123 132 TRUE-UP VARIANCE ADJUSTMENT					1	E	0			\blacksquare
131 IV b) Calculation of the Deferral Account Variance caused by changes in				\dashv	+	t				+
133 REGULATORY TAXABLE INCOME (LOSSES) (as reported in the initial estimate column)				7	Ŧ	F				Ħ
134 135 136 REVISED CORPORATE INCOME TAX RATE			Ħ	=	#	-	70.508 34.12%			Ħ
193 REVISED CORPORATE INCOME TAX RATE 197 ISS REVISED REGULATORY INCOME TAX				∃	7	Ê	24,057			Ħ
146 Less: Revised Miscellaneous Tax Credits 141			H	4	ŧ	F				Ħ
142 Total Revised Regulatory Income Tax 143				=	#	ŀ	24.057			Ħ
148 Regulatory Income Lax reported in the Initial Estimate Column (Cell C58) 148 Regulatory Income Tax Variance	E		Ħ	=	#		24,057			Ħ
142 145 Ontario Capital Tax				7	Ŧ	F			-	Ħ
150 Less: Exemption 151 Revised deemed taxable capital	Ŀ		Ħ	=	#		6.561.667 5.000.000 1.561.667			Ħ
152 152 Rate				7	Ŧ	×	0.3000%			Ħ
155 Revised Ontario Cacital Tax 156 Less: Ontario Cacital Tax recorted in the initial estimate column (Cell C70)	E		Ħ	#	#	-	1.171 1.171			Ħ
15. Renifatory Ontario Canital Tay Variance	E		Ħ	∃	Ŧ	-	0			Ħ
160 Base 161 Loss: Exemption from tab Tax Rates, Table 2, cell C40	E			J	#	Ė	6.561.667 10.000.000			Ħ
160 Revised Federal LCT 160	Ē		Ħ	3	Ŧ	-	-3.438.333 0.2250%			Ħ
Task a result or tensiative changes) tab 'Tax Rates' cell C51 166 Gross Amount	E		Ħ	#	#	Ė	0.2250%			Ħ
SERVICE CONTROL RECORD TO BEATE BETWEEN FROM A TOWN PROCESSES BETWEEN FROM A TOWN PROCESSES	E			7	Ŧ	Ė	-1.934			Ħ
172 Less: Federal LCT reported in the initial estimate column (Cell C82) 173 Regulatory Federal LCT Variance	E			3	ŧ	Ė	0			Ħ
172 173 Actual Income Tax Rate used for gross-up (exclude surfax)	Ξ		П	╕	Ŧ	E				Ħ
175 (noome Tax (grossed-up) 176 (CT (grossed-up)			Ħ	=	#	+	0			Ħ
172 Ontario Capital Tax 178				3	1	+	0	-		Ħ
180 TRUE-UP VARIANCE (from cell f130)	E			3	⇟	+	0			Ħ
183 Total Deferral Account Entry (Positive Entry - Dehit)	E			╡	Ŧ	i	0			Ħ
185 186				╛	⇟	E				Ħ
183 V) INTEREST PORTION OF TRUE-UP			П	∃	Ŧ	E				f
192 191 Total deemed interest (REGINFO)			Ħ	3	⇟	E	237,860			Ħ
192 Interest phased in (Cell C36) 193 193 Interest phased in to phase is of debt company - 14400	E		Ħ	1	Ŧ	F	237,860			f
195 according to the Board's decision	E			3	ŧ	E	237,860			Ħ
197 Other Interest Variances (i.e. Borrowing Levels 198 Above Deemed Debt ner Rate Handbook) 198 Honey Geldersten in McC Stee (CC) (198 MC)	Ξ		П	╕	Ŧ	E				f
200 Total deemed interest (REGINFO CELL D61) 201			Ħ	=	#	Ė	237,860			Ħ
202 Variance caused by excess debt 203				3	Ŧ	E	0	-		Ħ
Accommends Adjustment for Lax Purposes (carry forward to Cell I110) 200 200 200 200 200 200 200 200 200 2	E		Ħ	#	#	F	237.860			Ħ
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	A	В	С	D	E	F
1	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	L Wires-only	- 1
	Tax and Accounting Reserves	LIIVE	Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax	Liiiiiiiddioilo	Return	
	(for "wires-only" business - see s. 72 OEB Act)		Return			
	RRR # 2.1.8				Version 2004.2	
6						
7	Utility Name: Parry Sound Power Corporation					
	Reporting period: Dec. 31, 2001					
9						
10	TAX RESERVES					
11						
	Beginning of Year:					
13					0	
	Reserve for doubtful accounts ss. 20(1)(I)		0		0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other				0	
20	Other	+			0	
21		-			0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
23	I OLAT (CATTY TOTWARD TO THE TAXREC WORKSHEET)		U	U	U	
	End of Year:					
25	Life of Fear.				0	
	Reserve for doubtful accounts ss. 20(1)(I)		0		0	
