Undertaking No. JT2.1

To reconcile OM&A numbers in Exhibit 2-e, and if there are any actual differences that can't be reconciled easily, to explain what the differences are. P. 7

Response

Reconciliation of 2013 OM&A Expenses – Cost of Service versus Enersource Board of Directors Approved.

Summary of OM&A Expenses	**2013 Cost of Service Test Year**	**2013 Budget Enersource Board of Directors Approved**	**Variance**	**Explanation**
Operations	17,431	17,431	-	
Maintenance	5,447	5,447	-	
Billing and Collecting	11,990	11,540	450	Income tax credits are included as part of income tax expense in the COS application
Community Relations	-	-	-	
Administrative & General	25,031	24,752	279	Additional maintenance costs for the new building, offset by the removal of one time costs
Taxes other than Income Taxes	1,200	1,000	200	Increased property taxes for the new building
OM&A Expenses before CDM	**61,099**	**60,170**	**929**	
CDM Expenses	-	22,655	(22,655)	CDM expenses excluded from COS OM&A
One time costs	(88)	-	(88)	Deferral account requested for IMS costs
Total OM&A	**61,011**	**82,825**	**(21,814)**	

Undertaking No. JT2.2

To expand on the information requested previously in JT1.12, to see the full set of assumptions and calculations, and to show where in the application one can find the end result. P. 23

Response

	2008 Rates	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Bridge	2013 Test
Average salary charged to OM&A	$65	$68	$71	$70	$82	$82	$86
Vacancy period (weeks)	20	18	16	13	16	17	17
Vacancy rate per 52 weeks	0.385	0.354	0.308	0.243	0.301	0.327	0.327
Average # of positions vacant	20	29	21	18	32	18	16
Total OM&A cost vacancy rate adjustment	**$502**	**$693**	**$459**	**$308**	**$789**	**$483**	**$448**

The vacancy rate adjustment was included in the Engineering and Operations Operating Costs for the 2012 Bridge and 2013 Test Year at Exhibit 4 Tab 1 Schedule 4, in Table 2, in the row “Salaries”.

Undertaking No. JT2.3

To provide amount of the $3 million in OM&A still being requested in this application. P. 28

Response:

Enersource advises that the net book values related to higher labour capitalization in 2008 included in the rate base are $661 for 2013 and $535 for 2014.

The majority of these costs were related to the CIS project. The cost of the new CIS system included in the 2008 Rate Base was $7,900, whereas the actual amount spent was $12,200.

Between 2009 to 2012, the difference between the actual amount of depreciation and the depreciation included in rates is $2,300 and the return forfeited for this same period is $1,600.

Undertaking No. JT2.4

For the 18 employees, to provide year in which each became eligible to retire. P. 40

First year eligible to retire on an unreduced pension

Year	Number of Eligible Retirees at UR Pension
2012	11
2011	2
2010	1
2008	4
Total	**18**

Undertaking No. JT2.5

To provide an analysis/ information with respect to how the number of calls for 2012 (182,755) was arrived at. P. 44

Response:

The 2011 actual call volumes answered were used as the base for the 2012 forecast.

The 2011 actuals were increased by 18% for the months of January through July. The increase was based on the experience and feedback of customer care personnel at other utilities, who saw their call volumes increase in the range of 10-25% following transitioning to TOU.

The increases for August and September were lowered to a 10% increase over 2011 to reflect the TOU transition nearing completion.

Very minor adjustments were also made from March through July based on input from the Collections department that was forecasting increased activity for the spring period. These adjustments had minimal impact on the annual total.

A detailed breakdown is provided in the table below.

Month	2011 Calls Answered (1)	Increase 18% Due to TOU Implementation	2012 sub-total	Reduce Outer Months Increase to 10% as TOU Implementation Slows	Adjust For Increased Collections Activity (2)	2012 Forecast
Jan	11,068	1,992	13,060			13,060
Feb	11,185	2,013	13,198			13,198
Mar	14,632	2,634	17,266		64	17,330
Apr	12,115	2,181	14,296		64	14,360
May	13,687	2,464	16,151		64	16,215
Jun	15,780	2,840	18,620		64	18,684
Jul	14,920	2,686	17,606			17,606
Aug	15,571	2,803	18,374	(1,246)		17,128
Sep	14,977	2,696	17,673	(1,198)		16,475
Oct	12,890	2,320	15,210	(1,031)		14,179
Nov	12,985	2,337	15,322	(1,039)		14,284
Dec	9,306	1,675	10,981	(744)		10,237
	159,116	28,641	187,757	(5,258)	256	182,755

(1) Note: These represent the number of calls ANSWERED in 2011. They are not the numbers reported to the OEB (which are the NUMBER OF QUALIFIED CALLS).

(2) Adjustments due to Collections department forecasting increased activity for the spring period.

Undertaking No. JT2.6

To provide tree-trimming contractor's hourly and equipment rates for 2012 and 2013. P. 47

Response:

The requested information is provided in the table below.

Description	2012 Rate	2013 Rate
2 Person Trimming Crew with a minimum 50' bucket truck and chipper – Normal Service Hours	$85/hr	$90/hr
ISA Certified Arborist or Equivalent – Normal Service Hours	$50/hr	$50/hr
Ground Person (2nd Yr Apprentice) – Normal Service Hours	$30/hr	$30/hr
2 Person Trimming Crew with a minimum 50' bucket truck and chipper – Outside Normal Service Hours	$110/hr	$115/hr
ISA Certified Arborist or Equivalent – Outside Normal Service Hours	$60/hr	$60/hr
Ground Person (2nd Yr Apprentice) – Outside Normal Service Hours	$40/hr	$40/hr
All surface loader with grapple – Normal Service Hours	$100/hr	$100/hr
All surface loader with grapple – Outside Normal Service Hours	$130/hr	$130/hr
All surface loader with brush and mower attachment – Normal Service Hours	$75/hr	$75/hr
All surface loader with brush and mower attachment – Outside Normal Service Hours	$75/hr	$75/hr

Undertaking No. JT2.7

To provide the number of internet payments, telephone payments, payments at banks, and lock-box payments per year. P. 54

Response:

The number of internet payments, telephone payments, payments at banks, and lockbox payments is an average of 832,689 per year.

Undertaking No. JT2.8

To provide breakdown of methodology for allocation to affiliates for it services. P. 69

Response

The ISTS division is comprised of four business units. The Information Technology business unit is responsible for supporting Enersource's entire computer infrastructure, including networks, all non E&O personal computers and servers, and telephone technology. This business unit provides computer operations, data storage, security, application support, application development, and business continuity services. As this ISTS business unit is responsible for general operation of the system, the costs are allocated to the affiliate companies based on headcount. The following chart provides the costs in this business unit from 2008 through 2013, including the amount of costs that were allocated to affiliates during the same time period.

ISTS Information Technology Business Unit Costs	2008 Rates	2008 Actual	2009 Actual	2010 Actual	2011 Actual IFRS	2012 Bridge IFRS	2013 Test IFRS
Total Business Unit Costs	2,856	2,484	2,886	3,044	2,518	3,016	3,179
ISTS services provided to affiliates	(527)	(423)	(534)	(578)	(468)	(557)	(580)

Undertaking No. JT2.9

To provide evidence that the majority of employees historically retire in the first year that they are eligible to retire on an unreduced pension. P. 78

Number of Employees Who Retired with an Unreduced Pension in their First Year of Eligibility

Year	Total Retirees at Unreduced Pension	Retirees in First Year of Eligibility	%
2011	12	8	67%
2010	7	4	57%
2009	15	12	80%
2008	5	4	80%
Total	39	28	72%

Undertaking No. JT2.10

To provide the number of employees in affiliates, as requested in part (e) of SEC Interrogatory No. 46 in issue 4.1. P. 79

Response

Please see response to the interrogatory from Issue: General SEC IR #3 entitled "Investor Presentation", at page 11.

Undertaking No. JT2.12

To provide the 2011 income-tax return including schedules. P. 88

Response:

Please see Attachment 1 2011 Tax Return Package Part I, and Attachment 2 2011 Tax Return Package Part II, which have been redacted in parts for protection of personal privacy reasons.

Canada Revenue Agency / Agence du revenu du Canada

Code 1101

SCIENTIFIC RESEARCH AND EXPERIMENTAL DEVELOPMENT (SR&ED) EXPENDITURES CLAIM

HYDRO PILS
88267 0920 TW0001

Use this form:
- to provide technical information on your SR&ED projects;
- to calculate your SR&ED expenditures; and
- to calculate your qualified SR&ED expenditures for investment tax credits (ITC).

To claim an ITC, use either:
- Schedule T2SCH31, *Investment Tax Credit – Corporations*, or
- Form T2038(IND), *Investment Tax Credit (Individuals)*.

The information requested in this form and documents supporting your expenditures are prescribed information.

Your SR&ED claim must be filed within 12 months of the filing due date of your income tax return.

To help you fill out this form, use the T4088, *Guide to Form T661*, which is available on our Web site: **www.cra.gc.ca/sred**.

Part 1 – General information

010 Name of claimant: Enersource Hydro Mississauga Inc.	Enter one of the following: Business Number (BN): 88267 0920 RC0001
Tax year From: 2011-01-01 (Year Month Day) To: 2011-12-31 (Year Month Day)	Social Insurance Number (SIN):
050 Total number of projects you are claiming this tax year: 4	

100 Contact person for the financial information	105 Telephone number/extension	110 Fax number
Martin Sultana	(905) 283-4255	(905) 566-2737
115 Contact person for the technical information	**120 Telephone number/extension**	**125 Fax number**
Martin Sultana	(905) 283-4255	(905) 566-2737

151 If this claim is filed for a partnership, was Form T5013 filed? . . . . . 1 ☐ Yes 2 ☐ No

If you answered **no** to line 151, complete lines 153, 156 and 157.

153 Name of the partners	156 %	157 BN or SIN
1		
2		
3		
4		
5		

Part 2 - Project information

CRA internal form identifier 060
Code 1101

Complete a separate Part 2 for each project claimed this year.

Section A - Project identification

200 Project title (and identification code if applicable)

See schedule

Part 3 – Calculation of SR&ED expenditures

What did you spend on your SR&ED projects?

Section A – Select the method to calculate the SR&ED expenditures

I elect (choose) to use the following method to calculate my SR&ED expenditures and related investment tax credits (ITC) for this tax year.
I understand that my election is irrevocable (cannot be changed) for this tax year.

160 [X] I elect to use the proxy method
(Enter "0" on line 360. Complete Part 5 and you do not need to track any expenditure incurred for overhead)

162 [ ] I choose to use the traditional method
(Enter "0" on line 355. Complete line 360, and track any expenditure incurred for overhead)

Section B – Calculation of allowable SR&ED expenditures (to the nearest dollar)

• SR&ED portion of salary or wages of employees directly engaged in the SR&ED:			
a) Employees other than specified employees for work performed in Canada	300	+	403,310
b) Specified employees for work performed in Canada	305	+	
Subtotal (add lines 300 and 305)	306	=	403,310
c) Employees other than specified employees for work performed outside Canada (subject to limitations – see guide)	307	+	
d) Specified employees for work performed outside Canada (subject to limitations – see guide)	309	+	
• Salary or wages identified on line 315 in prior years that were paid in this tax year	310	+	
• Salary or wages incurred in the year but not paid within 180 days of the tax year end	315		
• Cost of materials consumed in performing SR&ED	320	+	
• Cost of materials transformed in performing SR&ED	325	+	
• Contract expenditures for SR&ED performed on your behalf:			
a) Arm's length contracts	340	+	527,943
b) Non-arm's length contracts	345	+	
• Lease costs of equipment used:			
a) All or substantially all (90% of the time or more) for SR&ED	350	+	
b) Primarily (more than 50% of the time but less than 90%) for SR&ED. (Enter 50% of lease costs if you use the proxy method or enter "0" if you use the traditional method)	355	+	
• Overhead and other expenditures (enter "0" if you use the proxy method)	360	+	
• Third-party payments (complete Form T1263*)	370	+	
Total current SR&ED expenditures (add lines 306 to 370; do not add line 315) (Corporations need to adjust line 118 of schedule T2SCH1)	380	=	931,253
• **Capital Expenditures** (see guide for what qualifies for SR&ED) (Do not include these capital expenditures on schedule T2SCH8)	390	+	
Total allowable SR&ED expenditures (add lines 380 and 390)	400	=	931,253

Section C – Calculation of pool of deductible SR&ED expenditures (to the nearest dollar)

Amount from line 400	420		931,253
Deduct			
• provincial government assistance for expenditures included on line 400	429	–	36,236
• other government assistance for expenditures included on line 400	431	–	
• non-government assistance for expenditures included on line 400	432	–	
• SR&ED ITCs applied and/or refunded in the prior year (see guide)	435	–	744,518
• sale of SR&ED capital assets and other deductions	440	–	
Subtotal (line 420 minus lines 429 to 440)	442	=	150,499
Add			
• repayments of government and non-government assistance that previously reduced the SR&ED expenditure pool	445	+	
• prior year's pool balance of deductible SR&ED expenditures (from line 470 of prior year T661)	450	+	
• SR&ED expenditure pool transfer from amalgamation or wind-up	452	+	
• amount of SR&ED ITC recaptured in the prior year	453	+	
Amount available for deduction (add lines 442 to 453) (enter positive amount only, include negative amount in income)	455	=	150,499
• Deduction claimed in the year (Corporations should enter this amount on line 411 of schedule T2SCH1)	460	–	150,499
Pool balance of deductible SR&ED expenditures to be carried forward to future years (line 455 minus 460)	470	=	

* Form T1263, *Third-Party Payments for Scientific Research and Experimental Development (SR&ED)*

Part 4 – Calculation of qualified SR&ED expenditures for investment tax credit (ITC) purposes

The resulting amount is used to calculate your refundable and/or non refundable ITC.

Enter the breakdown between current and capital expenditures (to the nearest dollar)

	Line	Current Expenditures	Line	Capital Expenditures
Total expenditures for SR&ED (from line 380 and 390)	492	931,253	496	
Add				
• payment of prior years' unpaid amounts (other than salary or wages)	500 +			
• prescribed proxy amount (complete Part 5) (Enter "0" if you use the traditional method)	502 +	246,587		
• expenditures on shared-use equipment (see guide)			504 +	
• qualified expenditures transferred to you (complete Form T1146**)	508 +		510 +	
Subtotal (add lines 492 to 508, and add lines 496 to 510)	511 =	1,177,840	512 =	
Deduct				
• provincial government assistance	513 –	47,333	514 –	
• other government assistance	515 –		516 –	
• non-government assistance and contract payments	517 –		518 –	
• current expenditures (other than salary or wages) not paid within 180 days of the tax year end	520 –			
• amounts paid in respect of an SR&ED contract to a person or partnership that is not taxable supplier	528 –			
• prescribed expenditures not allowed by regulations (see guide)	530 –		532 –	
• other deductions (see guide)	533 –		535 –	
• non-arm's length transactions				
– assistance allocated to you (complete Form T1145*)	538 –		540 –	
– expenditures for non-arm's length SR&ED contracts (from line 345)	541 –			
– adjustments to purchases (limited to costs) of goods and services from non-arm's length suppliers (see guide)	542 –		543 –	
– qualified expenditures you transferred (complete Form T1146**)	544 –		546 –	
Subtotal (line 511 minus lines 513 to 544 and line 512 minus lines 514 to 546)	557 =	1,130,507	558 =	
Qualified SR&ED expenditures (add lines 557 and 558)			559 =	1,130,507
Add				
• repayments of assistance and contract payments made in the year			560 +	
Total qualified SR&ED expenditures for ITC purposes (add lines 559 and 560)			570 =	1,130,507

* Form T1145, *Agreement to Allocate Assistance for SR&ED Between Persons Not Dealing at Arm's Length*

** Form T1146, *Agreement to Transfer Qualified Expenditures Incurred in Respect of SR&ED Contracts Between Persons Not Dealing at Arm's Length*

Part 5 – Calculation of prescribed proxy amount (PPA)

A notional amount representing your overhead and other expenditures.

This part calculates the PPA to enter on line 502 in Part 4. Do not complete this part if you have chosen to use the traditional method in Part 3 (line 162). You can only claim a PPA if you elected to use the proxy method for the year in Part 3 (line 160).

Special rules apply for specified employees. Calculate your salary base in Section A and the PPA in section B.

Section A – Salary base

Salary or wages of employees other than specified employees (from line 300 and 307)	810	+	403,310
Deduct			
Bonuses, remuneration based on profits, and taxable benefits that were included on line 810	812	–	23,945
Subtotal (line 810 minus 812)	814	=	379,365

Salary or wages of specified employees

850	852	854	856	858	860
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Name of Specified Employee	Total salary or wages for the year (SR&ED and non-SR&ED) excluding bonuses, remuneration based on profits, and taxable benefits (to the nearest dollar)	% of time spent on SR&ED (maximum 75%)	Amount in column 2 multiplied by percentage in column 3	2,5 x A x B/365 A = Year's maximum pensionable earnings B = Number of days employed in tax year	Amount in column 4 or 5, whichever amount is less

(Enter total of column 6 on line 816)	816	+	
Salary base (total of lines 814 and 816)	818	=	379,365

Section B – Prescribed proxy amount (PPA)

Enter 65% of the salary base (line 818 x 65%)	820	=	246,587

Enter the amount from line 820 on line 502 in Part 4 unless the overall cap on PPA applies to you.

(See the guide for explanation and example of the overall cap on PPA)

Part 6 – Project costs

Information requested in this part must be provided for **all** SR&ED projects claimed in the year.
Expenditures should be recorded and allocated on a project basis.

750	752	754	756
Project title or identification code	Salary or wages in the tax year (Total of lines 306 to 309)	Cost of materials in the tax year (Total of lines 320 and 325)	Contract expenditures for SR&ED performed on your behalf in the tax year (Total of lines 340 and 345)
1. 11-01 GIS Integration to Engineering Analysis Applications	30,216		148,373
2. 08-01 Integrated Power Distribution and Monitoring System	53,426		198,767
3. 08-02 High Capacity Architecture for Time-of-Use Processinc	167,014		93,133
4. 10-04 Migration Techniques on ERP System	152,654		87,670
Total	403,310		527,943

Part 7 – Additional information

Expenditures for SR&ED performed by you in Canada (line 400 minus lines 307, 309, 340, 345, and 370) . . . 605 403,310

From the total you entered on line 605, estimate the percentage of distribution of the sources of funds for SR&ED performed within your organization.

	Line	Canadian (%)	Line	Foreign (%)
Internal	600	100.000		
Parent companies, subsidiaries, and affiliated companies	602		604	
Federal grants (do not include funds or tax credits from SR&ED tax incentives)	606			
Federal contracts	608			
Provincial funding	610			
SR&ED contract work performed for other companies on their behalf	612		614	
Other funding (e.g., universities, foreign governments)	616		618	

Enter the number of SR&ED personnel in full-time equivalents (FTE):

	Line	FTE
Scientists and engineers	632	3
Technologists and technicians	634	2
Managers and administrators	636	
Other technical supporting staff	638	

Part 8 – Claim checklist

To ensure your claim is complete, make sure you have:

1. used the current version of this form . . . [X]
2. entered the method you have chosen for reporting your SR&ED expenditures in Section A of Part 3 . . . [X]
3. completed Part 2 for each project . . . [X]
4. filed a completed Schedule T2SCH31 or Form T2038(IND) to claim ITCs on your qualified SR&ED expenditures . . . [X]
5. filed a completed Form T1145*, T1146**, T1174*** and/or T1263**** including any required attachments, if applicable . . . [X]

To expedite the processing of your claim, make sure you have:

1. completed Form T2, *Corporation Income Tax Return* or Form T1, *Income Tax and Benefit Return* . . . [X]
2. filed the appropriate provincial and/or territorial tax credit forms, if applicable . . . [X]
3. retained documents to support the SR&ED expenditures you claimed . . . [X]
4. checked boxes 231 and 232 on page 2 of your T2 return to indicate attachment of Form T661 and Schedule T2SCH31 . . . [X]

* Form T1145, *Agreement ta Allocate Assistance for SR&ED Between Persons Not Dealing at Arm's Length*

** Form T1146, *Agreement ta Transfer Qualified Expenditures Incurred in Respect of SR&ED Contracts Between Persons Not Dealing at Arm's Length*

*** Form T1174, *Agreement Between Associated Corporations to Allocate Salary or Wages of Specified Employees for Scientific Research and Experimental Development (SR&ED)*

**** Form T1263, *Third-Party Payments for Scientific Research and Experimental Development (SR&ED)*

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Part 9 – Certification

I certify that I have examined the information provided on this form and on the attachments and it is true, correct, and complete.

165 Dan Pastoric — Name of authorized signing officer of the corporation, or individual | Signature | 170 27 June '12 — Date

175 KPMG LLP — Name of person/firm who completed this form

2012 JUN 27 P 3:33

Part 2 - Project information (continued)

Project number **1**

CRA internal form identifier 060
Code 1101

Complete a separate Part 2 for each project claimed this year.

Section A – Project identification

200 Project title (and identification code if applicable)

11-01 GIS Integration to Engineering Analysis Applications

202 Project start date: 2011-01 (Year Month)

204 Completion or expected completion date: 2011-12 (Year Month)

206 Field of science or technology code (See guide for list of codes): 2.02.01 Electrical and electronic engineering

Project claim history

208 1 ☐ Continuation of a previously claimed project **210** 1 ☒ First claim for the project

218 Was any of the work done jointly or in collaboration with other businesses? . . . . 1 ☐ Yes 2 ☒ No

If you answered **yes** to line 218, complete lines 220 and 221.

	220 Names of the businesses	**221** BN
1		
2		
3		

The work was carried out (check any that apply)

223 1 ☐ In a laboratory **226** 1 ☐ In a commercial plant or facility

224 1 ☐ In a dedicated research facility **228** 1 ☒ Others, specify **229** Software Development Environment

Purpose of the work

230 1 ☒ To achieve technological advancement for the purpose of creating new or improving existing materials, devices, products or processes. (**Go to Section B** – Experimental development)

232 1 ☐ For the advancement of scientific knowledge (**Go to Section C** – Basic or applied research)

Section B – Experimental development

The technological advancements you were trying to achieve with this work were required for:

	Materials, devices, or products	Processes
The creation of new	**235** 1 ☐	**236** 1 ☐
The improvement of existing	**237** 1 ☐	**238** 1 ☒

240 What **technological** advancements were you trying to achieve? (*Maximum 50 lines*)

1. In 2008, Enersource began work on developing a Service Oriented Architecture
2. where a number of systems that are necessary for Operations, Administration
3. and Maintenance would integrate into core subsystems of Geospatial Information
4. System (GIS) for Automated Mapping & Facilities Management and Outage
5. Management System for identifying and managing field components such as
6. substations, pole-mounted transformers, medium-voltage of its Electrical
7. Distribution Networks (EDN). In 2011, Enersource began to work on integrating
8. Engineering Analysis systems (CYMDIST & Transformer Load Reporting) into
9. Service Oriented Architecture core subsystem to fill the gap between (EDN)
10. design and actual power consumption capacity. This integration is unique in
11. the Power Utility industry and resulted in new capabilities to provide real-
12. time feedback for electricity demand forecasting and analysis for engineering
13. the electrical distribution networks. The below listed advancements are sought
14. in this endeavor
15.
16. Development of new interfaces and software mechanisms for the integration
17. of an off-the-shelf software(CYMDIST) which performs several types of
18. engineering analysis on balanced or unbalanced three-phase, two-phase and

240 What **technological** advancements were you trying to achieve? (*Maximum 50 lines*)

single-phase systems that are operated in radial, looped or meshed configurations. The advancement sought here is the development of an application plug-in for GIS

Development of new data stripping and manipulation methods on a number of disparate databases (e.g. Smart Meter Database, G/Technology Transformer database & GIS Database) to produce metadata in G/Technology system for Transformer Load Report (TLR). The advancement sought here is the development of new capability to accurately aggregate and categorize power demand values (kW) by Transformer Locations for forecasting demand in real-time.

Additionally, Enersource will develop new capabilities to identify and quantify load, time and location of transformers with enhanced user defined functionality. This capability is unique to Enersource.

242 What **technological** obstacles/uncertainties did you have to overcome to achieve the technological advancements described in Line 240? (*Maximum 50 lines*)

In order to achieve the goals of the project, Enersource faced several challenges that are due to the large number of customization already present in the core subsystem of GIS system in the Service Oriented Architecture (SOA). From prior work, the SOA comprised of several subsystems such as Smart Meter Databases, SCADA and Operations Management System.

The integration of the GIS into the CYMDIST requires the input data from the GIS to be put through an Extract Transform and Load (ETL) process. This process requires access to the daily representation of transformer to customer relationship data from the GIS Databases, which will then be joined with the matching collected demand customer data to represent Transformer Load Reporting. This procedure requires access to multiple databases which reside across multiple systems and it is challenging to extract relevant data. The additional compounding challenge is the creation of metadata for G/Technology Interface is that it has to be real-time representations of changes happening to the data along the Extract Transform and Load (ETL) process.

The addition of GIS information to network mappings with power characteristics such phase and load expresses enhanced information to the network maps. However, the challenge is that CYMDIST Gateway is only one component of complex Engineering Analysis Tool (CYMDIST) that allows customizations to be done only through a specific application programming interfaces in a unidirectional fashion from GIS to CYMDIST and there were no known methods for feedback synchronization of GIS maps.

244 What work did you perform **in the tax year** to overcome the technological obstacles/uncertainties described in Line 242? (Summarize the systematic investigation) (*Maximum 100 lines*)

In 2011, Ensource began work on this transformational project where field conditions representing electrical characteristics (such as power, phase etc) of the field devices such as substations, pole-mounted transformers, medium-voltage (less than 50 kV) power lines, low-voltage (less than 1 kV) distribution power lines, switchgear etc will provide real-time statistics to be used as design parameters for the design and analysis of Electrical Distribution Networks. Enersouce being one of the first utility companies in attempting this endeavor, experimental development started at the design phase and followed through to prototyping a proof of concept and then field testing for performance. As such the project in 2011 is comprised of

244 What work did you perform **in the tax year** to overcome the technological obstacles/uncertainties described in Line 242? (Summarize the systematic investigation) (*Maximum 100 lines*)

1. Integration of GIS to CYMDIST by developing a unique Gateway

From the onset of the project, Enersource leveraged on the supplementary expertise of vendor-contractor Intergraph for GIS subject matter and on CYME for the subject matter expertise on CYMDIST. CYME developed the overall solution architecture to integrate these disparate systems into their Service Oriented Architecture for OAM of EDN. The expertise of the vendor-contractor was very specific and task oriented.

During the design phase several attempts were made to draw a co-relation between the technical specifications and extracting the necessary information for system integrations which was followed by building secondary generator feature in GIS, primary generator feature in GIS, IOM, GIS data point Extracts, field testing and building reports. Through iterative development Enersource was able to make significant changes to the off-the-shelf CYMDIST gateway application programming interface that resulted in a synchronized visual map (CYMDIST) conveying Network Mapping.

2. Integration of GIS to Smart Meter Database, G/Technology Transformer database and creation of metadata structures for TLR reporting on the G/Technology User Interface.
Transformer Load Reporting for demand forecasting and power engineering design & analysis is revolutionary because it provides actual real time power demands and strains on the field devices and, Enersource leveraged on the supplementary expertise of vendor-contractor Intergraph for subject matter knowledge in the respective subsystems. In order to achieve the objectives of this goal, the detailing application architecture that consisted of the three main data sources, MV90 database (MV90DB), Smart Meter Data Mart (SMDM), G/Technology asset management data base (GISDB) representing commercial, residential and transformer assets respectively was of prime consideration. This was achieved through systematic iterations. Once this was complete, Enersouce with one of the databases, then defining the metadata to capture real time changes to databases without affecting the database was one of the most challenging. Later on, Enersource created reporting functions, followed by field tests.

Section C – Basic or applied research

250 What advancements in scientific knowledge were you trying to achieve? (*Maximum 50 lines*)

252 What work did you perform **in the tax year**, how did that work contribute to the advancements described in Line 250? (Summarize the systematic investigation) (*Maximum 100 lines*)

Section D – Additional project information

Who prepared the responses for Section B or Section C?

253 1 [ ] Employee directly involved in the project	254 Name		
255 1 [ ] Other employee of the company	256 Name		
257 1 [X] External consultant	258 Name KPMG LLP	259 Firm	KPMG LLP

List the key individuals directly involved in the project and indicate their qualifications/experience.

260 Names	261 Qualifications/experience and position title
1 Amy Hime	Senior Manager - Engineering & Asset Systems. 21+ years experience in the fields of AM/FM/GIS, engineering analysis systems, and records management
2 Narin Dhanoa	Senior Programmer Analyst,McMaster University,Bachelor of Science, Honours Computer Science,10+yrs Software Dev. Exp
3 Tom Maliacal	Senior Programmer Analyst

265 Are you claiming any salary or wages for SR&ED performed outside Canada? . . . . . 1 [ ] Yes 2 [X] No

266 Are you claiming expenditures for SR&ED carried out on behalf of another party? . . . . . 1 [ ] Yes 2 [X] No

267 Are you claiming expenditures for SR&ED performed by people other than your employees? . . . . . 1 [X] Yes 2 [ ] No

If you answered **yes** to line 267, complete lines 268 and 269.

268 Names of individuals or companies	269 BN
1 Cyme International T&D	14543 9956 RC0001
2 Intergraph Canada Ltd.	10250 5419 RC0001
3	

What evidence do you have to support your claim? (Check any that apply)
You do not need to submit these items with the claim. However, you are required to retain them in the event of a review.

- 270 1 [X] Project planning documents
- 271 1 [ ] Records of resources allocated to the project, time sheets
- 272 1 [ ] Design of experiments
- 273 1 [ ] Project records, laboratory notebooks
- 274 1 [X] Design, system architecture and source code
- 275 1 [ ] Records of trial runs
- 276 1 [X] Progress reports, minutes of project meetings
- 277 1 [ ] Test protocols, test data, analysis of test results, conclusions
- 278 1 [ ] Photographs and videos
- 279 1 [ ] Samples, prototypes, scrap or other artefacts
- 280 1 [ ] Contracts
- 281 1 [X] Others, specify 282 emails

Part 2 - Project information (continued)

Project number 2

CRA internal form identifier 060
Code 1101

Complete a separate Part 2 for each project claimed this year.

Section A – Project identification

200 Project title (and identification code if applicable)

08-01 Integrated Power Distribution and Monitoring System

202 Project start date: 2008-01 (Year Month)

204 Completion or expected completion date: 2011-12 (Year Month)

206 Field of science or technology code (See guide for list of codes): 2.02.09 Software engineering and technology

Project claim history

208 1 [X] Continuation of a previously claimed project

210 1 [ ] First claim for the project

218 Was any of the work done jointly or in collaboration with other businesses? . . . . . 1 [ ] Yes 2 [X] No

If you answered **yes** to line 218, complete lines 220 and 221.

220 Names of the businesses	221 BN
1	
2	
3	

The work was carried out (check any that apply)

223 1 [ ] In a laboratory

226 1 [ ] In a commercial plant or facility

224 1 [ ] In a dedicated research facility

228 1 [X] Others, specify 229 Software Development Environment

Purpose of the work

230 1 [X] To achieve technological advancement for the purpose of creating new or improving existing materials, devices, products or processes. (**Go to Section B** – Experimental development)

232 1 [ ] For the advancement of scientific knowledge (**Go to Section C** – Basic or applied research)

Section B – Experimental development

The technological advancements you were trying to achieve with this work were required for:

	Materials, devices, or products	Processes
The creation of new	235 1 [ ]	236 1 [ ]
The improvement of existing	237 1 [ ]	238 1 [X]

240 What **technological** advancements were you trying to achieve? (*Maximum 50 lines*)

1. In 2008, Enersource began the development of a new Integrated Operating Model
2. (IOM) based on their highly specialized power outage management system to
3. integrate various other systems that are essential for the operation of a
4. large Power Utility Company in Ontario. By the end of 2010 major system
5. integration milestones were accomplished when baseline application
6. architecture was established and integration of Automated Mapping/Facilities
7. Management/Geospatial Information System (AM/FM/GIS) system, Supervisory
8. Control and Data Acquisition (SCADA) system, and JDE (JD Edwards Enterprise
9. Resource Planning) module were completed. In 2011, Enersource began work on
10. Phase II of this enormous undertaking, and endeavored at further integration
11. of the additional systems to make IOM a unique, centralized Power Utilities
12. operations interface. During this phase, Enersource attempted at incorporating
13. SCADA interruption Alarms (I/Alarm), components Schematic MAPS, Switch
14. Planning, and System Control Logging. This endeavor would result in the
15. following new capabilities and enrich the automation knowledge that is unique
16. in the Power Utility Operations, Administration & Maintenance (OAM) of
17. Electrical Distribution Networks (EDN). The below listed capabilities will
18. lead to improving the operations efficiency by building on the principles of

240 What **technological** advancements were you trying to achieve? (*Maximum 50 lines*)

Service Oriented Architecture and thereby improve utilization ratios of power generated to power consumed while limiting transmission and distribution losses:

- I/Alarms are analog alarms and typically reflect field conditions and health of Electrical Distribution Network Components such as substations, pole-mounted transformers, medium-voltage (less than 50 kV) power lines, low-voltage (less than 1 kV) distribution power lines, switchgear etc. and are native SCADA alarms that are normally displayed as outputs to SCADA consoles . The advancement sought is a new method that integrates SCADA Interruption Alarms into Enersource's Power Outage Management System.

- An advanced groundbreaking technique of determining real-time reliability statistics from Power Outage Management System. These reliability Statistics will enhance Enersorce's capabilities to forecast electrical Power Consumption & Demand

-An new technique to improve on the service restoration rates such as Mean Time to Recover by matching proximity of field personnel and Outage fault location. The advancement sought here is the development of application plug-ins that integrates the GPS based Field Personnel tracking application, the GIS that identifies geographical locations of Electrical Distribution Network (EDN) Component outage faults and the system logging application.

-Development of Graphical Interface that will integrate off-the-shelf component of the Outage Management System - Control Room Logger Application (CRL) to track workflow and live real-time status logs (EDN) Component outage faults.

242 What **technological** obstacles/uncertainties did you have to overcome to achieve the technological advancements described in Line 240? (*Maximum 50 lines*)

In order to achieve the goals of the project, Enersource was faced with the obstacle of integrating Power Outage Management System, Interrupt Alarms from SCADA, GIS, EDN System component Logs. Each of these systems required data structures that are disparate from each other. Therefore, the first technological challenge that Enersource faced was to isolate and streamline meaningful data outputs (over 20,000) originating from Interrupt Alarm of the SCADA systems which would serve as data inputs for the GIS and Outage Management System.

The second technological challenge was, being real-time outage fault Operations, Administration & Maintenance Enterprise solution the data structures and processing had to reflect feed forward and feedback control mechanisms where processing throughputs had to be maintained. Also, data feedback from the Power Outage Management System to the SCADA was not allowed to override any real-time data from SCADA where cross references to EDN System component Logging systems had to be established. The additional complexity was maintaining the consistency of change in mappings in the GIS.

The above two technical challenges created a compounding and inter-related technological obstacle for the sequencing of integration.

The third technological challenge was that the current version of the off-the-shelf Power Outage Management System could not support the development of the required application plug-ins and required customizations.

The fourth technological challenge was associated with reliability statistics

242 What **technological** obstacles/uncertainties did you have to overcome to achieve the technological advancements described in Line 240? *(Maximum 50 lines)*

reporting. Typically, reliability statistics are live statistical reporting that are intended for actionable error-correction, fault response and forecasting purposes. However, for the reporting to be generated a baseline had to be first establish on live outage scenarios which was posed significant obstacles.

The fifth challenge was that there was no proven technique in the power utilities OAM industry that could reliably match proximity of field personnel and Outage fault location on the GIS.

Control Room Logger Application (CRL) was an off-the-shelf component of the Outage Management System to collect information regarding Work Permits, Supporting Guarantees, Hold offs, System Conditions and System Operations. However, it lacked the ability to interact with the OAM personnel for live updates and real-time EDN System component health/status logs. The challenge here was to isolate and streamline meaningful data and their integration into status logs.

The above challenges were multifaceted because there were no known techniques or knowledge within the power utility OAM industry that Enersource could leverage on, because it was the first Power Utilities company in Canada and one of the only two Utility Companies in North America attempting this endeavor and faced knowledge gap obstacles.

244 What work did you perform **in the tax year** to overcome the technological obstacles/uncertainties described in Line 242? (Summarize the systematic investigation) *(Maximum 100 lines)*

After completing Phase I of this enormous project, Enersource developed a baseline of developing certain specific integration techniques and established broad system architecture by overlaying on the principles of Service Oriented Architecture for Operations, Maintenance of Electrical Distribution Networks where the GIS and Outage Management System formed the core systems. In 2011, it leveraged on the marginal consulting expertise of the vendor-contractor Intergraph to integrate further the SCADA interruption Alarms (I/Alarm), components Schematic MAPS, Switch Planning, and System Control Logging into its core Outage Management System

The development work can be divided into the following four main tasks: I/Alarm; System Control Log; V8.3.1 Upgrade; Work Protection Tracking and I/Tracker.

I/Alarm:

Development work was initiated on the I/Alarm. This work involved collecting various requirements and analyzing SCADA points. The overall goal was to develop the ability to control SCADA devices from the single IOM interface. New GIS feature requirements were determined and subsequently built. Extensive tests were also performed on the analog alarms.

Next, systematic experiments with change of value (COV) device operations were conducted. COV issues were identified, modified and subsequently resolved, followed by testing of the COV code from both vendors. A points database was then built and after several revisions, ultimately finalized. The final phase in the I/Alarm development was the creation of a custom graphical user interface (GUI). While integration of the SCADA alarms into one access point was achieved, work will continue into 2012 on the development of two-way control.

System Control Log:

244 What work did you perform **in the tax year** to overcome the technological obstacles/uncertainties described in Line 242? (Summarize the systematic investigation) (*Maximum 100 lines*)

The original scope as it related to the system control log was redesigned, work was done to analyze and filter field source data and then format it on to a web interface with report generation capability.

V8.3.1 Upgrade:

It was determined that an IOM upgrade from 8.2 (in 2009) to 8.3.1 upgrade was necessary to support the development and deployment of application plug-ins to integrate the subsystems to meet the goals of the project. As such, following installation, extensive testing was performed. This evaluation step involved both product testing and site acceptance testing to isolate performance, stress on the core Outage Management System which forms the heart of the Service oriented Architecture.

Work Protection Tracking:

The first phase of work protection tracking was to gather all necessary requirements. Extensive development work then took place to develop Graphical Interface representation for the off-the-shelf component of the Outage Management System - Control Room Logger Application (CRL) and incorporate capabilities for operations personnel live updates and real-time EDN System component health/status logs.

I/Tracker

In order to reliably match proximity of field personnel and Outage fault location on the GIS, a new application was developed which took GPS inputs from the field and integrated them with the GIS. Investigation was done to adopt suitable Testing GPS units where data points could be easy to isolate and establish bi-directional telecommunications with the GIS with time stamps. Then development work was carried out for a Viewer interactive web site, configure the customized GPS on the vehicles, to configuration.

Section C – Basic or applied research

250 What advancements in scientific knowledge were you trying to achieve? (*Maximum 50 lines*)

252 What work did you perform **in the tax year**, how did that work contribute to the advancements described in Line 250? (Summarize the systematic investigation) (*Maximum 100 lines*)

Section D – Additional project information

Who prepared the responses for Section B or Section C?

253 1 [ ] Employee directly involved in the project	254 Name		
255 1 [ ] Other employee of the company	256 Name		
257 1 [X] External consultant	258 Name KPMG LLP	259 Firm KPMG LLP	

List the key individuals directly involved in the project and indicate their qualifications/experience.

260 Names	261 Qualifications/experience and position title
1 Amy Hime	Senior Manager - Engineering & Asset Systems. 21+ years experience in the fields of AM/FM/GIS, engineering analysis systems, and records management
2 Ovidiu Oanca	System & Mapping Engineer, P.Eng, 15 years working in the Electrical Power Engineering field.
3 Narin Dhanoa	Senior Programmer/Analyst, P. Eng. (Chemical), Honours BSc Computer Science, 15+ years experience in electrical utility industry in systems

265 Are you claiming any salary or wages for SR&ED performed outside Canada? . . . 1 [ ] Yes 2 [X] No

266 Are you claiming expenditures for SR&ED carried out on behalf of another party? . . . 1 [ ] Yes 2 [X] No

267 Are you claiming expenditures for SR&ED performed by people other than your employees? . . . 1 [X] Yes 2 [ ] No

If you answered **yes** to line 267, complete lines 268 and 269.

268 Names of individuals or companies	269 BN
1 Intergraph Canada Ltd.	10250 5419 RC0001
2	
3	
4	
5	
6	

What evidence do you have to support your claim? (Check any that apply)
You do not need to submit these items with the claim. However, you are required to retain them in the event of a review.

270 1 [X] Project planning documents	276 1 [ ] Progress reports, minutes of project meetings
271 1 [ ] Records of resources allocated to the project, time sheets	277 1 [ ] Test protocols, test data, analysis of test results, conclusions
272 1 [ ] Design of experiments	278 1 [ ] Photographs and videos
273 1 [X] Project records, laboratory notebooks	279 1 [ ] Samples, prototypes, scrap or other artefacts
274 1 [ ] Design, system architecture and source code	280 1 [ ] Contracts
275 1 [ ] Records of trial runs	281 1 [X] Others, specify 282 emails

Part 2 - Project information (continued)

Project number 3
CRA internal form identifier 060
Code 1101

Complete a separate Part 2 for each project claimed this year.

Section A – Project identification

200 Project title (and identification code if applicable)

08-02 High Capacity Architecture for Time-of-Use Processing

202 Project start date	204 Completion or expected completion date	206 Field of science or technology code (See guide for list of codes)
2011-01 (Year Month)	2011-12 (Year Month)	1.02.02 Information technology and bioinformatics (Software e

Project claim history

208 1 [X] Continuation of a previously claimed project   210 1 [ ] First claim for the project

218 Was any of the work done jointly or in collaboration with other businesses? . . . 1 [ ] Yes 2 [X] No

If you answered **yes** to line 218, complete lines 220 and 221.

220 Names of the businesses	221 BN
1	
2	
3	

The work was carried out (check any that apply)

223 1 [ ] In a laboratory   226 1 [ ] In a commercial plant or facility

224 1 [ ] In a dedicated research facility   228 1 [X] Others, specify 229 software development environment

Purpose of the work

230 1 [X] To achieve technological advancement for the purpose of creating new or improving existing materials, devices, products or processes. **(Go to Section B** – Experimental development)

232 1 [ ] For the advancement of scientific knowledge **(Go to Section C** – Basic or applied research)

Section B – Experimental development

The technological advancements you were trying to achieve with this work were required for:

	Materials, devices, or products	Processes
The creation of new	235 1 [ ]	236 1 [X]
The improvement of existing	237 1 [ ]	238 1 [X]

240 What **technological** advancements were you trying to achieve? (*Maximum 50 lines*)

1. Enersource endeavored to make further progress in the development of a
2. comprehensive system to capture time-of-use (TOU) power consumption that
3. started in 2008/2009.In 2011, Enersource attempted to integrate Residential,
4. Individually Metered Suites and Small General Service (<50kW) customers to
5. their advanced (TOU) system. Enersouce being one of the first Power Utilities
6. attempting this goal faced several challenges to gather, to integrate and to
7. streamline meter reading data from both types of consumers. In the process, it
8. improved on existing processes and developed new techniques and methods that
9. would result in advancing TOU metering technology for Power Utility companies.
10. The advancement sought in this project are
11. Development of a new technique that will allow the estimation and
12. validation of TOU power consumption for meter reads when the normal wireless
13. communication is either blocked or has poor single strength. The new technique
14. involves estimation of data read gap periods based on heuristics and
15. historical power consumption profile of the customer.
16. Development of real time TOU power consumption techniques for
17. residential condo consumer's power consumption by leveraging the power lines
18. for communications from a special metering device (quad logic meter) which

240 What **technological** advancements were you trying to achieve? (*Maximum 50 lines*)

relies on Power Line Communications (PLC) technology and were focused on optimizing signal strength gain, compensation for signal attenuation and integration of data into the billing systems with almost near real time reporting

In this particular undertaking, the technological objectives were to not only read the data but also to integrate with the existing Billing, Monitoring, and Provisioning systems. Further, there were technological advancements to streamline the data and then validate the data against the Meter Data Management and Repository (MDM/R) metering that is maintained by Independent Electricity System Operator (IESO).