	Reserve for goods & services ss.20(1)(m)		Ü		0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other				0	
31	Other				0	
32					0	
33					0	
	Insert line above this line					
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36						
37						
	FINANCIAL STATEMENT RESERVES					
39						
	Beginning of Year:				0	
41					0	
	Environmental	+			0	
	Allowance for doubtful accounts		0		0	
	Inventory obsolescence		U		0	
	Property taxes	+			0	
	Other	1			0	
	Other				0	
49					0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
51	(130)					
	End of Year:					
53					0	
54					0	
55	Environmental				0	
	Allowance for doubtful accounts		0		0	
	Inventory obsolescence				0	
	Property taxes				0	
	Other				0	
	Other				0	
61					0	
	Insert line above this line					
	Total (carry forward to the TAXREC worksheet)		0	0	0	
64						

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1	A CONTROL OF THE CONT	В	C	D	E	F
3	SECTION 93 PILs TAX GROSS-UP "SIMPIL" TAX RETURN RECONCILIATION (TAXREC 2)	LINE	M of F Corporate	Non-wires Eliminations	Wires-only Tax	
5	(for "wires-only" business - see s. 72 OEB Act) RRR # 2.1.8		Tax Return		Return	
7					Version 2004.2	
9	Utility Name: Parry Sound Power Corporation Reporting period: Dec. 31, 2001					
10 11	Number of davs in taxation vear: Materiality Level:		92 2.051			
12 13	Section C: Reconciliation of accounting income to taxable income					
14 15	Add: Recapture of capital cost allowance	+			0	
16 17	Gain on sale of elicible capital property Income or loss for tax purposes- joint ventures or partnerships	+	0		0	
18 19	Loss in equity of subsidiaries and affiliates Loss on disposal of assets	+			0	
20 21	Charitable donations Taxable capital gains	+			0	
22	Decreciation in inventory -end of year Scientific research expenditures deducted	+			0	
24 25	per financial statements Capitalized interest	+			0	
26 27	Non-deductible club dues and fees	+			0	
28	Non-deductible automobile expenses Non-deductible life insurance premiums Soft costs on construction and renovation of buildings	+			0	
30 31	Non-deductible meals and entertainment	+			0	
32	Book loss on joint ventures or partnerships Capital items expensed	+			0	
33 34	Debt issue expense Deemed dividend income	+			0	
35 36	Dividends credited to investment account Financing fees deducted in books	+			0	
37 38	Gain on settlement of debt Interest paid on income debentures	+			0	
39 40	Recapture of SR&ED expenditures Share issue expense	+			0	
41	Write down of capital property Amounts received in respect of qualifying environment trust	+			0	
43 44	Other Additions: (please explain in detail the nature of the item) Debt financing expenses	+			0	
45 46	Amortization of deferred financing costs	+	0		0	
46 47 48		+			0	
49		+			0	
50 51		+			0	
52 53		+			0	
54 55	Total Additions	=	0	0	0	
56 57	Recap of Material Additions:		0	0	0	
58 59			0	0	0	
60 61			0	0	0	
62 63			0	0	0	
64 65			0	0	0	
66			0	0	0	
67 68			0	0	0	
69 70			0	0	0	
71 72			0	0	0	
73 74			0	0	0	
75 76			0	0	0	
77 78			0	0	0	
79 80			0	0	0	
81 82			0	0	0	
83			0	0	0	
84 85			0	0	0	
86 87			0	0	0	
88 89			0	0	0	
90 91			0	0	0	
92 93			0	0	0	
94 95	Total Material additions		0	0	0	
96 97	Other additions less than materiality level Total Additions		0	0	0	_
98 99	Deduct:					Ħ
100	Gain on disposal of assets per f/s Dividends not taxable under section 83	-			0	
102	Terminal loss from Schedule 8 Depreciation in inventory, end of prior year	-			0	
103 105	Scientific research expenses claimed in year from Form T661 Bad debts	Ė			0	