242 What **technological** obstacles/uncertainties did you have to overcome to achieve the technological advancements described in Line 240? (*Maximum 50 lines*)

In this endeavor, Enersource faced several challenges that were centered on the acquisition of data from the metering devices that are different from what they attempted in the past. The residential metering devices relied on a new underlying communications technology - Power Line Communications (PLC) technology which Enersource has not attempted to integrate into its Billing, Monitoring, and Provisioning and Time-of-use systems in the past and faced challenges to collect several streams of individual residential meter reading on a data collection interface that was tapped into residential transformer. These posed obstacles for integration of multiple data format and establish optimal signal strength by eliminating noise on the high voltage lines.

With respect to the Small General Service (business) customers, the acquisition of meter readings had to be accomplished wirelessly and the geographic installation locations of these wireless meters were often prone to physical obstructions such as a parked truck or introduction of electro-magnetic noise into the wireless transmission paths. These obstructions often introduced prolonged gaps in the collected data in the TOU Data Acquisition Systems and would lead to incorrect or erroneous information for billing the customer. Further, they posed challenges for fulfilling the government regulations where they would fall out of the margin of error for billing purposes. The above challenges can be summarized as

1. Meter data quality assurance and validate the completeness of the data
2. Measurement Canada regulation requiring reconciliation of meter registers to billing data
3. Integration of electricity usage data (Residential, IMS and Small General Service) into Quality Assurance tool for comparison against MDM/R Billing Response to ensure completeness
4. Revenue Assurance system reporting

244 What work did you perform **in the tax year** to overcome the technological obstacles/uncertainties described in Line 242? (Summarize the systematic investigation) (*Maximum 100 lines*)

The investigative work done by Enersouce in 2008/2009 laid the ground work for Enersource to develop and implement a framework for collecting & reporting a near real-time Time-of-Use (TOU) power consumption. The framework comprised of development of data structures for data flow and integration across fundamentally disparate systems, memory management and data warehousing techniques that would overlay on the principles of the service oriented

244 What work did you perform **in the tax year** to overcome the technological obstacles/uncertainties described in Line 242? (Summarize the systematic investigation) (*Maximum 100 lines*)

architecture.

In 2011, Enersouce built further on the above TOU framework after prior field tests and a controlled released with an attempt at integrating Residential, Individually Metered Suites and Small General Service (<50kW)into the system and leveraged on the marginal consulting experience of contractors for system integration.

Enersource began work by analysis of power consumption and modeling of distribution patterns for Small General Service (<50kW) customers and determined that heuristics based on historic patterns were needed to fill the gaps in situations when meter readings cannot be captured by the data acquisition systems. Furthermore, to meet the regulatory obligations, Enersouce determined that it was necessary to validate the high volume gaps with IESO captured (MDM/R) reports and establish a new method for non-repudiation. This new method necessitated for the quality of data being heuristically predicted to be as close as possible to actual measured data for the pro-rating in the billing systems. Enersource tackled this challenge by iteratively measuring and building heuristic application plug-ins to their prime-rate data acquisition system and then categorizing the outputs of the heuristics into established and regulated utilization categories of mid-peak, on-peak & off-peak. The complexity of this categorization necessitated incorporating an additional demand component into the heuristics prediction based on historic consumption values. Being a heuristics based approach, Enersource had to build new mechanisms of collecting real time data from as many meters as possible to establish demand component that would serve not only as feedback to the heuristics plug-ins but also for reporting back to the power generation authority. In order to address the validation of prediction, Enersource developed a new application for data comparison between expected billing values and MDM/R Billing Response to ensure completeness of data prior to billing. Once the prototypic development was complete the goals and requirements necessitated tests for robustness of the solution and Enersouce developed a new test methodology. The test methodology comprised of creating data gaps in the XML file that was generated as part of the WCF/SOAP architecture for wireless internet communications where the simulations of data gaps were iterative combinations of utilization patterns.

Enersouce tackled the obstacles with respect to acquiring meter data readings from Residential, Individually Metered Suites by iteratively developing a signal tuning mechanisms to establish an optimal signal strength gain and compensate for signal attenuation. Once acceptable signal strengths were achieved, Enersource developed new proactive mechanisms that ensured the goal of reaching 98% daily data collection by developing application routines on the Prime Rate Data Acquisition System to call the meters in pre-defined intervals and establishing data buffering on the meters without overflow. Further, Enersouce developed AMI integration into the monitoring systems to report and alert on communication breaks, out of synchronized data captures and health of the meters. They further built intelligence to Streamline the data collection process to ensure that billing data is collected prioritizing by accounts' billing cycle and ensure revenue assurance to detect provisioning gaps that will be reflected on the in master Customer Information system. This new intelligent mechanisms will allows for early detection of meter changes/movement in the field and ensures that valid meter data is not lost.

Enersource engaged the consulting and implementation expertise of Systemgroup & Kubra during the developement.

244 What work did you perform **in the tax year** to overcome the technological obstacles/uncertainties described in Line 242? (Summarize the systematic investigation) (*Maximum 100 lines*)

71.
72.
73.

Section C – Basic or applied research

250 What advancements in scientific knowledge were you trying to achieve? (*Maximum 50 lines*)

1.
2.
3.
4.

252 What work did you perform **in the tax year**, how did that work contribute to the advancements described in Line 250? (Summarize the systematic investigation) (*Maximum 100 lines*)

1.
2.
3.
4.

Section D – Additional project information

Who prepared the responses for Section B or Section C?

253 1 [ ] Employee directly involved in the project	**254** Name	
255 1 [ ] Other employee of the company	**256** Name	
257 1 [X] External consultant	**258** Name KPMG LLP	**259** Firm KPMG LLP

List the key individuals directly involved in the project and indicate their qualifications/experience.

260 Names	**261** Qualifications/experience and position title
1 David Rankin	Manager, Metering/Enersource/20 years of Experience in Utilities Metering
2 Tony Kus	Project Manager (PMP) / Enersource / BSc, Applied Computer Science Ryerson University/10 years of Experience in Utilities
3	

265 Are you claiming any salary or wages for SR&ED performed outside Canada? . . . 1 [ ] Yes 2 [X] No

266 Are you claiming expenditures for SR&ED carried out on behalf of another party? . . . 1 [ ] Yes 2 [X] No

267 Are you claiming expenditures for SR&ED performed by people other than your employees? . . . 1 [X] Yes 2 [ ] No

If you answered **yes** to line 267, complete lines 268 and 269.

268 Names of individuals or companies	**269** BN
1 Systemgroup Consulting Inc.	82707 3156 RC0001
2 Kubra Data Transfer Ltd.	89965 5245 RC0001

What evidence do you have to support your claim? (Check any that apply)
You do not need to submit these items with the claim. However, you are required to retain them in the event of a review.

270 1 [X] Project planning documents	**276** 1 [ ] Progress reports, minutes of project meetings
271 1 [X] Records of resources allocated to the project, time sheets	**277** 1 [ ] Test protocols, test data, analysis of test results, conclusions
272 1 [ ] Design of experiments	**278** 1 [ ] Photographs and videos
273 1 [ ] Project records, laboratory notebooks	**279** 1 [ ] Samples, prototypes, scrap or other artefacts
274 1 [ ] Design, system architecture and source code	**280** 1 [ ] Contracts
275 1 [ ] Records of trial runs	**281** 1 [X] Others, specify **282** Emails

Part 2 - Project information (continued)

Project number 4

CRA internal form identifier 060
Code 1101

Complete a separate Part 2 for each project claimed this year.

Section A – Project identification

200 Project title (and identification code if applicable)

10-04 Migration Techniques on ERP System

202 Project start date: 2011-01 (Year Month)

204 Completion or expected completion date: 2011-12 (Year Month)

206 Field of science or technology code (See guide for list of codes): 1.02.02 Information technology and bioinformatics (Software e

Project claim history

208 1 [X] Continuation of a previously claimed project

210 1 [ ] First claim for the project

218 Was any of the work done jointly or in collaboration with other businesses? . . . 1 [ ] Yes 2 [X] No

If you answered **yes** to line 218, complete lines 220 and 221.

220 Names of the businesses	221 BN
1	
2	
3	

The work was carried out (check any that apply)

223 1 [ ] In a laboratory

226 1 [ ] In a commercial plant or facility

224 1 [ ] In a dedicated research facility

228 1 [X] Others, specify 229 Software Development Environment

Purpose of the work

230 1 [X] To achieve technological advancement for the purpose of creating new or improving existing materials, devices, products or processes. **(Go to Section B** – Experimental development)

232 1 [ ] For the advancement of scientific knowledge **(Go to Section C** – Basic or applied research)

Section B – Experimental development

The technological advancements you were trying to achieve with this work were required for:

	Materials, devices, or products	Processes
The creation of new	235 1 [ ]	236 1 [ ]
The improvement of existing	237 1 [ ]	238 1 [X]

240 What **technological** advancements were you trying to achieve? (*Maximum 50 lines*)

1. IFRS was expected to become the new basis for accounting standards as of
2. January 1, 2011 and Enersource undertook an enterprise-wise initiative to
3. migrate from the traditional Canadian Generally Accepted Accounting Principles
4. (CGAAP) to IFRS (International Financial Reporting Standards). In 2008/9
5. Enersource conducted Investigations by examining their JD Edwards ERP system
6. which was the default Enterprise wide General Ledger Accounting system for
7. Enersource. The comparative study for IFRS compliance concluded that
8. considerable modifications and customizations had to be made in addition to
9. developing new modules and automated report generation engines. In early 2010,
10. Enersource determined that the IFRS transition period was a moving target and
11. decided to develop a comprehensive system that would capture both GAAP & IFRS
12. accounting structures and reporting operations. Further due to the nature of
13. the IFRS compliance regulations, considerable customizations had to be made to
14. the existing JDE to capture granularity of information for Employee and Fixed
15. Asset Modules. This would result in new capabilities for Enersource to
16. maintain two, parallel, synchronized accounting systems simultaneously with
17. expected levels of accuracy, reliability and high availability in production
18. environments. Develop new mechanisms that will capture real-time revenue

240 What **technological** advancements were you trying to achieve? (*Maximum 50 lines*)

recognize of Fixed Assets by integrating into the GIS & Billing Systems. These new capabilities are unique not only in accounting systems development but also in the Utilities industries where large number of Employees and Fixed Assets are prevalent. The technological advancements sought are related to the development of new application programming interfaces and development of task specific modules in JD Edwards which is an ERP system with proprietary data warehousing and programming development environment.

- A new method to track, maintain and synchronize two data warehousing instances of dissimilar data types, structures and tables on the JD Edwards platform to ensure backwards compatibility
- Development of interfaces that integrate into the Employee Absence application that is external to the JDE platform
- Development of new JDE modules that capture granularity of the Employee work and synchronization across both data warehousing systems.
- Development of new JDE modules that define Asset Classes differently as per IFRS yet relate back to the same Asset Class in CGAAP by way of abstraction and metadata techniques
- Development of new application programming interfaces for Geospatial Information System (GIS) to convey real-time information on fixed assets such as Transformers; Switchgears and installation and energization information for revenue recognition & cost accounting.
- Development of a migration technique in JDE with bi-directional synchronization

242 What **technological** obstacles/uncertainties did you have to overcome to achieve the technological advancements described in Line 240? (*Maximum 50 lines*)

Our investigation showed, there were no third party solutions or JDE modules that complied simultaneously with CGAAP and the stringent (and at times subjective accounting) regulations of IFRS. Therefore, the technological challenges centered in software development that incorporated a large number of redundancies with the development of new IFRS modules in JDE for backwards compatibility to CGAAP. Furthermore, being live financial reporting systems with a moving target "go-live" dates, considerable software synchronization mechanisms had the built into the systems. These two challenges posed a compounding obstacle in determining the optimal Database synchronization point with respect to large number of tables (over 50), table structures, record and data structures and their associated creation of metadata to capture changes in database records while not affecting related databases.

During the year 2010, CGAAP General Ledger was the active ledger and therefore CGAAP JDE accounting system was the production system. However, the development of IFRS accounting system required production information to develop redundancies and synchronization mechanisms and posed a significant technological obstacle.

JDE is a complex ERP system with proprietary data warehousing and Application Development Environment which has embedded business intelligence abstraction. Therefore, during the development of modules certain granular data definitions were required to be captured by IFRS General Ledger Standards. Coding for these granularities posed technical challenges.

There were challenges in Data Selection and transposition from a systems development perspective because of the large number of embedded tables and the relationships between them.

Being large Enterprise Systems the amount of data synchronization posed significant challenges in terms of data transfer throughputs

242 What **technological** obstacles/uncertainties did you have to overcome to achieve the technological advancements described in Line 240? (*Maximum 50 lines*)

The changes being made in the development of IFRS accounting system should not be reflected back to the production CGAAP accounting system even though the synchronization mechanism should be activated

There was no known technique to Enersource or its core technology provider, Intergraph to integrate the fixed assets status in GIS to the JDE ERP system. These are two very disparate systems and isolating the required data from the complex GIS system posed significant technological challenges because required data was duplicated numerous times within the GIS system but in different formats.

244 What work did you perform **in the tax year** to overcome the technological obstacles/uncertainties described in Line 242? (Summarize the systematic investigation) (*Maximum 100 lines*)

In 2011, Enersource continued further development of the IFRS Accounting System to make it comprehensive and worked with the consulting and implementation expertise of Syntax & Meridian Contractors. First attempt was redesign of the inter-related employee modules by the incorporating relationships to Work Management module in the JD Edwards developer's platform. The biggest goal for 2011 was to build the required Inventory Management and Fixed Asset modules and make IFRS the active Accounting System. These two inter-related modules were developed from ground-up because the IFRS accounting standards required granularity in capturing the data for cost accounting process. Leveraging on the technique Enersource developed in 2010 of capturing database changes in the CGAAP accounting system by way of metadata, it extended the technique to the Inventory Management and Fixed Asset module.

Simultaneously, Enersource pursued integration of the Geospatial Information System (GIS) to convey real-time fixed assets such as Transformers; Switchgears installation and energization information for revenue recognition & depreciation purposes. Through iterative development and consultations with Syntax, Meridian & Intergraph, it was hypothesized that modifications have to be made on the GIS data structures & database because creating additional metadata for the metadata that is being derived from the CGAAP Accounting System would cause unexpected errors. By the end of 2011, Enersouce was able to create the application plug-in through iterative development. The application plug-in was able to

- Modified GIS to add new switchgear configurations
- Modified IFRS reports to accommodate new features
- Bulk load asset numbers from JDE
- Created reports for underground cable, motorized switchgear, poles, substation breakers, and transformers
- Built dielectric switchgear model
- Modified GIS to validate installation dates for all status changes

However, more work needed to be done to build automation and near-real time feedback to JDE and continued into next fiscal year. In 2011, Enersource also developed the requisite application plug-ins to integrate Customer Care & Billing system in the IFRS Accounting System.

Additionally, Enersource developed mechanisms to make IFRS the production accounting system. Here, techniques developed earlier by way of metadata on the CGAAP accounting system were used. However, at this stage the synchronization procedures were reversed. This technique enabled enersource to create the flexibility in synchronization for both directions.

244 What work did you perform **in the tax year** to overcome the technological obstacles/uncertainties described in Line 242? (Summarize the systematic investigation) (*Maximum 100 lines*)

```
44.  At this stage, Enersource conducted extensive scenario based module testing in
45.  a test environment for performance and stress-testing.
```

Section C – Basic or applied research

250 What advancements in scientific knowledge were you trying to achieve? (*Maximum 50 lines*)

1.
2.
3.
4.

252 What work did you perform **in the tax year**, how did that work contribute to the advancements described in Line 250? (Summarize the systematic investigation) (*Maximum 100 lines*)

1.
2.
3.
4.

Section D – Additional project information

Who prepared the responses for Section B or Section C?

253 1 [ ] Employee directly involved in the project — 254 Name

255 1 [ ] Other employee of the company — 256 Name

257 1 [X] External consultant — 258 Name: KPMG LLP — 259 Firm: KPMG LLP

List the key individuals directly involved in the project and indicate their qualifications/experience.

	260 Names	261 Qualifications/experience and position title
1	Ken Yeh	Manager, ERP Systems/JDE/ Hon. B.Sc., Comp Sci, Economics,UofT,Over 10 yrs of Software Development
2	Snowy Huang	Senior Programmer Analyst,Master, Computer Aided Design,Fuzhou University,Over 10 yrs of Software Development
3	Vale Michaelis	Application Support Specialist,Seneca College , Computer programming and Analysis,Over 10 yrs of Software Development

265 Are you claiming any salary or wages for SR&ED performed outside Canada? . . . 1 [ ] Yes 2 [X] No

266 Are you claiming expenditures for SR&ED carried out on behalf of another party? . . . 1 [ ] Yes 2 [X] No

267 Are you claiming expenditures for SR&ED performed by people other than your employees? . . . 1 [X] Yes 2 [ ] No

If you answered **yes** to line 267, complete lines 268 and 269.

	268 Names of individuals or companies	269 BN
1	Meridian ERP Consulting Inc.	83240 1277 RC0001
2	Syntax Systems Ltd.	10511 6016 RC0001

What evidence do you have to support your claim? (Check any that apply)
You do not need to submit these items with the claim. However, you are required to retain them in the event of a review.

270 1 [X] Project planning documents

271 1 [ ] Records of resources allocated to the project, time sheets

272 1 [ ] Design of experiments

273 1 [ ] Project records, laboratory notebooks

274 1 [X] Design, system architecture and source code

275 1 [ ] Records of trial runs

276 1 [X] Progress reports, minutes of project meetings

277 1 [ ] Test protocols, test data, analysis of test results, conclusions

278 1 [ ] Photographs and videos

279 1 [ ] Samples, prototypes, scrap or other artefacts

280 1 [ ] Contracts

281 1 [X] Others, specify 282 Emails

Canada Revenue Agency / Agence du revenu du Canada

T2 CORPORATION INCOME TAX RETURN

200

055 Do not use this area

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return.

Parts, sections, subsections, paragraphs, and subparagraphs mentioned on this return refer to the federal *Income Tax Act*. This return may contain changes that had not yet become law at the time of printing.

Send one completed copy of this return, including schedules and the *General Index of Financial Information* (GIFI), to your tax centre or tax services office. You have to file the return within six months after the end of the corporation's tax year.

For more information see **www.cra.gc.ca** or Guide T4012, *T2 Corporation – Income Tax Guide*.

Identification

Business Number (BN) .... 001 88267 0920 RC0001 HYDRO PILs 882670920TW0001

Corporation's name
002 Enersource Hydro Mississauga Inc.

Address of head office
Has this address changed since the last time we were notified? .... 010 1 Yes [ ] 2 No [X]
(If yes, complete lines 011 to 018.)
011 3240 Mavis Road
012
City: 015 Mississauga — Province, territory, or state: 016 ON
Country (other than Canada): 017 — Postal code/Zip code: 018 L5C 3K1

Mailing address (if different from head office address)
Has this address changed since the last time we were notified? .... 020 1 Yes [ ] 2 No [X]
(If yes, complete lines 021 to 028.)
021 c/o
022
023
City: 025 — Province, territory, or state: 026
Country (other than Canada): 027 — Postal code/Zip code: 028

Location of books and records
Has the location of books and records changed since the last time we were notified .... 030 1 Yes [ ] 2 No [X]
(If yes, complete lines 031 to 038.)
031 3240 Mavis Road
032
City: 035 Mississauga — Province, territory, or state: 036 ON
Country (other than Canada): 037 — Postal code/Zip code: 038 L5C 3K1

040 Type of corporation at the end of the tax year
1 [X] Canadian-controlled private corporation (CCPC)
2 [ ] Other private corporation
3 [ ] Public corporation
4 [ ] Corporation controlled by a public corporation
5 [ ] Other corporation (specify, below)

If the type of corporation changed during the tax year, provide the effective date of the change. 043 ______ YYYY MM DD

To which tax year does this return apply?
Tax year start: 060 2011-01-01 (YYYY MM DD) — Tax year-end: 061 2011-12-31 (YYYY MM DD)

Has there been an acquisition of control to which subsection 249(4) applies since the previous tax year? .... 063 1 Yes [ ] 2 No [X]
If yes, provide the date control was acquired .... 065 ______ YYYY MM DD

Is the date on line 061 a deemed tax year-end in accordance with:
subparagraph 88(2)(a)(iv)? .... 064 1 Yes [ ] 2 No [X]
subsection 249(3.1)? .... 066 1 Yes [ ] 2 No [X]

Is the corporation a professional corporation that is a member of a partnership? .... 067 1 Yes [ ] 2 No [X]

Is this the first year of filing after:
Incorporation? .... 070 1 Yes [ ] 2 No [X]
Amalgamation? .... 071 1 Yes [ ] 2 No [X]
If yes, complete lines 030 to 038 and attach Schedule 24.

Has there been a wind-up of a subsidiary under section 88 during the current tax year? .... 072 1 Yes [ ] 2 No [X]
If yes, complete and attach Schedule 24.

Is this the final tax year before amalgamation? .... 076 1 Yes [ ] 2 No [X]

Is this the final return up to dissolution? .... 078 1 Yes [ ] 2 No [X]

If an election was made under section 261, state the functional currency used .... 079 ______

Is the corporation a resident of Canada?
080 1 Yes [X] 2 No [ ] If no, give the country of residence on line 081 and complete and attach Schedule 97.
081 ______

Is the non-resident corporation claiming an exemption under an income tax treaty? .... 082 1 Yes [ ] 2 No [X]
If yes, complete and attach Schedule 91.

If the corporation is exempt from tax under section 149, tick one of the following boxes:
085 1 [ ] Exempt under paragraph 149(1)(e) or (l)
2 [ ] Exempt under paragraph 149(1)(j)
3 [ ] Exempt under paragraph 149(1)(t)
4 [ ] Exempt under other paragraphs of section 149

Do not use this area
095 — 096

Attachments

Financial statement information: Use GIFI schedules 100, 125, and 141.
Schedules – Answer the following questions. For each **yes** response, **attach** the schedule to the T2 return, unless otherwise instructed.

		Yes	Schedule
Is the corporation related to any other corporations?	150	X	9
Is the corporation an associated CCPC?	160	X	23
Is the corporation an associated CCPC that is claiming the expenditure limit?	161		49
Does the corporation have any non-resident shareholders?	151		19
Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents	162		11
If you answered **yes** to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee?	163		44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	164		14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	165		15
Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989?	166		T5004
Is the corporation a member of a partnership for which a partnership identification number has been assigned?	167		T5013
Was the resident corporation the beneficiary of a non-resident discretionary trust or did it make a contribution to a non-resident discretionary trust at any time during the tax year?	168		22
Did the corporation have any foreign affiliates during the year?	169		25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the federal *Income Tax Regulations*?	170		29
Has the corporation had any non-arm's length transactions with a non-resident?	171		T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	173	X	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	172		———
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	201	X	1
Has the corporation made any charitable donations; gifts to Canada, a province, or a territory; gifts of cultural or ecological property; or gifts of medicine?	202	X	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	203	X	3
Is the corporation claiming any type of losses?	204	X	4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	205	X	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	206	X	6
i) Is the corporation claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return), b) a partnership, c) a foreign business, or d) a personal services business; or ii) does the corporation have aggregate investment income at line 440?	207	X	7
Does the corporation have any property that is eligible for capital cost allowance?	208	X	8
Does the corporation have any property that is eligible capital property?	210	X	10
Does the corporation have any resource-related deductions?	212		12
Is the corporation claiming deductible reserves?	213		13
Is the corporation claiming a patronage dividend deduction?	216		16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	217		17
Is the corporation an investment corporation or a mutual fund corporation?	218		18
Is the corporation carrying on business in Canada as a non-resident corporation?	220		20
Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	221		21
Does the corporation have any Canadian manufacturing and processing profits?	227		27
Is the corporation claiming an investment tax credit?	231	X	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	232	X	T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over $10,000,000?	233	X	———
Is the total taxable capital employed in Canada of the corporation and its associated corporations over $10,000,000?	234	X	———
Is the corporation claiming a surtax credit?	237		37
Is the corporation subject to gross Part VI tax on capital of financial institutions?	238		38
Is the corporation claiming a Part I tax credit?	242		42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	243		43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	244		45
Is the corporation subject to Part II - Tobacco Manufacturers' surtax?	249		46
For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax?	250		39
Is the corporation claiming a Canadian film or video production tax credit refund?	253		T1131
Is the corporation claiming a film or video production services tax credit refund?	254		T1177
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.)	255		92

Attachments – continued from page 2

		Yes	Schedule
Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	256		T1134-A
Did the corporation have any controlled foreign affiliates?	258		T1134-B
Did the corporation own specified foreign property in the year with a cost amount over $100,000?	259		T1135
Did the corporation transfer or loan property to a non-resident trust?	260		T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261		T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262		T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263		T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264		T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	265	X	55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	266		T2002
Has the corporation revoked any previous election made under subsection 89(11)?	267		T2002
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year?	268	X	53
Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year?	269		54

Additional information

		1 Yes	2 No
Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements?	270		X
Is the corporation inactive?	280		X

What is the corporation's main revenue-generating business activity? ..... 221122 Electric Power Distribution US

Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.

284	Power Distribution	285	100.000 %
286		287	%
288		289	%

		1 Yes	2 No
Did the corporation immigrate to Canada during the tax year?	291		X
Did the corporation emigrate from Canada during the tax year?	292		X
Do you want to be considered as a quarterly instalment remitter if you are eligible?	293		

If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible ..... 294 ________ YYYY MM DD

If the corporation's major business activity is construction, did you have any subcontractors during the tax year? ..... 295 1 Yes [ ] 2 No [ ]

Taxable income

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI. ..... 300 19,013,144 A

Deduct:	Charitable donations from Schedule 2	311	600	
	Gifts to Canada, a province, or a territory from Schedule 2	312		
	Cultural gifts from Schedule 2	313		
	Ecological gifts from Schedule 2	314		
	Gifts of medicine from Schedule 2	315		
	Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	320		
	Part VI.1 tax deduction*	325		
	Non-capital losses of previous tax years from Schedule 4	331		
	Net capital losses of previous tax years from Schedule 4	332	27,599	
	Restricted farm losses of previous tax years from Schedule 4	333		
	Farm losses of previous tax years from Schedule 4	334		
	Limited partnership losses of previous tax years from Schedule 4	335		
	Taxable capital gains or taxable dividends allocated from a central credit union	340		
	Prospector's and grubstaker's shares	350		
	Subtotal		28,199 ►	28,199 B
	Subtotal (amount A minus amount B) (if negative, enter "0")			18,984,945 C
Add:	Section 110.5 additions or subparagraph 115(1)(a)(vii) additions	355		D
Taxable income (amount C **plus** amount D)		360		18,984,945
Income exempt under paragraph 149(1)(t)		370		
Taxable income for a corporation with exempt income under paragraph 149(1)(t) (line 360 **minus** line 370)				18,984,945 Z

* This amount is equal to 3.2 times the Part VI.1 tax payable at line 724 on page 8.

Small business deduction

Canadian-controlled private corporations (CCPCs) throughout the tax year

Income from active business carried on in Canada from Schedule 7	400	18,985,545	A
Taxable income from line 360 on page 3, **minus** 10/3 of the amount on line 632* on page 7, **minus** 1/(0.38 - X**) 3.77358 times the amount on line 636*** on page 7, and **minus** any amount that, because of federal law, is exempt from Part I tax	405	18,984,945	B
Business limit (see notes 1 and 2 below)	410	500,000	C

Notes:

1. For CCPCs that are not associated, enter $ 500,000 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate this amount by the number of days in the tax year divided by 365, and enter the result on line 410.
2. For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

Business limit reduction:

Amount C 500,000 x 415 **** 1,210,141 D / 11,250 = 53,784,044 E

Reduced business limit (amount C **minus** amount E) (if negative, enter "0") 425 ______ F

Small business deduction

Amount A, B, C, or F, whichever is the least ______ x 17 % = 430 ______ G

Enter amount G on line 1 on page 7.

* Calculate the amount of foreign non-business income tax credit deductible on line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.

** General rate reduction percentage for the tax year. It has to be pro-rated.

*** Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporate tax reductions under section 123.4.

****** Large corporations**

- If the corporation is not associated with any corporations in both the current and previous tax years, the amount to be entered on line 415 is: (Total taxable capital employed in Canada for the **prior year** minus $10,000,000) x 0.225%.
- If the corporation is not associated with any corporations in the current tax year, but was associated in the previous tax year, the amount to be entered on line 415 is: (Total taxable capital employed in Canada for the **current year** minus $10,000,000) x 0.225%.
- For corporations associated in the current tax year, see Schedule 23 for the special rules that apply.

General tax reduction for Canadian-controlled private corporations

Canadian-controlled private corporations throughout the tax year

Taxable income from line 360 on page 3	18,984,945	A
Lesser of amounts V and Y (line Z1) from Part 9 of Schedule 27		B
Amount QQ from Part 13 of Schedule 27		C
Amount used to calculate the credit union deduction from Schedule 17		D
Amount from line 400, 405, 410, or 425 on page 4, whichever is the least		E
Aggregate investment income from line 440 on page 6*		F
Total of amounts B to F		G
Amount A **minus** amount G (if negative, enter "0")	18,984,945	H

Amount H	18,984,945	x	Number of days in the tax year after December 31, 2008, and before January 1, 2010 / Number of days in the tax year	/ 365	x 9 %	=	I
Amount H	18,984,945	x	Number of days in the tax year after December 31, 2009, and before January 1, 2011 / Number of days in the tax year	/ 365	x 10 %	=	J
Amount H	18,984,945	x	Number of days in the tax year after December 31, 2010, and before January 1, 2012 / Number of days in the tax year	365 / 365	x 11.5 %	= 2,183,269	K
Amount H	18,984,945	x	Number of days in the tax year after December 31, 2011 / Number of days in the tax year	/ 365	x 13 %	=	L

General tax reduction for Canadian-controlled private corporations – Total of amounts I to L .... 2,183,269 M

Enter amount M on line 638 on page 7.

* Except for a corporation that is, throughout the year, a cooperative corporation (within the meaning assigned by subsection 136(2)) or a credit union.

General tax reduction

Do not complete this area if you are a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, a mutual fund corporation, or any corporation with taxable income that is not subject to the corporation tax rate of 38%.

Taxable income from page 3 (line 360 or amount Z, whichever applies)		N
Lesser of amounts V and Y (line Z1) from Part 9 of Schedule 27		O
Amount QQ from Part 13 of Schedule 27		P
Amount used to calculate the credit union deduction from Schedule 17		Q
Total of amounts O to Q		R
Amount N **minus** amount R (if negative, enter "0")		S

Amount S		x	Number of days in the tax year after December 31, 2008, and before January 1, 2010 / Number of days in the tax year	/ 365	x 9 %	=	T
Amount S		x	Number of days in the tax year after December 31, 2009, and before January 1, 2011 / Number of days in the tax year	/ 365	x 10 %	=	U
Amount S		x	Number of days in the tax year after December 31, 2010, and before January 1, 2012 / Number of days in the tax year	365 / 365	x 11.5 %	=	V
Amount S		x	Number of days in the tax year after December 31, 2011 / Number of days in the tax year	/ 365	x 13 %	=	W

General tax reduction – Total of amounts T to W X

Enter amount X on line 639 on page 7.

Refundable portion of Part I tax

Canadian-controlled private corporations throughout the tax year

Aggregate investment income from Schedule 7	440		x 26 2 / 3 % =		A
Foreign non-business income tax credit from line 632 on page 7					
Deduct: Foreign investment income from Schedule 7	445		x 9 1 / 3 % =		
			(if negative, enter "0") ►		B
Amount A **minus** amount B (if negative, enter "0")					C
Taxable income from line 360 on page 3			18,984,945		
Deduct: Amount from line 400, 405, 410, or 425 on page 4, whichever is the least					
Foreign non-business income tax credit from line 632 on page 7		x 25 / 9 =			
Foreign business income tax credit from line 636 on page 7		x 1(0.38 - X*) / 3.77358 =			
		►	18,984,945		
			x 26 2 / 3 % =	5,062,652	D
Part I tax payable minus investment tax credit refund (line 700 **minus** line 780 from page 8)				2,887,470	E
Refundable portion of Part I tax – Amount C, D, or E, whichever is the least	450				F

* General rate reduction percentage for the tax year. It has to be pro-rated.

Refundable dividend tax on hand

Refundable dividend tax on hand at the end of the previous tax year	460			
Deduct: Dividend refund for the previous tax year	465			
		►		G
Add the total of:				
Refundable portion of Part I tax from line 450 above				
Total Part IV tax payable from Schedule 3				
Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation	480			
		►		H
Refundable dividend tax on hand at the end of the tax year – Amount G **plus** amount H	485			

Dividend refund

Private and subject corporations at the time taxable dividends were paid in the tax year

Taxable dividends paid in the tax year from line 460 on page 2 of Schedule 3	10,231,000	x 1 / 3	3,410,333	I
Refundable dividend tax on hand at the end of the tax year from line 485 above				J
Dividend refund – Amount I or J, whichever is less (enter this amount on line 784 on page 8)				

Part I tax

Base amount of Part I tax – Taxable income from page 3 (line 360 or amount Z, whichever applies) **multiplied** by 38 %	550	7,214,279	A
Recapture of investment tax credit from Schedule 31	602		B

Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income (if it was a CCPC throughout the tax year)

Aggregate investment income from line 440 on page 6			i
Taxable income from line 360 on page 3	18,984,945		
Deduct: Amount from line 400, 405, 410, or 425 on page 4, whichever is the least			
Net amount	18,984,945 ▶	18,984,945	ii

Refundable tax on CCPC's investment income – 6 2 / 3 % of whichever is less: amount i or ii	604		C
Subtotal (**add** lines A to C)		7,214,279	D

Deduct:

Small business deduction from line 430 on page 4			1	
Federal tax abatement	608	1,898,495		
Manufacturing and processing profits deduction from Schedule 27	616			
Investment corporation deduction	620			
Taxed capital gains 624				
Additional deduction – credit unions from Schedule 17	628			
Federal foreign non-business income tax credit from Schedule 21	632			
Federal foreign business income tax credit from Schedule 21	636			
General tax reduction for CCPCs from amount M on page 5	638	2,183,269		
General tax reduction from amount X on page 5	639			
Federal logging tax credit from Schedule 21	640			
Federal qualifying environmental trust tax credit	648			
Investment tax credit from Schedule 31	652	245,045		
Subtotal		4,326,809 ▶	4,326,809	E

Part I tax payable – Line D **minus** line E	2,887,470	F

Enter amount F on line 700 on page 8.

Summary of tax and credits

Federal tax

Part I tax payable from page 7			700	2,887,470
Part II surtax payable from Schedule 46			708	
Part III.1 tax payable from Schedule 55			710	
Part IV tax payable from Schedule 3			712	
Part IV.1 tax payable from Schedule 43			716	
Part VI tax payable from Schedule 38			720	
Part VI.1 tax payable from Schedule 43			724	
Part XIII.1 tax payable from Schedule 92			727	
Part XIV tax payable from Schedule 20			728	
			Total federal tax	2,887,470

Add provincial or territorial tax:

Provincial or territorial jurisdiction . . . 750 ON
(if more than one jurisdiction, enter "multiple" and complete Schedule 5)

Net provincial or territorial tax payable (except Quebec and Alberta)	760	1,905,429		
Provincial tax on large corporations (Nova Scotia Schedule 342)	765			
		1,905,429 ►		1,905,429
			Total tax payable 770	4,792,899 A

Deduct other credits:

Investment tax credit refund from Schedule 31	780			
Dividend refund from page 6	784			
Federal capital gains refund from Schedule 18	788			
Federal qualifying environmental trust tax credit refund	792			
Canadian film or video production tax credit refund (Form T1131)	796			
Film or video production services tax credit refund (Form T1177)	797			
Tax withheld at source	800			
Total payments on which tax has been withheld 801				
Provincial and territorial capital gains refund from Schedule 18	808			
Provincial and territorial refundable tax credits from Schedule 5	812			
Tax instalments paid	840	5,136,448		
Total credits	890	5,136,448 ►		5,136,448 B

Refund code 894 1 Overpayment 343,549 ◄ Balance (line A minus line B) -343,549

If the result is negative, you have an **overpayment**.
If the result is positive, you have a **balance unpaid**.
Enter the amount on whichever line applies.

Generally, we do not charge or refund a difference of $2 or less.

Balance unpaid . . . .

Enclosed payment 898

Direct deposit request

To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:

☐ Start ☐ Change information 910 ______ Branch number

914 ______ Institution number 918 ______ Account number

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due? . . . 896 1 Yes ☐ 2 No ☒

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Certification

I, 950 Pastoric (Last name in block letters) 951 Dan (First name in block letters) 954 Executive VP & COO (Position, office, or rank)

am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I also certify that the method of calculating income for this tax year is consistent with that of the previous tax year ~~except as~~ specifically disclosed ~~in a~~ statement attached to this return.

955 2012/06/27 Date (yyyy/mm/dd) ______ Signature of the authorized signing officer of the corporation 956 [redacted] Telephone number

Is the contact person the same as the authorized signing officer? If **no**, complete the information below . . . . 957 1 Yes ☐ 2 No ☒

958 Martin Sultana (Name in block letters) 959 (905) 283-4255 (Telephone number)

Language of correspondence – Langue de correspondance

Indicate your language of correspondence by entering **1** for English or **2** for French.
Indiquez votre langue de correspondance en inscrivant **1** pour anglais ou **2** pour français. 990 1

Privacy Act, Personal Information Bank number CRA PPU 047

Schedule of Instalment Remittances

Name of corporation contact

Telephone number

Effective interest date	Description (instalment remittance, split payment, assessed credit)	Amount of credit
	Instalments	5,136,448
	Total amount of instalments claimed (carry the result to line 840 of the T2 Return)	5,136,448 A
	Total instalments credited to the taxation year per T9	5,136,448 B

Transfer

	Account number	Taxation year end	Amount	Effective interest date	Description
From:					
To:					
From:					
To:					
From:					
To:					
From:					
To:					
From:					
To:					

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SCHEDULE 141

NOTES CHECKLIST

Name of corporation	Business Number	Tax year-end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- Parts 1, 2, and 3 of this schedule must be completed from the perspective of the person (referred to in these parts as the "accountant") who prepared or reported on the financial statements.
- For more information, see Guide RC4088, *General Index of Financial Information (GIFI)* and Guide T4012, *T2 Corporation – Income Tax Guide*.
- Complete this schedule and include it with your T2 return along with the other GIFI schedules.

If the person preparing the tax return is not the accountant referred to above, they must still complete Parts 1, 2, 3, and 4, as applicable.

Part 1 – Information on the accountant who prepared or reported on the financial statements

Does the accountant have a professional designation? ..... 095 1 Yes [X] 2 No [ ]

Is the accountant connected* with the corporation? ..... 097 1 Yes [ ] 2 No [X]

* A person connected with a corporation can be: (i) a shareholder of the corporation who owns more than 10% of the common shares; (ii) a director, an officer, or an employee of the corporation; or (iii) a person not dealing at arm's length with the corporation.

Note: If the accountant does not have a professional designation **or** is connected to the corporation, you do not have to complete Parts 2 and 3 of this schedule. However, you do have to complete Part 4, as applicable.

Part 2 – Type of involvement with the financial statements

Choose the option that represents the highest level of involvement of the accountant: 198

Completed an auditor's report ..... 1 [X]

Completed a review engagement report ..... 2 [ ]

Conducted a compilation engagement ..... 3 [ ]

Part 3 – Reservations

If you selected option "1" or "2" under **Type of involvement with the financial statements** above, answer the following question:

Has the accountant expressed a reservation? ..... 099 1 Yes [ ] 2 No [X]

Part 4 – Other information

If you have a professional designation and are not the accountant associated with the financial statements in Part 1 above, choose one of the following options: 110

Prepared the tax return (financial statements prepared by client) ..... 1 [ ]

Prepared the tax return and the financial information contained therein (financial statements have not been prepared) ..... 2 [ ]

Were notes to the financial statements prepared? ..... 101 1 Yes [X] 2 No [ ]

If yes, complete lines 104 to 107 below:

Are subsequent events mentioned in the notes? ..... 104 1 Yes [ ] 2 No [X]

Is re-evaluation of asset information mentioned in the notes? ..... 105 1 Yes [ ] 2 No [X]

Is contingent liability information mentioned in the notes? ..... 106 1 Yes [X] 2 No [ ]

Is information regarding commitments mentioned in the notes? ..... 107 1 Yes [X] 2 No [ ]

Does the corporation have investments in joint venture(s) or partnership(s)? ..... 108 1 Yes [ ] 2 No [X]

Part 4 – Other information (continued)

Impairment and fair value changes

In any of the following assets, was an amount recognized in net income or other comprehensive income (OCI) as a result of an impairment loss in the tax year, a reversal of an impairment loss recognized in a previous tax year, or a change in fair value during the tax year? . . . . . 200 1 Yes [ ] 2 No [X]

If **yes**, enter the amount recognized:

		In net income Increase (decrease)		In OCI Increase (decrease)
Property, plant, and equipment	210		211	
Intangible assets	215		216	
Investment property	220			
Biological assets	225			
Financial instruments	230		231	
Other	235		236	

Financial instruments

Did the corporation derecognize any financial instrument(s) during the tax year? . . . . . 250 1 Yes [ ] 2 No [X]

Did the corporation apply hedge accounting during the tax year? . . . . . 255 1 Yes [ ] 2 No [X]

Did the corporation discontinue hedge accounting during the tax year? . . . . . 260 1 Yes [ ] 2 No [X]

Adjustments to opening equity

Was an amount included in the opening balance of retained earnings or equity, in order to correct an error, to recognize a change in accounting policy, or to adopt a new accounting standard in the current tax year? . . . . . 265 1 Yes [ ] 2 No [X]

If **yes**, you have to maintain a separate reconciliation.

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NET INCOME (LOSS) FOR INCOME TAX PURPOSES — SCHEDULE 1

Corporation's name	Business Number	Tax year end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes. For more information, see the T2 *Corporation Income Tax Guide*.
- Sections, subsections, and paragraphs referred to on this schedule are from the *Income Tax Act*.