106	Bad debts Book income of joint venture or partnership Equity in income from subsidiary or affiliates	Ė			0	
108	Contributions to a qualifying environment trust	Ė			0	
109 110	Other income from financial statements Other deductions: (Please explain in detail the nature of the item)	Ė			0	
111 112	Imputed interest on Rea Assets Ont Cap Tax	Ė	0	0	0	
113 114	employee future benefit expense	-			0	
115 116	Transition costs capitalized for accounting purposes	-	94,235		94,235 0	
117 118		÷			0	
119 120		Ė			0	
121 122	Total Deductions	Ë	94,235	0	94,235	J
123 124	Recap of Material Deductions:					
125 126			0	0	0	
127 128			0	0	0	
128 129 130			0	0	0	
131			0	0	0	
132 133			0	0	0	
134 135			0	0	0	
136 137			0	0	0	
138		E	0	0	0	∃
140 141	Transition costs capitalized for accounting purposes		94,235 0	0	94,235	Π
142 143			0	0	0	
144 145			0	0	0	
146	Total Deductions exceed materiality level		94,235	0	94,235	
147 148	Other deductions less than materiality level Total Deductions		94,235	0	94,235	
149			l .			

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\Box	A SECTION 02 DIL 2 TAY CDO	B SS UD "SI	C MDII "	D	Е	F	G		_		ı	J
	SECTION 93 PILs TAX GRO Corporate Tax Rates	33-UP "SI	WIPIL"		V	ersion 2004.2						
		. Thuadhala	I.		v	RRR # 2.1.8						
	Exemptions, Deductions, or					KKK # 2.1.6						
	Utility Name: Parry Sound Reporting period: Dec. 31,		Joration									
6	Reporting period: Dec. 31,	2001										
7						Table 1						
	Rates Used in Q4 2001 RAM	I DII e Anni	ications			Table I						
9	Income Range	тть Аррі	0		200,001							
	RAM 2002		to		to	>700,000						
11	10 111 2002	Year	200,000		700,000	7100,000						
	Income Tax Rate											
13	Proxy Tax Year	2002										
	Federal (Includes surtax)											
	and Ontario blended				34.12%							
16	Blended rate		0.00%	0.00%	34.12%	0.00%						
17												
18	Capital Tax Rate		0.300%									
	LCT rate		0.225%									ļ
	Surtax		1.12%									ļ
	Ontario Capital Tax	MAX										ļ
21	Exemption **	\$5MM	5,000,000									J
	Federal Large											ļ
	Corporations Tax	MAX	10,000,000									J
22	Exemption **	\$10MM										ļ
23	**Exemption amounts must	agree with	the Board-a	pproved 2002	2 RAM PILs	filing						
24												
25												
	Expected Rates and Exemp	tions for Q	4 2001	1	1							
27												
28												
	Same as rates above used t	to determin	e Q4 2001 PI	LS included	in rates							ļ
30	No. 1. de la contraction de la											J
	No legislated tax changes											ļ
32												J
33												J
35												ļ
36						<u> </u>						ļ
37												ļ
38												J
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	Α	В	С	D
1		SECTION 93 PILs TAX GROSS-UP "SIMPIL"		
2		Filing Requirements related to the "SIMPIL" model		Version 2004.2
3		Utility Name: Parry Sound Power Corporation		RRR # 2.1.8
4		Reporting period: Dec. 31, 2001		
5				
6				
7				
8				
9		Documents to be submitted to the Board when filing the Ministry of Finance Colum	ın ini	formation:
10		(Stage 3 filing: normally in July of the year following the reporting period)		
11				
12		Please file 3 copies of each paper document and 1 CD or disk		
13	4.	D-01/1-0	\ /	
14	1)	REGINFO	Yes	
15	- >			
	2)	TAXCALC	Yes	
17	٥)	TAMPEO	V	
	3)	TAXREC	Yes	
19	43		\ /	
	4)	Tax Reserves	Yes	
21				
	5)	TAXREC 2	Yes	
23			\ /	
24	6)	Tax Rates	Yes	
25		A) 111 d		
	7)	Checklist	Yes	
27				
28	8)	Background Questionnaire	Yes	
29	- >	Bu v i a i i		
30	9)	PILs Variance Analysis	Yes	