Amount calculated on line 9999 from Schedule 125				20,639,000 A
Add:				
Provision for income taxes – current		101	2,131,000	
Interest and penalties on taxes		103	61,315	
Amortization of tangible assets		104	26,037,788	
Charitable donations and gifts from Schedule 2		112	600	
Taxable capital gains from Schedule 6		113	27,599	
Scientific research expenditures deducted per financial statements		118	240,324	
Non-deductible club dues and fees		120	23,450	
Non-deductible meals and entertainment expenses		121	39,849	
Reserves from financial statements – balance at the end of the year		126	16,083,797	
Subtotal of additions			44,645,722 ▶	44,645,722
Other additions:				
Miscellaneous other additions:				
603 12(1)(x) income	4,942,405			
OITC/ORDTC/BCRDTC/ABRDTC from prior year - 12(1)(x)	23,118			
Total	4,965,523	293	4,965,523	
604 Other additions (see attached)	245,329			
Smart meter deferral - variance account	4,248,822			
Total	4,494,151	294	4,494,151	
Subtotal of other additions		199	9,459,674 ▶	9,459,674
Total additions		500	54,105,396 ▶	54,105,396
Deduct:				
Gain on disposal of assets per financial statements		401	156,927	
Capital cost allowance from Schedule 8		403	35,466,340	
Cumulative eligible capital deduction from Schedule 10		405	1,090,892	
SR&ED expenditures claimed in the year from Form T661 (line 460)		411	150,499	
Reserves from financial statements – balance at the beginning of the year		414	4,786,806	
Subtotal of deductions			41,651,464 ▶	41,651,464
Other deductions:				
Miscellaneous other deductions:				
700 Other deductions (see attached)		390	4,357,396	
701 Smart meter deductions (see attached)		391	4,341,511	
703 20(1)(e) deduction	438,476			
Total	438,476	393	438,476	
704 13(7.4) election	4,942,405			
Total	4,942,405	394	4,942,405	
Subtotal of other deductions		499	14,079,788 ▶	14,079,788
Total deductions		510	55,731,252 ▶	55,731,252
Net income (loss) for income tax purposes – enter on line 300 of the T2 return				19,013,144

T2 SCH 1 E (10)

Canada

Attached Schedule with Total

Line 390 – Amount for line 700

Title Line 390 – Amount for line 700

Description	Amount	
IFRS expenses deferred for accounting; deductible for tax	391,150	00
RCVA expenses deferred for accounting; deductible for tax	155,703	00
RCVA STR expenses deferred for accounting; deductible for tax	67,243	00
PCB costs and LPP recovery deferred for accounting; deductible for tax	-436,143	00
AFUDC - interest capitalized for book purposes - deductible for tax	400,115	00
Notional interest income recorded in books	160,037	00
2010 SR&ED ITC already included in accounting income	591,999	00
2010 ORDTC on proxy amount already included in accounting income	14,524	00
Overhead burdens capitalized for accounting; deducted for tax	2,858,394	00
Activity relating to 2010 EDDVAR decision	29,422	00
2010 ORDTC amount already included in accounting income	124,952	00
Total	4,357,396	00

Attached Schedule with Total

Line 391 – Amount for line 701

Title Line 391 – Amount for line 701

Description	Amount	
Smart meter income recognized in 2011 accounting income	4,341,511	00
Total	4,341,511	00

Attached Schedule with Total

Line 704 – Amount

Title Line 704 – Amount

Explanatory note

THE TAXPAYER HEREBY ELECTS, PURSUANT TO SUBSECTION 13(7.4) TO NOT INCLUDE $4,942,405 IN INCOME PURSUANT TO PARAGRAPH 12(1)(x). ACCORDINGLY, THE TAXPAYER HAS REDUCED THE COST OF PROPERTY ACQUIRED DURING THE YEAR BY $4,942,405.

Description	Amount
Election 13(7.4) - Reduction in deemed capital cost of property	4,942,405 00
Total	4,942,405 00

Attached Schedule with Total

Line 604 – Amount

Title Line 604 – Amount

Description	Amount	
Amortization of debt issuance costs	188,761	00
Amortization of debt issuance costs	56,568	00
Total	245,329	00

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SCHEDULE 2

CHARITABLE DONATIONS AND GIFTS

Name of corporation	Business Number	Tax year-end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- For use by corporations to claim any of the following:
  - charitable donations;
  - gifts to Canada, a province, or a territory;
  - gifts of certified cultural property;
  - gifts of certified ecologically sensitive land; or
  - additional deduction for gifts of medicine.
- The donations and gifts are eligible for a five-year carryforward.
- Use this schedule to show a credit transfer following an amalgamation or the wind-up of a subsidiary as described under subsections 87(1) and 88(1) of the *Income Tax Act*.
- For donations and gifts made after March 22, 2004, subsection 110.1(1.2) of the *Income Tax Act* provides as follows:
  - Where a particular corporation has undergone an acquisition of control, for tax years that end on or after the acquisition of control, no corporation can claim a deduction for a gift made by the particular corporation to a qualified donee before the acquisition of control
  - If a particular corporation makes a gift to a qualified donee pursuant to an arrangement under which both the gift and the acquisition of control is expected, no corporation can claim a deduction for the gift unless the person acquiring control of the particular corporation is the qualified donee.
- Under proposed changes, the eligible amount of a charitable gift is the amount by which the fair market value of the gift exceeds the amount of an advantage, if any, for the gift.
- Under proposed changes, a gift of medicine made after March 18, 2007, to qualifying organizations for activities outside of Canada, may be eligible for an additional deduction if the gift is an eligible medical gift. This additional deduction is calculated in Part 6.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return*.
- For more information, see the *T2 Corporation – Income Tax Guide*.

Part 1 – Charitable donations

Charity/Recipient	Amount ($100 or more only)
Region of Peel	500
Subtotal	500
Add: Total donations of less than $100 each	100
Total donations in current tax year	600

	Line		Federal	Québec	Alberta
Charitable donations at the end of the previous tax year					
Deduct: Charitable donations expired after five tax years*	239				
Charitable donations at the beginning of the tax year	240				
Add:					
Charitable donations transferred on an amalgamation or the wind-up of a subsidiary	250				
Total current-year charitable donations made (enter this amount on line 112 of Schedule 1)	210	600			
Subtotal (line 250 **plus** line 210)			600	600	600
Deduct: Adjustment for an acquisition of control (for donations made after March 22, 2004)	255				
Total charitable donations available			600 A	600	600
Deduct: Amount applied against taxable income (cannot be more than amount K in Part 2) (enter this amount on line 311 of the T2 return)	260		600	600	600
Charitable donations closing balance	280				

* For the federal and Alberta, the gifts expire after five tax years. For Québec, gifts made in a tax year that ended before March 24, 2006, expire after five tax years and gifts made in a tax year that ended after March 23, 2006, expire after twenty tax years.

Amounts carried forward – Charitable donations

Year of origin:		Federal	Québec	Alberta
1st prior year	2010-12-31			
2nd prior year	2009-12-31			
3rd prior year	2008-12-31			
4th prior year	2007-12-31			
5th prior year	2006-12-31			
6th prior year*	2005-12-31			
7th prior year	2004-12-31			
8th prior year	2003-12-31			
9th prior year	2002-12-31			
10th prior year	2001-12-31			
11th prior year	2001-09-30			
12th prior year	2000-12-31			
13th prior year	1999-12-31			
14th prior year	1998-12-31			
15th prior year	1997-12-31			
16th prior year	1996-12-31			
17th prior year	1995-12-31			
18th prior year	1994-12-31			
19th prior year	1993-12-31			
20th prior year	1992-12-31			
21st prior year*	1991-12-31			
Total (to line A)				

* For the federal and Alberta, the 6th prior year gifts expire in the current year. For Québec, the 6th prior year gifts made in a tax year that ended before March 24, 2006, expire in the current year and the 21st prior year gifts made in a tax year that ended after March 23, 2006, expire in the current year.

Part 2 – Calculation of the maximum allowable deduction for charitable donations

Net income for tax purposes* **multiplied** by 75 %			14,259,858	B
Taxable capital gains arising in respect of gifts of capital property included in Part 1**	225			C
Taxable capital gain in respect of deemed gifts of non-qualifying securities per subsection 40(1.01)	227			D
The amount of the recapture of capital cost allowance in respect of charitable gifts	230			
Proceeds of disposition, less outlays and expenses**				E
Capital cost**				F
Amount E or F, whichever is less	235			
Amount on line 230 or 235, whichever is less				G
Subtotal (**add** amounts C, D, and G)				H
Amount H **multiplied** by 25 %				I
Subtotal (amount B **plus** amount I)			14,259,858	J
Maximum allowable deduction for charitable donations (enter amount A from Part 1, amount J, or net income for tax purposes, whichever is less)			600	K

* For credit unions, this amount is before the deduction of payments pursuant to allocations in proportion to borrowing and bonus interest.

** This amount must be prorated by the following calculation: eligible amount of the gift **divided by** the proceeds of disposition of the gift.

Part 3 – Gifts to Canada, a province, or a territory

Gifts to Canada, a province, or a territory at the end of the previous tax year			
Deduct: Gifts to Canada, a province, or a territory expired after five tax years	339		
Gifts to Canada, a province, or a territory at the beginning of the tax year	340		►
Add: Gifts to Canada, a province, or a territory transferred on an amalgamation or the windup of a subsidiary	350		
Total current-year gifts made to Canada, a province, or a territory*	310		
Subtotal (line 350 **plus** line 310)			
Deduct: Adjustment for an acquisition of control (for gifts made after March 22, 2004)		355	
Total gifts to Canada, a province, or a territory available			
Deduct: Amount applied against taxable income (enter this amount on line 312 of the T2 return).		360	
Gifts to Canada, a province, or a territory closing balance		380	

* Not applicable for gifts made after February 18, 1997, unless a written agreement was made before this date. If no written agreement exists, enter the amount on line 210 and complete Part 2.

Part 4 – Gifts of certified cultural property

		Federal	Québec	Alberta
Gifts of certified cultural property at the end of the previous tax year				
Deduct: Gifts of certified cultural property expired after five tax years*	439			
Gifts of certified cultural property at the beginning of the tax year	440			
Add: Gifts of certified cultural property transferred on an amalgamation or the windup of a subsidiary	450			
Total current-year gifts of certified cultural property	410			
Subtotal (line 450 **plus** line 410)				
Deduct: Adjustment for an acquisition of control (for gifts made after March 22, 2004)	455			
Total gifts of certified cultural property available				
Deduct: Amount applied against taxable income (enter this amount on line 313 of the T2 return)	460			
Gifts of certified cultural property closing balance	480			

* For the federal and Alberta, the gifts expire after five tax years. For Québec, gifts made in a tax year that ended before March 24, 2006, expire after five tax years and gifts made in a tax year that ended after March 23, 2006, expire after twenty tax years.

Amount carried forward – Gifts of certified cultural property

Year of origin:		Federal	Québec	Alberta
1st prior year	2010-12-31			
2nd prior year	2009-12-31			
3rd prior year	2008-12-31			
4th prior year	2007-12-31			
5th prior year	2006-12-31			
6th prior year*	2005-12-31			
7th prior year	2004-12-31			
8th prior year	2003-12-31			
9th prior year	2002-12-31			
10th prior year	2001-12-31			
11th prior year	2001-09-30			
12th prior year	2000-12-31			
13th prior year	1999-12-31			
14th prior year	1998-12-31			
15th prior year	1997-12-31			
16th prior year	1996-12-31			
17th prior year	1995-12-31			
18th prior year	1994-12-31			
19th prior year	1993-12-31			
20th prior year	1992-12-31			
21st prior year*	1991-12-31			
Total				

* For the federal and Alberta, the 6th prior year gifts expire in the current year. For Québec, the 6th prior year gifts made in a tax year that ended before March 24, 2006, expire in the current year and the 21st prior year gifts made in a tax year that ended after March 23, 2006, expire in the current year.

Part 5 – Gifts of certified ecologically sensitive land

		Federal	Québec	Alberta
Gifts of certified ecologically sensitive land at the end of the previous tax year				
Deduct: Gifts of certified ecologically sensitive land expired after five tax years*	539			
Gifts of certified ecologically sensitive land at the beginning of the tax year	540			
Add: Gifts of certified ecologically sensitive land transferred on an amalgamation or the windup of a subsidiary	550			
Total current-year gifts of certified ecologically sensitive land	510			
Subtotal (line 550 **plus** line 510)				
Deduct: Adjustment for an acquisition of control (for gifts made after March 22, 2004)	555			
Total gifts of certified ecologically sensitive land available				
Deduct: Amount applied against taxable income (enter this amount on line 314 of the T2 return)	560			
Gifts of certified ecologically sensitive land closing balance	580			

* For the federal and Alberta, the gifts expire after five tax years. For Québec, gifts made in a tax year that ended before March 24, 2006, expire after five tax years and gifts made in a tax year that ended after March 23, 2006, expire after twenty tax years.

Amounts carried forward – Gifts of certified ecologically sensitive land

Year of origin:		Federal	Québec	Alberta
1st prior year	2010-12-31			
2nd prior year	2009-12-31			
3rd prior year	2008-12-31			
4th prior year	2007-12-31			
5th prior year	2006-12-31			
6th prior year*	2005-12-31			
7th prior year	2004-12-31			
8th prior year	2003-12-31			
9th prior year	2002-12-31			
10th prior year	2001-12-31			
11th prior year	2001-09-30			
12th prior year	2000-12-31			
13th prior year	1999-12-31			
14th prior year	1998-12-31			
15th prior year	1997-12-31			
16th prior year	1996-12-31			
17th prior year	1995-12-31			
18th prior year	1994-12-31			
19th prior year	1993-12-31			
20th prior year	1992-12-31			
21st prior year*	1991-12-31			
Total				

* For the federal and Alberta, the 6th prior year gifts expire in the current year. For Québec, the 6th prior year gifts made in a tax year that ended before March 24, 2006, expire in the current year and the 21st prior year gifts made in a tax year that ended after March 23, 2006, expire in the current year.

Part 6 – Additional deduction for gifts of medicine

	Code	Federal		Québec		Alberta	
Additional deduction for gifts of medicine at the end of the previous tax year							
Deduct: Additional deduction for gifts of medicine expired after five tax years	639						
Additional deduction for gifts of medicine at the beginning of the tax year	640						
Add: Additional deduction for gifts of medicine transferred on an amalgamation or the wind-up of a subsidiary	650						
Additional deduction for gifts of medicine for the current year:							
Proceeds of disposition	602		1		1		1
Cost of gifts of medicine	601		2		2		2
Subtotal (line 1 **minus** line 2)			3		3		3
Line 3 **multiplied** by 50 %			4		4		4
Eligible amount of gifts	600		5		5		5

Federal

A ______ x (B ______ / C) = Additional deduction for gifts of medicine for the current year **610** ______

Québec

A ______ x (B ______ / C) = Additional deduction for gifts of medicine for the current year ______

Alberta

A ______ x (B ______ / C) = Additional deduction for gifts of medicine for the current year ______

where:

A is the **lesser** of line 2 and line 4

B is the eligible amount of gifts (line 600)

C is the proceeds of disposition (line 602)

	Code	Federal	Québec	Alberta
Subtotal (line 650 **plus** line 610)				
Deduct: Adjustment for an acquisition of control	655			
Total additional deduction for gifts of medicine available				
Deduct: Amount applied against taxable income (enter this amount on line 315 of the T2 return)	660			
Additional deduction for gifts of medicine closing balance	680			

Amounts carried forward – Additional deduction for gifts of medicine

Year of origin:		Federal	Québec	Alberta
1st prior year	2010-12-31			
2nd prior year	2009-12-31			
3rd prior year	2008-12-31			
4th prior year	2007-12-31			
5th prior year	2006-12-31			
6th prior year*	2005-12-31			
Total				

* These donations expired in the current year.

Québec – Gifts of musical instruments

Gifts of musical instruments at the end of the previous tax year		A
Deduct: Gifts of musical instruments expired after twenty tax years		B
Gifts of musical instruments at the beginning of the tax year		C
Add:		
Gifts of musical instruments transferred on an amalgamation or the wind-up of a subsidiary		D
Total current-year gifts of musical instruments		E
Subtotal (line D **plus** line E)		F
Deduct: Adjustment for an acquisition of control		G
Total gifts of musical instruments available		H
Deduct: Amount applied against taxable income		I
Gifts of musical instruments closing balance		J

Amounts carried forward – Gifts of musical instruments

Year of origin:		Québec
1st prior year	2010-12-31	
2nd prior year	2009-12-31	
3rd prior year	2008-12-31	
4th prior year	2007-12-31	
5th prior year	2006-12-31	
6th prior year*	2005-12-31	
7th prior year	2004-12-31	
8th prior year	2003-12-31	
9th prior year	2002-12-31	
10th prior year	2001-12-31	
11th prior year	2001-09-30	
12th prior year	2000-12-31	
13th prior year	1999-12-31	
14th prior year	1998-12-31	
15th prior year	1997-12-31	
16th prior year	1996-12-31	
17th prior year	1995-12-31	
18th prior year	1994-12-31	
19th prior year	1993-12-31	
20th prior year	1992-12-31	
21st prior year*	1991-12-31	
Total		

* These gifts expired in the current year.

T2 SCH 2 E (07) Canada

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DIVIDENDS RECEIVED, TAXABLE DIVIDENDS PAID, AND PART IV TAX CALCULATION

SCHEDULE 3

Name of corporation	Business Number	Tax year-end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- This schedule is for the use of any corporation to report:
  - non-taxable dividends under section 83;
  - deductible dividends under subsection 138(6);
  - taxable dividends deductible from income under section 112, subsection 113(2) and paragraphs 113(1)(a), (b) or (d); or
  - taxable dividends paid in the tax year that qualify for a dividend refund.
- The calculations in this schedule apply only to private or subject corporations.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal *Income Tax Act*.
- A recipient corporation is connected with a payer corporation at any time in a tax year, if at that time the recipient corporation:
  - controls the payer corporation, other than because of a right referred to in paragraph 251(5)(b); or
  - owns more than 10% of the issued share capital (with full voting rights), and shares that have a fair market value of more than 10% of the fair market value of all shares of the payer corporation.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return*.
- "X" under column A if dividend received from a foreign source (connected corporation only).
- Enter in column F1, the amount of dividends received reported in column 240 that are eligible.
- Under column F2, enter the code that applies to the deductible taxable dividend.

Part 1 – Dividends received in the tax year

Do not include dividends received from foreign non-affiliates.

Name of payer corporation (from which the corporation received the dividend) 200	A	B Enter 1 if payer corporation is connected 205 (Complete if payer corporation is connected)	C Business Number of connected corporation 210 (Complete if payer corporation is connected)	D Tax year-end of the payer corporation in which the sections 112/113 and subsection 138(6) dividends in column F were paid YYYY/MM/DD 220 (Complete if payer corporation is connected)	E Non-taxable dividend under section 83 230
				Total (enter on line 402 of Schedule 1)	

Note: If your corporation's tax year-end is different than that of the connected payer corporation, your corporation could have received dividends from more than one tax year of the payer corporation. If so, use a separate line to provide the information for each tax year of the payer corporation.

F Taxable dividends deductible from taxable income under section 112, subsections 113(2) and 138(6), and paragraphs 113(1)(a), (b), or (d)* 240	F1 Eligible dividends (included in column F)	F2	G Total taxable dividends paid by connected payer corporation (for tax year in column D) 250 (Complete if payer corporation is connected)	H Dividend refund of the connected payer corporation (for tax year in column D)** 260 (Complete if payer corporation is connected)	I Part IV tax before deductions F x 1 / 3 *** 270
					J

Total (enter the amount from column F on line 320 of the T2 return and amount J in Part 2)

* If taxable dividends are received, enter the amount in column 240, but if the corporation is not subject to Part IV tax (such as a public corporation other than a subject corporation as defined in subsection 186(3)), enter "0" in column 270. Life insurers are not subject to Part IV tax on subsection 138(6) dividends.

** If the connected payer corporation's tax year ends after the corporation's balance-due day for the tax year (two or three months, as applicable), you have to estimate the payer's dividend refund when you calculate the corporation's Part IV tax payable.

*** For dividends received from connected corporations: Part IV tax = $\frac{\text{Column F x Column H}}{\text{Column G}}$

Part 2 – Calculation of Part IV tax payable

Part IV tax before deductions (amount J in Part 1) . . . . ____________

Deduct:

Part IV.I tax payable on dividends subject to Part IV tax . . . . 320 ____________

Subtotal ____________

Deduct:

Current-year non-capital loss claimed to reduce Part IV tax	330	
Non-capital losses from previous years claimed to reduce Part IV tax	335	
Current-year farm loss claimed to reduce Part IV tax	340	
Farm losses from previous years claimed to reduce Part IV tax	345	
Total losses applied against Part IV tax		x 1 / 3 = ____________

Part IV tax payable (enter amount on line 712 of the T2 return) . . . . 360 ____________

Part 3 – Taxable dividends paid in the tax year that qualify for a dividend refund

	A	B	C	D	D1
	Name of connected recipient corporation 400	Business Number 410	Tax year end of connected recipient corporation in which the dividends in column D were received YYYY/MM/DD 420	Taxable dividends paid to connected corporations 430	Eligible dividends (included in column D)
1	Enersource Corporation	89858 6417 RC0001	2011-12-31	10,231,000	

Note

If your corporation's tax year-end is different than that of the connected recipient corporation, your corporation could have paid dividends in more than one tax year of the recipient corporation. If so, use a separate line to provide the information for each tax year of the recipient corporation.

Total 10,231,000

Total taxable dividends paid in the tax year to other than connected corporations . . . . 450 ____________

Eligible dividends (included in line 450) . . . . 450a ____________

Total taxable dividends paid in the tax year that qualify for a dividend refund (total of column D above **plus** line 450) 460 10,231,000

Part 4 – Total dividends paid in the tax year

Complete this part if the total taxable dividends paid in the tax year that qualify for a dividend refund (line 460 above) is different from the total dividends paid in the tax year.

Total taxable dividends paid in the tax year for the purposes of a dividend refund (from above) 10,231,000

Other dividends paid in the tax year (total of 510 to 540) . . . . ____________

Total dividends paid in the tax year 500 10,231,000

Deduct:

Dividends paid out of capital dividend account	510	
Capital gains dividends	520	
Dividends paid on shares described in subsection 129(1.2)	530	
Taxable dividends paid to a controlling corporation that was bankrupt at any time in the year	540	
Subtotal		► ____________

Total taxable dividends paid in the tax year that qualify for a dividend refund 10,231,000

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SCHEDULE 4

CORPORATION LOSS CONTINUITY AND APPLICATION

Name of corporation	Business Number	Tax year-end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- Use this form to determine the continuity and use of available losses; to determine a current-year non-capital loss, farm loss, restricted farm loss, or limited partnership loss; to determine the amount of restricted farm loss and limited partnership loss that can be applied in a year; and to ask for a loss carryback to previous years.
- A corporation can choose whether or not to deduct an available loss from income in a tax year. The corporation can deduct losses in any order. However, for each type of loss, deduct the oldest loss first.
- According to subsection 111(4) of the *Income Tax Act*, when control has been acquired, no amount of capital loss incurred for a tax year ending (TYE) before that time is deductible in computing taxable income in a TYE after that time. Also, no amount of capital loss incurred in a TYE after that time is deductible in computing taxable income of a TYE before that time.
- When control has been acquired, subsection 111(5) provides for similar treatment of non-capital and farm losses, except as listed in paragraphs 111(5)(a) and (b).
- For information on these losses, see the *T2 Corporation – Income Tax Guide*.
- File one completed copy of this schedule with the T2 return, or send the schedule by itself to the tax centre where the return is filed.
- Parts, sections, subsections, paragraphs, and subparagraphs mentioned in this schedule refer to the *Act*.

Part 1 – Non-capital losses

Determination of current-year non-capital loss

Net income (loss) for income tax purposes			19,013,144
Deduct: (increase a loss)			
Net capital losses deducted in the year (enter as a positive amount)		27,599	
Taxable dividends deductible under sections 112, 113(1), or subsection 138(6)			
Amount of Part VI.1 tax deductible			
Amount deductible as prospector's and grubstaker's shares – Paragraph 110(1)(d.2)			
		27,599 ▶	27,599
Subtotal (if positive, enter "0")			
Deduct: (increase a loss)			
Section 110.5 or subparagraph 115(1)(a)(vii) – Addition for foreign tax deductions			
Subtotal			
Add: (decrease a loss)			
Current-year farm loss (whichever is less: the net loss from farming or fishing included in the income, or the non-capital loss before deducting the farm loss. Enter this amount on line 310.)			
Current-year non-capital loss (if positive, enter "0"; if negative, enter this amount on line 110 as a positive)			

Continuity of non-capital losses and request for a carryback

Non-capital loss at the end of the previous tax year			
Deduct: Non-capital loss expired*	100		
Non-capital losses at the beginning of the tax year	102	▶	
Add:			
Non-capital losses transferred on the amalgamation or the wind-up of a subsidiary corporation	105		
Current-year non-capital loss (from calculation above)	110		
		▶	
Subtotal			

Part 1 – Non-capital losses (continued)

		Subtotal from page 1	
Deduct:			
Other adjustments (includes adjustments for an acquisition of control)	150		
Section 80 – Adjustments for forgiven amounts	140		
Subsection 111(10) – Adjustments for fuel tax rebate			
Non-capital losses of previous tax years applied in the current tax year (enter on line 331 of the T2 return)	130		
Current and previous year non-capital losses applied against current-year taxable dividends subject to Part IV tax (enter on lines 330 and 335 of Schedule 3, *Dividends Received, Taxable Dividends Paid, and Part IV Tax Calculation*, respectively)	135		
		►	
Amount of non-capital losses available to carry back or carry forward to other years			
Deduct – Request to carry back non-capital loss to:			
First previous tax year to reduce taxable income	901		
Second previous tax year to reduce taxable income	902		
Third previous tax year to reduce taxable income	903		
First previous tax year to reduce taxable dividends subject to Part IV tax	911		
Second previous tax year to reduce taxable dividends subject to Part IV tax	912		
Third previous tax year to reduce taxable dividends subject to Part IV tax	913		
		►	
Closing balance of non-capital losses to be carried forward to future tax years		180	

* A non-capital loss expires as follows:
- after **7** tax years if it arose in a tax year ending before March 23, 2004;
- after **10** tax years if it arose in a tax year ending after March 22, 2004, and before 2006; and
- after **20** tax years if it arose in a tax year ending after 2005.

An allowable business investment loss becomes a net capital loss as follows:
- after **7** tax years if it arose in a tax year ending before March 23, 2004; and
- after **10** tax years if it arose in a tax year ending after March 22, 2004.

Part 2 – Capital losses

Continuity of capital losses and request for a carryback

Capital losses at the end of the previous tax year	200	257,624	
Capital losses transferred on the amalgamation or the wind-up of a subsidiary corporation	205		
		257,624	► 257,624
Deduct:			
Other adjustments (includes adjustments for an acquisition of control)	250		
Section 80 – Adjustments for forgiven amounts	240		
			►
		Subtotal	257,624
Add: Current-year capital loss (from the calculation on Schedule 6)		210	
Unused non-capital losses that expired in the tax year*		A	
Allowable business investment losses (ABIL) that expired as non-capital losses in the tax year**		B	
Enter amount from line A or B, whichever is less	215		
ABILs expired as non-capital loss: line 215 **divided** by the inclusion rate*** 50.0000 %		220	
		Subtotal	257,624

Part 2 – Capital losses (continued)

Subtotal from page 2 257,624

Note

If there has been an amalgamation or a windup of a subsidiary, do a separate calculation of the ABIL expired as non-capital loss for each predecessor or subsidiary. Add all these amounts, and enter the total at line 220 above.

Deduct: Capital losses from previous tax years applied against the current-year net capital gain (see Note 1) **225** 55,198

Amount of capital losses available to carry back or carry forward to other years 202,426

Deduct – Request to carry back capital loss to (see Note 2):

	Capital gain (100%)		Amount carried back (100%)
First previous tax year		951	
Second previous tax year		952	
Third previous tax year		953	

Capital losses – Closing balance **280** 202,426

Note 1

To get the net capital losses required to reduce the taxable capital gain included in the net income (loss) for the purpose of current-year tax, enter the amount from line 225 **multiplied** by 50% on line 332 of the T2 return.

Note 2

On line 225, 951, 952, or 953, whichever applies, enter the actual amount of the loss. When the loss is applied, **multiply** this amount by the 50% inclusion rate.

* If the losses were incurred in a tax year ending before March 23, 2004, enter the losses from the 8th previous tax year. If the losses were incurred in a tax year ending after March 22, 2004, and before 2006, enter the losses from the 11th previous tax year. Enter the losses from the 21st previous tax year if the losses were incurred in a tax year ending after 2005. Enter the part that was not used in previous years and the current year on line A.

** If the losses were incurred in a tax year ending before March 23, 2004, enter the losses from the 8th previous tax year. If the losses were incurred in a tax year ending after March 22, 2004, enter the losses from the 11th previous tax year. Enter the full amount on line B.

*** This inclusion rate is the rate used to calculate your ABIL referred to at line B. Therefore, use one of the following inclusion rates, whichever applies:

- For ABILs incurred in the 1999 and previous tax years, use 0.75.
- For ABILs incurred in the 2000 and 2001 tax years, the inclusion rate is equal to amount M on Schedule 6 – Version T2SCH6(01)
- For ABILs incurred in the 2002 and later tax years, use 0.50.

Part 3 – Farm losses

Continuity of farm losses and request for a carryback

Farm losses at the end of the previous tax year ....

Deduct: Farm loss expired* **300**

Farm losses at the beginning of the tax year .... **302** ▶

Add:

Farm losses transferred on the amalgamation or the windup of a subsidiary corporation **305**

Current-year farm loss **310**

▶

Subtotal

Part 3 – Farm losses (continued)

		Subtotal from page 3	
Deduct:			
Other adjustments (includes adjustments for an acquisition of control)	350		
Section 80 – Adjustments for forgiven amounts	340		
Amount applied against taxable income (enter on line 334 of the T2 return)	330		
Amount applied against taxable dividends subject to Part IV tax	335		
		▶	
Amount of farm losses available to carry back or carry forward to other years			
Deduct – Request to carry back farm loss to:			
First previous tax year to reduce taxable income	921		
Second previous tax year to reduce taxable income	922		
Third previous tax year to reduce taxable income	923		
First previous tax year to reduce taxable dividends subject to Part IV tax	931		
Second previous tax year to reduce taxable dividends subject to Part IV tax	932		
Third previous tax year to reduce taxable dividends subject to Part IV tax	933		
		▶	
Farm losses – Closing balance		380	

* A farm loss expires as follows:
- after **10** tax years if it arose in a tax year ending before 2006; and
- after **20** tax years if it arose in a tax year ending after 2005.

Part 4 – Restricted farm losses

Current-year restricted farm loss

Total losses for the year from farming business		485	C
Minus the deductible farm loss:			
$2,500 **plus** D or E, whichever is less	2,500		
(amount C above ______ – $2,500) **divided by 2** = ______ D			
6,250 E			
	2,500	▶	2,500 F
Current-year restricted farm loss (amount C **minus** amount F) (enter this amount on line 410)			

Continuity of restricted farm losses and request for a carryback

Restricted farm losses at the end of the previous tax year			
Deduct: Restricted farm loss expired*	400		
Restricted farm losses at the beginning of the tax year	402	▶	
Add:			
Restricted farm losses transferred on the amalgamation or the wind-up of a subsidiary corporation	405		
Current-year restricted farm loss (enter on line 233 of Schedule 1)	410		
		▶	
		Subtotal	

Part 4 – Restricted farm losses (continued)

Subtotal from page 4 ____

Deduct:

Amount applied against farming income (enter on line 333 of the T2 return)	430		
Section 80 – Adjustments for forgiven amounts	440		
Other adjustments	450		
			►
Amount of restricted farm losses available to carry back or carry forward to other years			

Deduct – Request to carry back restricted farm loss to:

First previous tax year to reduce farming income	941		
Second previous tax year to reduce farming income	942		
Third previous tax year to reduce farming income	943		
			►
Restricted farm losses – Closing balance		480	

Note

The total losses for the year from all farming businesses are calculated without including scientific research expenses.

* A restricted farm loss expires as follows:
  - after **10** tax years if it arose in a tax year ending before 2006; and
  - after **20** tax years if it arose in a tax year ending after 2005.

Part 5 – Listed personal property losses

Continuity of listed personal property loss and request for a carryback

Listed personal property losses at the end of the previous tax year			
Deduct: Listed personal property loss expired after seven tax years	500		
Listed personal property losses at the beginning of the tax year	502		►
Add: Current-year listed personal property loss (from Schedule 6)		510	
Subtotal			

Deduct:

Previous year personal property losses applied in the current tax year against listed personal property gains (enter on line 655 of Schedule 6)	530		
Other adjustments	550		
			►
Amount of listed personal property losses available to carry back or carry forward to other years			

Deduct – Request to carry back listed personal property loss to:

First previous tax year to reduce listed personal property gains	961		
Second previous tax year to reduce listed personal property gains	962		
Third previous tax year to reduce listed personal property gains	963		
			►
Listed personal property losses – Closing balance		580	

Part 7 – Limited partnership losses

Current-year limited partnership losses

1	2	3	4	5	6	7
Partnership identifier	Tax year ending YYYY/MM/DD	Corporation's share of limited partnership loss	Corporation's at-risk amount	Total of corporation's share of partnership investment tax credit, farming losses, and resource expenses	Column 4 **minus** column 5 (if negative, enter "0")	Current-year limited partnership losses (column 3 **minus** 6)
600	602	604	606	608		620
					Total (enter this amount on line 222 of Schedule 1)	

Limited partnership losses from previous tax years that may be applied in the current year

1	2	3	4	5	6	7
Partnership identifier	Tax year ending YYYY/MM/DD	Limited partnership losses at the end of the previous tax year	Corporation's at-risk amount	Total of corporation's share of partnership investment tax credit, business or property losses, and resource expenses	Column 4 **minus** column 5 (if negative, enter "0")	Limited partnership losses that may be applied in the year (the lesser of columns 3 and 6)
630	632	634	636	638		650

Continuity of limited partnership losses that can be carried forward to future tax years

1	2	3	4	5	6
Partnership identifier	Limited partnership losses at the end of the previous tax year	Limited partnership losses transferred on an amalgamation or the windup of a subsidiary	Current-year limited partnership losses (from column 620)	Limited partnership losses applied in the current year (cannot be more than column 650)	Current year limited partnership losses closing balance to be carried forward to future years (662 + 664 + 670 – 675)
660	662	664	670	675	680
			Total (enter this amount on line 335 of the T2 return)		

Note

If you have any current–or previous–year losses, please enter your partnership identifier on line 600, 630, or 660.

Part 8 – Election under paragraph 88(1.1)(f)

If you are making an election under paragraph 88(1.1)(f), check the box . . . . 190 Yes ☐

Further to a winding-up of a subsidiary, the portion of a non-capital loss, restricted farm loss, farm loss, or limited partnership loss from a wholly-owned subsidiary is deemed to be the loss of a parent from its tax year starting after the commencement of the winding-up.

Note

This election is only applicable for wind-ups under 88(1) that are reported on Schedule 24, *First-Time Filer after Incorporation, Amalgamation, or Winding-up of a Subsidiary into a Parent*, and the deemed provision is only for the tax years that start after the commencement of the wind-up.

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SCHEDULE 5

TAX CALCULATION SUPPLEMENTARY – CORPORATIONS

Corporation's name	Business Number	Tax year-end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- Use this schedule if, during the tax year, the corporation:
  - had a permanent establishment in more than one jurisdiction (corporations that have no taxable income should only complete columns A, B and D in Part 1);
  - is claiming provincial or territorial tax credits or rebates (see Part 2); or
  - has to pay taxes, other than income tax, for Newfoundland and Labrador, or Ontario (see Part 2).
- Regulations mentioned in this schedule are from the *Income Tax Regulations*.
- For more information, see the *T2 Corporation – Income Tax Guide*.
- Enter the regulation number in field 100 of Part 1.

Part 1 – Allocation of taxable income

100 ____________ Enter the regulation that applies (402 to 413).

A Jurisdiction Tick yes if the corporation had a permanent establishment in the jurisdiction during the tax year. *		B Total salaries and wages paid in jurisdiction	C (B x taxable income**) / G	D Gross revenue	E (D x taxable income**) / H	F Allocation of taxable income (C + E) x 1/2*** (where either G or H is nil, do not multiply by 1/2)
Newfoundland and Labrador	003 1 Yes ☐	103		143		
Newfoundland and Labrador offshore	004 1 Yes ☐	104		144		
Prince Edward Island	005 1 Yes ☐	105		145		
Nova Scotia	007 1 Yes ☐	107		147		
Nova Scotia offshore	008 1 Yes ☐	108		148		
New Brunswick	009 1 Yes ☐	109		149		
Quebec	011 1 Yes ☐	111		151		
Ontario	013 1 Yes ☐	113		153		
Manitoba	015 1 Yes ☐	115		155		
Saskatchewan	017 1 Yes ☐	117		157		
Alberta	019 1 Yes ☐	119		159		
British Columbia	021 1 Yes ☐	121		161		
Yukon	023 1 Yes ☐	123		163		
Northwest Territories	025 1 Yes ☐	125		165		
Nunavut	026 1 Yes ☐	126		166		
Outside Canada	027 1 Yes ☐	127		167		
Total		129 G		169 H		

* "Permanent establishment" is defined in Regulation 400(2).

** Starting in 2009, if the corporation has income or loss from an international banking centre: the taxable income is the amount on line 360 or line Z of the T2 return **plus** the total amount not required to be included, or **minus** the total amount not allowed to be deducted, in calculating the corporation's income under section 33.1 of the federal *Income Tax Act*.

*** For corporations other than those described under Regulation 402, use the appropriate calculation described in the Regulations to allocate taxable income.

Notes:

1. After determining the allocation of taxable income, you have to calculate the corporation's provincial or territorial tax payable. For more information on how to calculate the tax for each province or territory, see the instructions for Schedule 5 in the *T2 Corporation – Income Tax Guide*.
2. If the corporation has provincial or territorial tax payable, complete Part 2.

Part 2 – Ontario tax payable, tax credits, and rebates

Total taxable income	Income eligible for small business deduction	Provincial or territorial allocation of taxable income	Provincial or territorial tax payable before credits
18,984,945		18,984,945	2,194,100

	Line	Amount		Total	
Ontario basic income tax (from Schedule 500)	270	2,230,340			
Deduct: Ontario small business deduction (from schedule 500)	402	36,240			
Subtotal		2,194,100	►	2,194,100	A6
Add:					
Surtax re Ontario small business deduction (from Schedule 500)	272				
Ontario additional tax re Crown royalties (from Schedule 504)	274				
Ontario transitional tax debits (from Schedule 506)	276				
Recapture of Ontario research and development tax credit (from Schedule 508)	277				
Subtotal			►		B6
Subtotal (amount A6 **plus** amount B6)				2,194,100	C6
Deduct:					
Ontario resource tax credit (from Schedule 504)	404				
Ontario tax credit for manufacturing and processing (from Schedule 502)	406				
Ontario foreign tax credit (from Schedule 21)	408				
Ontario credit union tax reduction (from Schedule 500)	410				
Ontario transitional tax credits (from Schedule 506)	414	18,378			
Ontario political contributions tax credit (from Schedule 525)	415				
Subtotal		18,378	►	18,378	D6
Subtotal (amount C6 **minus** amount D6) (if negative, enter "0")				2,175,722	E6
Deduct: Ontario research and development tax credit (from Schedule 508)			416	47,333	
Ontario corporate income tax payable before Ontario corporate minimum tax credit (amount E6 **minus** amount on line 416) (if negative, enter "0")				2,128,389	F6
Deduct: Ontario corporate minimum tax credit (from schedule 510)			418		
Ontario corporate income tax payable (amount F6 **minus** amount on line 418) (if negative, enter "0")				2,128,389	G6
Add:					
Ontario corporate minimum tax (from Schedule 510)	278				
Ontario special additional tax on life insurance corporations (from Schedule 512)	280				
Ontario capital tax (from Schedule 514 or Schedule 515, whichever applies)	282				
Subtotal			►		H6
Total Ontario tax payable before refundable credits (amount G6 **plus** amount H6)				2,128,389	I6
Deduct:					
Ontario qualifying environmental trust tax credit	450				
Ontario co-operative education tax credit (from Schedule 550)	452	76,247			
Ontario apprenticeship training tax credit (from Schedule 552)	454	146,713			
Ontario computer animation and special effects tax credit (from Schedule 554)	456				
Ontario film and television tax credit (from Schedule 556)	458				
Ontario production services tax credit (from Schedule 558)	460				
Ontario interactive digital media tax credit (from Schedule 560)	462				
Ontario sound recording tax credit (from Schedule 562)	464				
Ontario book publishing tax credit (from Schedule 564)	466				
Ontario innovation tax credit (from Schedule 566)	468				
Ontario business-research institute tax credit (from Schedule 568)	470				
Other Ontario tax credits					
Subtotal		222,960	►	222,960	J6
Net Ontario tax payable or refundable credit (amount I6 **minus** amount J6) (if a credit, enter a negative amount) Include this amount on line 255.			290	1,905,429	K6

Summary

Enter the total net tax payable or refundable credits for all provinces and territories on line 255.

Net provincial and territorial tax payable or refundable credits 255 1,905,429

If the amount on line 255 is positive, enter the net provincial and territorial tax payable on line 760 of the T2 return.
If the amount on line 255 is negative, enter the net provincial and territorial refundable tax credits on line 812 of the T2 return.

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SCHEDULE 6

SUMMARY OF DISPOSITIONS OF CAPITAL PROPERTY

Name of corporation	Business Number	Tax year-end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- For use by corporations that have disposed of capital property or claimed an allowable business investment loss (ABIL), or both, in the tax year.
- Use this schedule to make a designation under paragraph 111(4)(e) of the federal *Income Tax Act* if control of the corporation has been acquired by a person or a group of persons.
- For more information, see the section called "Schedule 6, Summary of Dispositions of Capital Property" in the *T2 Corporation – Income Tax Guide.*

Designation under paragraph 111(4)(e) of the *Income Tax Act*
Are any dispositions shown on this schedule related to deemed dispositions designated under paragraph 111(4)(e)?
050 1 Yes [ ] 2 No [X] **If yes,** attach a statement specifying which properties are subject to such a designation.

Part 1 – Shares

No. of shares 100	Name of corporation 105	Class of shares 106	Date of acquisition YYYY/MM/DD 110	Proceeds of disposition 120	Adjusted cost base 130	Outlays and expenses (dispositions) 140	Gain (or loss) (column 120 **minus** cols. 130 and 140) 150	Foreign source
			Totals					

Total adjustment under subsection 112(3) of the Act to all losses identified in Part 1 160

Actual gain or loss from the disposition of shares (total of line 150 **plus** line 160) . . . . A

Part 2 – Real estate (Do not include losses on depreciable property.)

	Municipal address 1 = Address 1 2 = Address 2 3 = City 4 = Province, Country, Postal Code and Zip Code or Foreign Postal Code 200	Date of acquisition YYYY/MM/DD 210	Proceeds of disposition 220	Adjusted cost base 230	Outlays and expenses (dispositions) 240	Gain (or loss) (column 220 **minus** cols. 230 and 240) 250	Foreign source
1	36 Ontario Street		58,884	3,686		55,198	
		Totals	58,884	3,686		55,198	B

Part 3 – Bonds

Face value 300	Maturity date 305	Name of issuer 307	Date of acquisition YYYY/MM/DD 310	Proceeds of disposition 320	Adjusted cost base 330	Outlays and expenses (dispositions) 340	Gain (or loss) (column 320 **minus** cols. 330 and 340) 350	Foreign source
			Totals					C

Part 4 – Other properties (Do not include losses on depreciable property.)

Description 400	Date of acquisition YYYY/MM/DD 410	Proceeds of disposition 420	Adjusted cost base 430	Outlays and expenses (dispositions) 440	Gain (or loss) (column 420 **minus** cols. 430 and 440) 450	Foreign source
	Totals					D

Note:
Other property includes capital debts established as bad debts, as well as amounts that arise from foreign currency transactions.