31	40\		N I / A	
32	10)	Financial statements used to prepare tax returns if different from the audited	N/A	
33		financial statements submitted to the Board in April 2005		
	44\	Floring's Free Lifernist of the OMBIL models arts	V	
34 35	11)	Electronic Excel format of the SIMPIL worksheets	Yes	
	12)	Notices of accomments, and any re-accomments for		
37	14)	Notices of assessments, and any re-assessments, for:	Voc	
38		2001		
39		2002 2003		
40		2003		
41		2004	168	
42	13)	Schedules or pages from CT23 and T2 tax returns	Yes	
43	13)	ochedules of pages from C123 and 12 tax returns	168	
44				
45				
46				
47				
48				
49				
50				
UU				

	Α	В	С
1		SECTION 93 PILs TAX GROSS-UP "SIMPIL"	
2		Background Questionnaire	Version 2004.2
3		Utility Name: Parry Sound Power Corporation	RRR # 2.1.8
4		Reporting period: Dec. 31, 2001	
5			
6	1	Does the company engage in non-regulated activities?	
7		Answer:	
8		No	
9			
10		If the answer to question 1 is "NO", please skip questions 2 to 6.	
11			
12	2	Please identify the types of non-wire operations carried on by the LDC.	
13		Answer:	
14			
15			
16			
l l	3	Does the LDC intend to transfer the non-wire operations to a separate legal entity and the	
17		expected date?	
18		Answer:	
19			
20			
21			
_	4	Please identify the percentage and amount of gross revenues arising from non-wire	
22		operations.	
23		Answer:	
24 25			
25		Disease identify the presentant and amount of appreting assessed incomed participants	
26	Э	Please identify the percentage and amount of operating expense incurred pertaining to	
26 27		non-wire operations.	
28		Answer:	
29			
29	-	Please identify the percentage and amount of depreciation and capital cost allowance	
30	0	expenses pertaining to non-wire operations.	
31		Answer:	
32		Allower.	
33			
34			
-	7	Did the company incur any OPEBs (post employment benefits other than pensions) for	
35	•	accounting and tax purposes? (Please identify the amount.)	
36		Answer: Yes - a total recovery of \$72,739 was included	
37			
38			
	8	Did the company have any reserves for accounting and tax purposes? (Please identify the	
39	•	amount.)	
40		Answer: Only for Allowance for doubtful accounts used in schedule 1 - tax and	
41		accounting adjustments were the same.	
42		and a second sec	
43			
44			

	Α	В	С	D	E	F	G	Н	I	J	K	Ν	0
5	SECTION 93 PILs TAX GROS	S-UP	"SIMPIL"										
6	Analysis of Account 1562:	Defer	red Payments in	n lie	u of Taxes								
7	Utility Name: Parry Sound Po	wer C	orporation										Version 2004.2
8	Reporting period: Dec. 31, 20	001											RRR # 2.1.8
9			Sign Convention	on:	+ for increase;	- fo	decrease						
10													
11													
12													
13	Year start:		01/10/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005		
			31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005		Total
15													
16	Opening balance:	=											0
	Initial Estimate PILs Rate	+/-											
17	Adjustment (1)												. 0
	True-up Variance	+/-											
18	Adjustment (2)												. 0
	Deferral Account Variance	+/-											
19	Adjustment (3)												. 0
	Adjustments to reported												
	prior years' variances (4)												. 0
21	Carrying charges	+/-											0
	PILs collected from	-											
22	customers - Proxv (5)												0
23													
24	Ending balance: # 1562		0		0		0		0		0		0
25													
	PILs collected from	-											
	customers - Reg Assets (6)												
26			0		0		0		0		0		0
27													
28	Note:												