Part 5 – Personal-use property (Do not include listed personal property.)

Description 500	Date of acquisition YYYY/MM/DD 510	Proceeds of disposition 520	Adjusted cost base 530	Outlays and expenses (dispositions) 540	Gain only (column 520 minus cols. 530 and 540) 550	Foreign source
	Totals					E

Note:
You cannot deduct losses on dispositions of personal-use property (other than listed personal property) from your income.

Part 6 – Listed personal property

Description 600	Date of acquisition YYYY/MM/DD 610	Proceeds of disposition 620	Adjusted cost base 630	Outlays and expenses (dispositions) 640	Gain (or loss) (column 620 minus cols. 630 and 640) 650	Foreign source
	Totals					

Subtract: Unapplied listed personal property losses from other years 655 ______

Net gains (or losses) ______ F

Note:
Net listed personal property losses can only be applied against listed personal property gains.
The amount on line 655 is from line 530 in Part 5 of Schedule 4, *Corporation Loss Continuity and Application.*

Part 7 – Determining allowable business investment losses

Property qualifying for and resulting in an allowable business investment loss

Name of small business corporation 900	Shares, enter 1; debt, enter 2 905	Date of acquisition YYYY/MM/DD 910	Proceeds of disposition 920	Adjusted cost base 930	Outlays and expenses (dispositions) 940	Loss only (column 920 minus cols. 930 and 940) 950	Foreign source
		Totals					G

ABILs . . . . Amount G ______ x 50.0000 % = ______ H

(enter amount H on line 406 of Schedule 1, *Net Income (Loss) for Income Tax Purposes*)

Note:
Properties listed in Part 7 should not be included in any other parts of Schedule 6.

Part 8 – Determining capital gains or losses

Total of amounts A to F (do not include F if the amount is a loss)		55,198	I
Add:			Foreign source
Capital gains dividend received in the year	875		J ☐
Capital gains reserve opening balance (from Schedule 13)	880		K
Subtotal (**add** amounts I, J, and K)		55,198	L
Deduct:			
Capital gains reserve closing balance (from Schedule 13)	885		M
Capital gains or losses, excluding ABILs (amount L **minus** amount M)	890	55,198	

Part 9 – Determining taxable capital gains and total capital losses

Capital gains or losses, excluding ABILs (amount from line 890 above) . . . . . 55,198 N

Deduct the following gains that are included in amount N:

Gain on donation of a share, debt obligation, or right listed on a designated stock exchange and other amounts under paragraph 38(a.1) of the Act

					Foreign source
realized before May 2, 2006	________	x 50.0000 % =	________	O	☐
realized after May 1, 2006			________	P	☐
		Subtotal (O **plus** P) 895	________		

Gain on donation of ecologically sensitive land

					Foreign source
realized before May 2, 2006	________	x 50.0000 % =	________	Q	☐
realized after May 1, 2006			________	R	☐
		Subtotal (Q **plus** R) 896	________		

Exempt portion of the gain on the donation of securities arising from the exchange of a partnership interest under paragraph 38(*a.3*) . . . . . ________ R-2 Foreign source ☐

Total (line 895 **plus** line 896 **plus** line R-2) ________ S

Total capital gains or losses (amount N **minus** amount S) 55,198 T

Note:
If amount T is a loss, enter it on line 210 of Schedule 4.

Taxable capital gains: If amount T is a gain, enter it on this line and **multiply** . . . 55,198 x 50.0000 % = 27,599 U

(Enter amount U on line 113 of Schedule 1.)

T2 SCH 6 E (10)

Canada

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 7

CALCULATION OF AGGREGATE INVESTMENT INCOME AND ACTIVE BUSINESS INCOME

Name of corporation	Business Number	Tax year end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- This schedule is for the use of Canadian-controlled private corporations to calculate:
  - aggregate investment income and foreign investment income for the purpose of determining the refundable portion of Part I tax, as defined in subsection 129(4) of the *Income Tax Act;*
  - specified partnership income for members of one or more partnership(s); and
  - income from an active business carried on in Canada for the small business deduction.
- For more information, see the sections called "Small Business Deduction" and "Refundable Portion of Part 1 Tax" in the *T2 Corporation – Income Tax Guide.*

Part 1 – Aggregate investment income calculation

The aggregate investment income is the aggregate **world** source income.

The eligible portion of taxable capital gains included in income for the year			002	27,599 A
Deduct:				
Eligible portion of allowable capital losses for the year (including allowable business investment losses)	012	B		
Net capital losses of other years claimed on line 332 on the T2 return	022	27,599 C		
Amount B **plus** amount C		27,599 ▶		27,599 D
Amount A **minus** amount D (if negative, enter "0")				E
Total income from property (include income from a specified investment business carried on in Canada other than income from a source outside Canada)			032	F
Deduct:				
Exempt income	042	G		
Amounts received from AGRI Fund No. 2 that were included in computing the corporation's income for the year	052	H		
Taxable dividends deductible (total of Column F on Schedule 3)	062	I		
Business income from an interest in a trust that is considered property income under paragraph 108(5)(a)	072	J		
Total of amounts G to J		▶		K
Amount F **minus** amount K				L
Amount E **plus** amount L				M
Total losses from property (include losses from a specified investment business carried on in Canada other than a loss from a source outside Canada)			082	N
Amount M **minus** amount N (if negative, enter "0")			092	O

Enter amount **O** on line 440 of the T2 return.

Part 2A – Canadian investment income calculation

Eligible portion of taxable capital gains included in the income for the year before taking into account the capital gains reserve (federal) of Schedule 13	27,599 1.1	
Reserve's eligible portion (addition/deduction)	1.2	
The eligible portion of taxable capital gains included in income for the year after taking into account the capital gains reserve (federal) of Schedule 13 (total of amounts 1.1 and 1.2)	27,599 ▶	27,599 1
Deduct:		
Eligible portion of allowable capital losses for the year (including allowable business investment losses)	2	
Net capital losses of other years claimed on line 332 on the T2 return	27,599 3	
Total of amounts 2 and 3	27,599 ▶	27,599 4
Amount 1 **minus** amount 4 (if negative, enter "0")		5

Part 2A – Canadian investment income calculation (continued)

Taxable dividends		6.1			
Real estate rental properties (under regulation 1100(11))		6.2			
Other property income		6.3			
Total income from property from a source **Canadian**		▶			6
Deduct:					
Exempt income		7			
Amounts received from AGRI Fund No. 2 that were included in computing the corporation's income for the year		8			
Taxable dividends deductible (total of Column F on Schedule 3)		9			
Business income from an interest in a trust that is considered property income under paragraph 108(5)(a)		10			
Total of amounts 7 to 10		▶			11
Amount 6 **minus** amount 11					12
Amount 5 **plus** amount 12					13
Losses from rental properties (under regulation 1100(11))		14.1			
Other losses from property		14.2			
Total losses from property from a source **Canadian**		▶			14
Amount 13 **minus** amount 14 (if negative, enter "0")					15

Part 2 – Foreign investment income calculation

The foreign investment income is all income from only sources outside of Canada.

Eligible portion of taxable capital gains included in the income for the year before taking into account the capital gains reserve (federal) of Schedule 13		P1			
Reserve's eligible portion (addition/deduction)		P2			
The eligible portion of taxable capital gains included in income for the year after taking into account the capital gains reserve (federal) of Schedule 13 (total of amounts P1 and P2)		▶	001		P
Eligible portion of allowable capital losses for the year (including allowable business investment losses)			009		Q
Amount P **minus** amount Q (if negative, enter "0")					R
Taxable dividends		S1			
Real estate rental properties (under regulation 1100(11))		S2			
Other property income		S3			
Total income from property from a source **outside Canada**		▶	019		S
Deduct:					
Exempt income	029	T			
Taxable dividends deductible (total of Column F on Schedule 3)	049	U			
Business income from an interest in a trust that is considered property income under paragraph 108(5)(a)	059	V			
Total of amounts T to V		▶			W
Amount S **minus** amount W					X
Amount R **plus** amount X					Y
Losses from rental properties (under regulation 1100(11))		Z1			
Other losses from property		Z2			
Total losses from property from a source **outside Canada**		▶	069		Z
Amount Y **minus** amount Z (if negative, enter "0")			079		AA

Enter amount **AA** on line 445 of the T2 return

Net taxable dividends	Canadian	Foreign	Total
Taxable dividends deducted per schedule 3			
Less: Expenses related to such dividends			
Total expenses			
Net taxable dividends			

Part 3 – Specified partnership income

A	B	C
Partnership name 200	Total income (loss) of partnership from an active business 300	Corporation's share of amount in column B 310

D	E	F	G	H	I
Adjustments [add prior-year reserves under subsection 34.2(5), and deduct expenses incurred to earn partnership income, including any reserve under subsection 34.2(4)] 315	Corporation's income (loss) of the partnership (column C **plus** column D) 320	Number of days in the partnership's fiscal period 325	Prorated business limit (column C ÷ column B) × [business limit* × (column F ÷ 365)] (if column C is negative, enter "0")** 330	Column E **minus** column G (if negative, enter "0")	Lesser of columns E and G (if column E is negative, enter "0") 340
	Total 350			Total 385	360

Corporation's losses for the year from an active business carried on in Canada (other than as a member of a partnership) – enter as a positive amount . . . . 370 ______ BB

Specified partnership loss of the corporation for the year – enter as a positive amount (total of all negative amounts in column E) . . . . 380 ______ CC

Amount BB **plus** amount CC ______ DD

Amount at line 385 or line DD, whichever is less . . . . 390 ______ EE

Specified partnership income (line 360 **plus** line EE) . . . . 400 ______ FF

* Use one of the following business limits to calculate column G, whichever applies:
- $400,000 if the corporation's tax year ends in 2007 or 2008; or
- $500,000 if the corporation's tax year ends after 2008.

** When a partnership carries on more than one business, one of which generates income and another of which realizes a loss, the loss is not netted against the partnership's income.

Part 4 – Determination of partnership income

Corporation's share of partnership income from active businesses carried on in Canada after deducting related expenses – from line 350 in Part 3 (if the net amount is negative, enter "0" on line KK) . . . . ______ GG

Add:

Specified partnership loss (from amount CC in Part 3) . . . . ______ HH

Subtotal ______ II

Deduct:

Specified partnership income (from amount FF in Part 3) . . . . ______ JJ

Partnership income (enter on line SS in Part 5) . . . . 450 ______ KK

Part 5 – Income from active business carried on in Canada

Net income for income tax purposes from line 300 of the T2 return			19,013,144	LL
Deduct:				
Foreign business income after deducting related expenses*	500			MM
Taxable capital gains **minus** allowable capital loss (amount A **minus** amount B* in Part 1)**		27,599		NN
Net property income (amount F **minus** amounts G, H, and N* in Part 1)				OO
Personal services business income after deducting related expenses*	520			PP
Total of amounts MM to PP		27,599 ▶	27,599	QQ
Net amount (line LL **minus** line QQ)			18,985,545	RR
Deduct:				
Partnership income (line KK in Part 4)				SS
Income from active business carried on in Canada (enter on line 400 of the T2 return – if negative, enter "0")			18,985,545	TT

* If negative **add** instead of **subtracting**.

** This amount may only be negative to the extent of any allowable business investment losses.

Attached Schedule with Total

Federal – Additions – (1/2 year rule)

Title Federal – Additions – (1/2 year rule)

Explanatory note

The taxpayer hereby elects pursuant to subsection 1101(5b.1) of the Income Tax Act Regulations of Canada, to include each eligible non-residential building acquired during the year in a separate prescribed class.

Description	Amount
	614,281 00
Total	614,281 00

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SCHEDULE 8

CAPITAL COST ALLOWANCE (CCA)

Name of corporation	Business Number	Tax year end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

For more information, see the section called "Capital Cost Allowance" in the *T2 Corporation Income Tax Guide*.

Is the corporation electing under regulation 1101(5q)? **101** 1 Yes [ ] 2 No [X]

	1 Class number (See Note) 200	Description	2 Undepreciated capital cost at the beginning of the year (undepreciated capital cost at the end of last year) 201	3 Cost of acquisitions during the year (new property must be available for use)* 203	4 Net adjustments** 205	5 Proceeds of dispositions during the year (amount not to exceed the capital cost) 207	6 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5)*** 211	7 Reduced undepreciated capital cost	8 CCA rate % **** 212	9 Recapture of capital cost allowance (line 107 of Schedule 1) 213	10 Terminal loss (line 404 of Schedule 1) 215	11 Capital cost allowance (for declining balance method, column 7 **multiplied** by column 8, or a lower amount) (line 403 of Schedule 1) ***** 217	12 Undepreciated capital cost at the end of the year (column 6 **plus** column 7 **minus** column 11) 220
1.	1		312,646,173	1,753,900	358,178	0	876,950	313,881,301	4	0	0	12,555,252	302,202,999
2.	1b	Aquitaine Substation		614,281		0	307,141	307,140	6	0	0	18,428	595,853
3.	1b	Winston Churchill Substation	179,351			0		179,351	6	0	0	10,761	168,590
4.	2		35,111,003			0		35,111,003	6	0	0	2,106,660	33,004,343
5.	3		2,146,958			0		2,146,958	5	0	0	107,348	2,039,610
6.	8		5,926,137	498,910	-384,146	0	249,455	5,791,446	20	0	0	1,158,289	4,882,612
7.	10		4,678,045	1,553,322	17,477	91,743	730,790	5,426,311	30	0	0	1,627,893	4,529,208
8.	10.1	#48506		33,900		N/A	16,950	16,950	30	N/A	N/A	5,085	28,815
9.	10.1	#48509		33,900		N/A	16,950	16,950	30	N/A	N/A	5,085	28,815
10.	10.1	#48512		33,900		N/A	16,950	16,950	30	N/A	N/A	5,085	28,815
11.	10.1	#48513		33,900		N/A	16,950	16,950	30	N/A	N/A	5,085	28,815
12.	10.1	#48560		33,900		N/A	16,950	16,950	30	N/A	N/A	5,085	28,815
13.	10.1	007-05			3,450	N/A		3,450	30	N/A	N/A	1,035	2,415
14.	10.1	020-04			3,450	N/A		3,450	30	N/A	N/A	1,035	2,415
15.	10.1	DODGE SPRINTER VAN	4,929			N/A		4,929	30	N/A	N/A	1,479	3,450
16.	10.1	FORD ESCAPE HYBRID	4,929			N/A		4,929	30	N/A	N/A	1,479	3,450
17.	10.1	FORD ESCAPE HYBRID	4,929			N/A		4,929	30	N/A	N/A	1,479	3,450
18.	10.1	Vehicle 018-08	14,119			N/A		14,119	30	N/A	N/A	2,118	
19.	10.1	Vehicle 019-11	28,815			N/A		28,815	30	N/A	N/A	8,645	20,170
20.	10.1	Vehicle 020-10	28,815			N/A		28,815	30	N/A	N/A	4,322	
21.	10.1	Vehicle 022-08	14,119			N/A		14,119	30	N/A	N/A	2,118	
22.	10.1	Vehicle 023-08	14,119			N/A		14,119	30	N/A	N/A	4,236	9,883
23.	10.1	Vehicle 024-09	14,119			N/A		14,119	30	N/A	N/A	4,236	9,883
24.	12		494,153	4,205,677	-61,757	0	2,102,839	2,535,234	100	0	0	2,535,234	2,102,839

	1		2	3	4	5	6	7	8	9	10	11	12
	Class number (See Note)	Description	Undepreciated capital cost at the beginning of the year (undepreciated capital cost at the end of last year)	Cost of acquisitions during the year (new property must be available for use)*	Net adjustments**	Proceeds of dispositions during the year (amount not to exceed the capital cost)	50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5)***	Reduced undepreciated capital cost	CCA rate % ****	Recapture of capital cost allowance (line 107 of Schedule 1)	Terminal loss (line 404 of Schedule 1)	Capital cost allowance (for declining balance method, column 7 **multiplied** by column 8, or a lower amount) (line 403 of Schedule 1) *****	Undepreciated capital cost at the end of the year (column 6 **plus** column 7 **minus** column 11)
	200		201	203	205	207	211		212	213	215	217	220
25.	17		34,124	296,669		0	148,335	182,458	8	0	0	14,597	316,196
26.	45		178,788		3,189	2,425		179,552	45	0	0	80,798	98,754
27.	47		177,044,132	32,966,144	-10,989,687	51,375	16,457,385	182,511,829	8	0	0	14,600,946	184,368,268
28.	50	Computers	297,895	1,505,423	-4	0	752,712	1,050,602	55	0	0	577,831	1,225,483
29.	52			14,696		0		14,696	100	0	0	14,696	
30.	95		6,117,384		-1,427,321	0		4,690,063	0	0	0		4,690,063
		Totals	544,983,036	43,578,522	-12,477,171	145,543	21,710,357	554,228,487				35,466,340	540,424,009

Note: Class numbers followed by a letter indicate the basic rate of the class taking into account the additional deduction allowed.
Class 1a: 4% + 6% = 10% (class 1 to 10%), class 1b: 4% + 2% = 6% (class 1 to 6%).

* Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3. List separately any acquisitions that are not subject to the 50% rule, see Regulation 1100(2) and (2.2).

** Include amounts transferred under section 85, or on amalgamation and winding-up of a subsidiary. See the *T2 Corporation Income Tax Guide* for other examples of adjustments to include in column 4.

*** The net cost of acquisitions is the cost of acquisitions (column 3) **plus** or **minus** certain adjustments from column 4. For exceptions to the 50% rule, see Interpretation Bulletin IT-285, *Capital Cost Allowance – General Comments.*

**** Enter a rate only, if you are using the declining balance method. For any other method (for example the straight-line method, where calculations are always based on the cost of acquisitions), enter N/A. Then enter the amount you are claiming in column 11.

***** If the tax year is shorter than 365 days, prorate the CCA claim. Some classes of property do not have to be prorated. See the *T2 Corporation Income Tax Guide* for more information.

T2 SCH 8 (11)

Canadä

Enersource Hydro Mississauga Inc.
EB-2012-0033
Filed: August 7, 2012
Undertakings from
Technical Conference
July 30 & 31, 2012
Undertaking No. JT2.12 - Attachment 1
Page 65 of 75

Attached Schedule with Total

Federal – Additions – (1/2 year rule)

Title Federal – Additions – (1/2 year rule)

Description	Amount	
Software additions	4,823,282	00
Less: software transferred to T661 for SR&ED purposes	-617,605	00
Total	4,205,677	00

Attached Schedule with Total

Federal – Additions – (1/2 year rule)

Title Federal – Additions – (1/2 year rule)

Description	Amount	
Original Class 47 additions	32,966,144	00
Less: transmission/dist. equip. transferred to T661 for SR&ED purposes		
Total	32,966,144	00

Attached Schedule with Total

Federal – Additions – (1/2 year rule)

Title Federal – Additions – (1/2 year rule)

Description	Amount	
Additions	1,512,638	00
Less: Class 50 transferred to T661 for SR&ED purposes	-7,215	00
Total	1,505,423	00

Attached Schedule with Total

Federal – Adjustments

Title Federal – Adjustments

Description	Amount	
Original Adjustment	-2,806,115	00
Less: CIP transferred to T661 for SR&ED purposes	-66,109	00
Opening adjustment	1,444,903	00
Total	-1,427,321	00

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SCHEDULE 9

RELATED AND ASSOCIATED CORPORATIONS

Name of corporation	Business Number	Tax year end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- Complete this schedule if the corporation is related to or associated with at least one other corporation.
- For more information, see the *T2 Corporation Income Tax Guide*.

	Name 100	Country of residence (other than Canada) 200	Business number (see note 1) 300	Relationship code (see note 2) 400	Number of common shares you own 500	% of common shares you own 550	Number of preferred shares you own 600	% of preferred shares you own 650	Book value of capital stock 700
1.	Enersource Hydro Mississauga Servi		88009 0212 RC0002	3					
2.	Enersource Corporation		89858 6417 RC0001	1					
3.	Enersource Services Inc.		87972 9523 RC0001	3					
4.	Enersource Technologies Inc.		87651 8119 RC0001	3					

Note 1: Enter "NR" if the corporation is not registered or does not have a business number.
Note 2: Enter the code number of the relationship that applies from the following order: 1 - Parent 2 - Subsidiary 3 - Associated 4 - Related but not associated

T2 SCH 9 (11)

Canada

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 10

CUMULATIVE ELIGIBLE CAPITAL DEDUCTION

Name of corporation	Business Number	Tax year end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- For use by a corporation that has eligible capital property. For more information, see the *T2 Corporation Income Tax Guide*.
- A separate cumulative eligible capital account must be kept for each business.

Part 1 – Calculation of current year deduction and carry-forward

Cumulative eligible capital - Balance at the end of the preceding taxation year (if negative, enter "0")				200	15,584,178 A
Add: Cost of eligible capital property acquired during the taxation year	222				
Other adjustments	226				
Subtotal (line 222 plus line 226)		x 3 / 4 =	B		
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an eligible capital property to the corporation after December 20, 2002	228	x 1 / 2 =	C		
amount B minus amount C (if negative, enter "0")			▶		D
Amount transferred on amalgamation or wind-up of subsidiary				224	E
Subtotal (add amounts A, D, and E)				230	15,584,178 F
Deduct: Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year	242	G			
The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7)	244	H			
Other adjustments	246	I			
(add amounts G,H, and I)		x 3 / 4 =		248	J
Cumulative eligible capital balance (amount F minus amount J) (if amount K is negative, enter "0" at line M and proceed to Part 2)					15,584,178 K
Cumulative eligible capital for a property no longer owned after ceasing to carry on that business			249		
amount K	15,584,178				
less amount from line 249					
Current year deduction	15,584,178 x	7.00 % = 250	1,090,892 *		
(line 249 plus line 250) (enter this amount at line 405 of Schedule 1)			1,090,892 ▶		1,090,892 L
Cumulative eligible capital – Closing balance (amount K minus amount L) (if negative, enter "0")				300	14,493,286 M

* You can claim any amount up to the maximum deduction of 7%. The deduction may not exceed the maximum amount prorated by the number of days in the taxation year divided by 365.

Part 2 – Amount to be included in income arising from disposition

(complete this part only if the amount at line K is negative)

Amount from line K (show as positive amount)						N
Total of cumulative eligible capital (CEC) deductions from income for taxation years beginning after June 30, 1988			400		1	
Total of all amounts which reduced CEC in the current or prior years under subsection 80(7)			401		2	
Total of CEC deductions claimed for taxation years beginning before July 1, 1988	402	3				
Negative balances in the CEC account that were included in income for taxation years beginning before July 1, 1988	408	4				
Line 3 minus line 4 (if negative, enter "0")		►			5	
Total of lines 1, 2 and 5					6	
Amounts included in income under paragraph 14(1)(b), as that paragraph applied to taxation years ending after June 30, 1988 and before February 28, 2000, to the extent that it is for an amount described at line 400		7				
Amounts at line T from Schedule 10 of previous taxation years ending after February 27, 2000		8				
Subtotal (line 7 plus line 8)	409	►			9	
Line 6 minus line 9 (if negative, enter "0")					►	O
Line N minus line O (if negative, enter "0")						P
			Line 5	× 1 / 2 =		Q
Line P minus line Q (if negative, enter "0")						R
			Amount R	× 2 / 3 =		S
Amount N or amount O, whichever is less						T
Amount to be included in income (amount S plus amount T) (enter this amount on line 108 of Schedule 1)					410	

Continuity of financial statement reserves (not deductible)

Financial statement reserves (not deductible)

	Description	Balance at the beginning of the year	Transfer on an amalgamation or the wind-up of a subsidiary	Add	Deduct	Balance at the end of the year
1	Retirees Benefit Liability	4,292,333		406,983		4,699,316
2	Provision for Bad Debt	161,205			45,253	115,952
3	Environmental Liability Accrual	217,000			57,000	160,000
4	Deferred Revenue	116,268		10,992,261		11,108,529
5						
	Reserves from Part 2 of Schedule 13					
	Totals	4,786,806		11,399,244	102,253	16,083,797

The total opening balance plus the total transfers should be entered on line 414 of Schedule 1 as a deduction.
The total closing balance should be entered on line 126 of Schedule 1 as an addition.

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 23

AGREEMENT AMONG ASSOCIATED CANADIAN-CONTROLLED PRIVATE CORPORATIONS TO ALLOCATE THE BUSINESS LIMIT

- For use by a Canadian-controlled private corporation (CCPC) to identify all associated corporations and to assign a percentage for each associated corporation. This percentage will be used to allocate the business limit for purposes of the small business deduction. Information from this schedule will also be used to determine the date the balance of tax is due and to calculate the reduction to the business limit.
- An associated CCPC that has more than one tax year ending in a calendar year, is required to file an agreement for each tax year ending in that calendar year.

Column 1: Enter the legal name of each of the corporations in the associated group. Include non-CCPCs and CCPCs that have filed an election under subsection 256(2) of the *Income Tax Act* (ITA) not to be associated for purposes of the small business deduction.

Column 2: Provide the Business Number for each corporation (if a corporation is not registered, enter "NR").

Column 3: Enter the association code that applies to each corporation:

1 – Associated for purposes of allocating the business limit (unless code 5 applies)
2 – CCPC that is a "third corporation" that has elected under subsection 256(2) not to be associated for purposes of the small business deduction
3 – Non-CCPC that is a "third corporation" as defined in subsection 256(2)
4 – Associated non-CCPC
5 – Associated CCPC to which code 1 does not apply because of a subsection 256(2) election made by a "third corporation"

Column 4: Enter the business limit for the year of each corporation in the associated group. The business limit is computed at line 4 on page 4 of each respective corporation's T2 return.

Column 5: Assign a percentage to allocate the business limit to each corporation that has an association code 1 in column 3. The total of all percentages in column 5 cannot exceed 100%.

Column 6: Enter the business limit allocated to each corporation by multiplying the amount in column 4 by the percentage in column 5. Add all business limits allocated in column 6 and enter the total at line A. Ensure that the total at line A falls within the range for the calendar year to which the agreement applies:

Calendar year	Acceptable range
2006	maximum $300,000
2007	$300,001 to $400,000

Calendar year	Acceptable range
2008	maximum $400,000
2009	$400,001 to $500,000

If the calendar year to which this agreement applies is after 2009, ensure that the total at line A does not exceed $500,000.

Allocating the business limit

Date filed (do not use this area) . . . . . 025 Year Month Day

Enter the calendar year to which the agreement applies . . . . . 050 Year 2011

Is this an amended agreement for the above-noted calendar year that is intended to replace an agreement previously filed by any of the associated corporations listed below? . . . . . 075 1 Yes ☐ 2 No ☒

	1 Names of associated corporations 100	2 Business Number of associated corporations 200	3 Association code 300	4 Business limit for the year (before the allocation) $	5 Percentage of the business limit % 350	6 Business limit allocated* $ 400
1	Enersource Hydro Mississauga Inc.	88267 0920 RC0001	1	500,000	100.0000	500,000
2	Enersource Hydro Mississauga Services Inc.	88009 0212 RC0002	1	500,000		
3	Enersource Corporation	89858 6417 RC0001	1	500,000		
4	Enersource Services Inc.	87972 9523 RC0001	1	500,000		
5	Enersource Technologies Inc.	87651 8119 RC0001	1	500,000		
				Total	100.0000	500,000 A

Business limit reduction under subsection 125(5.1) of the ITA

The business limit reduction is calculated in the small business deduction area of the T2 return. One of the factors used in this calculation is the "Large corporation amount" at line 415 of the T2 return. If the corporation is a member of an associated group** of corporations in the current tax year, the amount at line 415 of the T2 return is equal to 0.225% x (A - $10,000,000) where, "A" is the total of taxable capital employed in Canada*** of each corporation in the associated group for its last tax year ending in the preceding calendar year.

* Each corporation will enter on line 410 of the T2 return, the amount allocated to it in column 6. However, if the corporation's tax year is less than 51 weeks, prorate the amount in column 6 by the number of days in the tax year divided by 365, and enter the result on line 410 of the T2 return.

Special rules apply if a CCPC has more than one tax year ending in a calendar year and is associated in more than one of those years with another CCPC that has a tax year ending in the same calendar year. If the tax year straddles January 1, 2009, the business limit for the second (or subsequent) tax year(s) will be equal to the lesser of the business limit that would have been determined for the first tax year ending in the calendar year, if $500,000 was used in allocating the amounts among associated corporations and the business limit determined for the second (or subsequent) tax year(s) ending in the same calendar year. Otherwise, the business limit for the second (or subsequent) tax year(s) will be equal to the lesser of the business limit determined for the first tax year ending in the calendar year and the business limit determined for the second (or subsequent) tax year(s) ending in the same calendar year.

** The associated group includes the corporation filing this schedule and each corporation that has an "association code" of 1 or 4 in column 3.

*** "Taxable capital employed in Canada" has the meaning assigned by subsection 181.2(1) or 181.3(1) or section 181.4 of the ITA.

Canada Revenue Agency Agence du revenu du Canada

SCHEDULE 31

INVESTMENT TAX CREDIT – CORPORATIONS

General information

1. For use by a corporation that during a tax year:
   - earned an investment tax credit (ITC);
   - is claiming a deduction against its Part I tax payable;
   - is claiming a refund of credit earned during the current tax year;
   - is claiming a carryforward of credit from previous tax years;
   - is transferring a credit following an amalgamation or wind-up of a subsidiary, as described under subsections 87(1) and 88(1) of the federal *Income Tax Act;*
   - is requesting a credit carryback; or
   - is subject to a recapture of ITC.
2. All legislative references on this schedule are to the federal *Income Tax Act* and the federal *Income Tax Regulations.* References to interpretation bulletins and information circulars are to the latest versions.
3. The ITC is eligible for a three-year carryback (if not deductible in the year earned). It is also eligible for a twenty-year carryforward.
4. Investments or expenditures, as defined in subsection 127(9) and Part XLVI of the federal *Income Tax Regulations*, that earn the ITC are:
   - qualified property (Parts 4 to 7);
   - expenditures that are part of the SR&ED qualified expenditure pool (Parts 8 to 17). Complete and file Form T661, *Scientific Research and Experimental Development (SR&ED) Expenditures Claim*;
   - pre-production mining expenditures (Parts 18 to 20);
   - apprenticeship job creation expenditures (Parts 21 to 23); and
   - child care spaces expenditures (Parts 24 to 28).
5. Attach a completed copy of this schedule with the *T2 Corporation Income Tax Return.*
6. For more information on ITCs, see the section called "Investment Tax Credit" in the *T2 Corporation – Income Tax Guide*, Information Circular IC 78-4, *Investment Tax Credit Rates,* and its related Special Release. Also, see Interpretation Bulletin IT-151, *Scientific Research and Experimental Development Expenditures.*
7. For information on SR&ED, see Interpretation Bulletin IT-151 **(consolidated)**, *Scientific Research and Experimental Development Expenditures*; Information Circular 86-4, *Scientific Research and Experimental Development*; Brochure RC4472, *Overview of the Scientific Research and Experimental Development Program (SR&ED) Tax Incentive Program*; Brochure RC4467, *Support for your R&D in Canada* and T4088, *Guide to Form T661 Scientific Research and Experimental Development (SR&ED) Expenditures Claim.*

Detailed information

1. For the purpose of this schedule, **"investment"** means:
   The capital cost of the property (excluding amounts added by an election under section 21), determined without reference to subsections 13(7.1) and 13(7.4), minus the amount of any government or non-government assistance that the corporation has received, is entitled to receive, or can reasonably be expected to receive for that property when it files the income tax return for the year in which the property was acquired.
2. An ITC deducted or refunded in a tax year for a depreciable property, other than a depreciable property deductible under paragraph 37(1)(b), reduces the capital cost of that property in the next tax year. It also reduces the undepreciated capital cost of that class in the next tax year. An ITC for SR&ED deducted or refunded in a tax year will reduce the balance in the pool of deductible SR&ED expenditures and the adjusted cost base (ACB) of an interest in a partnership in the next tax year. An ITC from pre-production mining expenditures deducted in a tax year reduces the balance in the pool of deductible cumulative Canadian exploration expenses in the next tax year.
3. Property acquired has to be "available for use" before a claim for an ITC can be made.
4. Expenditures for SR&ED and capital costs for a property qualifying for an ITC must be identified by the claimant on Form T661 and Schedule 31 no later than 12 months after the claimant's income tax return is due for the tax year in which the expenditures or capital costs were incurred.
5. Partnership allocations – Subsection 127(8) provides for the allocation of the amount that may reasonably be considered to be a partner's share of the ITCs of the partnership at the end of the fiscal period of the partnership. An allocation of ITC's is generally considered to be the partner's reasonable share of the ITCs if it is made in the same proportion in which the partners have agreed to share any income or loss and if section 103 of the Act is not applicable for the agreement to share any income or loss. Special rules apply to specified and limited partners. For more information, see Guide T4068-1, 2010 Supplement to the 2006 T4068, Guide for the T5013 Partnership Information Return.
6. For SR&ED expenditures, the expression "in Canada" includes the "exclusive economic zone" (as defined in the *Oceans Act* to generally consist of an area that is within 200 nautical miles from the Canadian coastline), including the airspace, seabed and subsoil for that zone.

Name of corporation	Business Number	Tax year-end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

Part 1 – Investments, expenditures and percentages

	Specified percentage
Investments	
Qualified property acquired primarily for use in Newfoundland and Labrador, Prince Edward Island, Nova Scotia, New Brunswick, the Gaspé Peninsula, or a prescribed offshore region	10 %
Expenditures	
If you are a Canadian-controlled private corporation (CCPC), this percentage may apply to the portion that you claim of the SR&ED qualified expenditure pool that does not exceed your expenditure limit (see Part 10)	35 %
Note: If your current year's qualified expenditures are more than the corporation's expenditure limit (see Part 10), the excess is eligible for an ITC calculated at the 20 % rate.	
If you are a corporation that is not a CCPC that incurred qualified expenditures for SR&ED in any area in Canada	20 %
If you are a taxable Canadian corporation that incurred pre-production mining expenditures	10 %
If you paid salary and wages to apprentices in the first 24 months of their apprenticeship contract for employment	10 %
If you incurred eligible expenditures after March 18, 2007, for the creation of licensed child care spaces for the children of your employees and, potentially, for other children	25 %

Part 2 – Determination of a qualifying corporation

Is the corporation a qualifying corporation? . . . . . **101** 1 Yes [ ] 2 No [X]

For the purpose of a refundable ITC, a **qualifying corporation** is defined under subsection 127.1(2). The corporation has to be a CCPC and the taxable income (before any loss carrybacks) for its previous tax year cannot be more than its qualifying income limit for the particular tax year. If the corporation is associated with any other corporations during the tax year, the total of the taxable incomes of the corporation and the associated corporations (before any loss carrybacks), for their last tax year ending in the previous calendar year, cannot be more than their qualifying income limit for the particular tax year.

Note: A CCPC calculating a refundable ITC, is considered to be associated with another corporation if it meets any of the conditions in subsection 256(1), except where:

- one corporation is associated with another corporation solely because one or more persons own shares of the capital stock of both corporations; and
- one of the corporations has at least one shareholder who is not common to both corporations.

If you are a **qualifying** corporation, you will earn a **100%** refund on your share of any ITCs earned at the 35% rate on qualified **current** expenditures for SR&ED, up to the allocated expenditure limit. The 100% refund does not apply to qualified **capital** expenditures eligible for the 35% credit rate. They are only eligible for the **40%** refund.

Some CCPCs that are **not qualifying** corporations may also earn a **100%** refund on their share of any ITCs earned at the 35% rate on qualified **current** expenditures for SR&ED, up to the allocated expenditure limit. The expenditure limit can be determined in Part 10. The 100% refund does not apply to qualified **capital** expenditures eligible for the 35% credit rate. They are only eligible for the **40%** refund.

The 100% refund will not be available to a corporation that is an **excluded corporation** as defined under subsection 127.1(2).
A corporation is an excluded corporation if, at any time during the year, it is a corporation that is either controlled by (directly or indirectly, in any manner whatever) or is related to:

a) one or more persons exempt from Part I tax under section 149;
b) Her Majesty in right of a province, a Canadian municipality, or any other public authority; or
c) any combination of persons referred to in a) or b) above.

Part 3 – Corporations in the farming industry

Complete this area if the corporation is making SR&ED contributions

Is the corporation claiming a contribution in the current year to an agricultural organization whose goal is to finance SR&ED work (for example, check-off dues)? . . . . . **102** 1 Yes [ ] 2 No [X]

Contributions to agricultural organizations for SR&ED . . . . . **103** ________

If yes, complete Schedule 125, *Income Statement Information*, to identify the type of farming industry the corporation is involved in.
For more information on Schedule 125, see the *Guide to the General Index of Financial Information (GIFI) for Corporations.*
Enter contributions on line 350 of Part 8.

QUALIFIED PROPERTY

Part 4 – Eligible investments for qualified property from the current tax year

	CCA* class number 105	Description of investment 110	Date available for use 115	Location used (province or territory) 120	Amount of investment 125
1.					

*CCA: capital cost allowance

Total investment – enter in formula on line 240 in Part 5

Part 5 – Calculation of current-year credit and account balances – ITC from investments in qualified property

ITC at the end of the previous tax year

Deduct:

Credit deemed as a remittance of co-op corporations 210

Credit expired 215

Subtotal ►

ITC at the beginning of the tax year 220

Add:

Credit transferred on amalgamation or wind-up of subsidiary 230

ITC from repayment of assistance 235

Total current-year credit: total of column 125 ______ x 10 % = 240

Credit allocated from a partnership 250

Subtotal ►

Total credit available

Deduct:

Credit deducted from Part I tax (enter on line B1 in Part 30) 260

Credit carried back to the previous year(s) (from Part 6) A

Credit transferred to offset Part VII tax liability 280

Subtotal ►

Credit balance before refund B

Deduct:

Refund of credit claimed on investments from qualified property (from Part 7) 310

ITC closing balance of investments from qualified property 320

Part 6 – Request for carryback of credit from investments in qualified property

	Year	Month	Day		
1st previous tax year				Credit to be applied	901
2nd previous tax year				Credit to be applied	902
3rd previous tax year				Credit to be applied	903

Total (enter on line A in Part 5)

Part 7 – Calculation of refund for qualifying corporations on investments from qualified property

Current-year ITCs (total of lines 240 and 250 in Part 5) C

Credit balance before refund (amount B from Part 5) D

Refund (40 % of amount C or D, whichever is less) E

Enter amount E or a lesser amount on line 310 in Part 5 (also enter it on line 780 of the T2 return if the corporation does not claim an SR&ED ITC refund).

SR&ED

Part 8 – Qualified SR&ED expenditures

Current expenditures

Current expenditures (from line 557 on Form T661)	1,130,507		
Add:			
Contributions to agricultural organizations for SR&ED*			
Current expenditures (including contributions to agricultural organizations for SR&ED at line 103 in Part 3)* (from line 557 on Form T661)	1,130,507 ▶	350	1,130,507
Capital expenditures (from line 558 on Form T661)		360	
Repayments made in the year (from line 560 on Form T661)		370	
Total (this must equal the amount from line 570 on Form T661)*		380	1,130,507

* Do not file form T661 if you are only claiming contributions made to agricultural organizations for SR&ED.

Part 9 – Components of the SR&ED expenditure limit calculation

Part 9 only applies if the corporation is a CCPC.

Note: A CCPC that calculates SR&ED expenditure limit, is considered to be associated with another corporation if it meets any of the conditions in subsection 256(1), except where:

- one corporation is associated with another corporation solely because one or more persons own shares of the capital stock of the corporation; and
- one of the corporations has at least one shareholder who is not common to both corporations.

Is the corporation associated with another CCPC for the purpose of calculating the SR&ED expenditure limit? 385 1 Yes [X] 2 No [ ]

Complete lines 390 and 398, if you answered **no** to the question at line 385 above or if the corporation is not associated with any other corporations (the amounts for associated corporations will be determined on Schedule 49).

Enter your taxable income for the previous tax year* (prior to any loss carry-backs applied). 390 ______

Enter your taxable capital employed in Canada for the previous tax year minus $10 million. If this amount is nil or negative, enter "0". If this amount is over $40 million, enter $40 million. 398 ______

* If either of the tax years referred to at line 390 is less than 51 weeks, multiply the taxable income by the following result: 365 divided by the number of days in these tax years.

Part 10 – Calculation of SR&ED expenditure limit for a CCPC

For stand-alone corporations:

Calculation 1A: Tax year ends before January 1, 2010.
[($7,000,000 **minus** (10 x (line 390 from Part 9 or $400,000, whichever is more))) x (($40,000,000 **minus** line 398 from Part 9) **divided by** $40,000,000)] . . . . ____________

Calculation 1: Tax year starts after December 31, 2009.
[($8,000,000 **minus** (10 x (line 390 from Part 9 or $500,000, whichever is more))) x (($40,000,000 **minus** line 398 from Part 9) **divided by** $40,000,000)] . . . . ____________

Calculation 2: Tax year straddles January 1, 2010.
EE + [(FF **minus** EE) x (GG **divided by** HH)] where, ... ____________

EE = [($7,000,000 **minus** (10A)) x (($40,000,000 **minus B**) **divided by** $40,000,000)];
FF = [($8,000,000 **minus** (10 x (line 390 from Part 9 or $500,000, whichever is more))) x (($40,000,000 **minus** line 398 from Part 9) **divided by** $40,000,000)];
GG = number of days in the tax year after December 31, 2009;
HH = number of days in the tax year.

Amount A ____________ Amount B ____________

A = the greater of:
- $400,000; and
- your taxable income for the last tax year* ending in the previous calendar year (tax years ending in 2008) (prior to any loss carry-backs applied).

B = the taxable capital employed in Canada for the last tax year ending in the previous calendar year (tax years ending in 2008) minus $10 million. If this amount is nil or negative, enter "0". If this amount is over $40 million, enter $40 million.

* If any of the tax years referred to in **A** above are less than 51 weeks, gross up the taxable incomes for those tax years by the ratio that 365 is of the number of days in those tax years. Use these grossed up amounts when calculating the expenditure limit.

Enter the amount from Calculation 1A, 1 or 2, whichever is applicable ____________ G*

For associated corporations:
If associated, the allocation of the SR&ED expenditure limit as provided on Schedule 49 . . . . **400** ____________ H*

Where the tax year of the corporation is less than 51 weeks, calculate the amount of the expenditure limit as follows:

Line G or H ____________ x $\frac{\text{Number of days in the tax year} \quad 365}{365}$ = ... ____________ I

Your SR&ED expenditure limit for the year (enter the amount from line G, H, or I, whichever applies) . . . . **410** ____________

* Amount G or H cannot be more than $3,000,000.

Part 11 – Calculation of investment tax credits on SR&ED expenditures

Enter whichever is less: current expenditures (line 350 from Part 8) or the expenditure limit (line 410 from Part 10)*	420		x	35 % =		J
Line 350 minus line 410 (if negative, enter "0")	430	1,130,507	x	20 % =	226,101	K
Line 410 minus line 350 (if negative, enter "0")			L			
Enter whichever is less: capital expenditures (line 360 from Part 8) or line L above*	440		x	35 % =		M
Line 360 minus line L (if negative, enter "0")	450		x	20 % =		N

Repayments (amount from line 370 in Part 8) ____

If a corporation makes a repayment of any government or non-government assistance, or contract payments that reduced the amount of qualified expenditures for ITC purposes, the amount of the repayment is eligible for a credit at the rate that would have applied to the repaid amount. Enter the amount of the repayment on the line that corresponds to the appropriate rate.	460		x	35 % =		
	480		x	20 % =		
				Total		O

Current-year SR&ED ITC (total of lines J, K, M, N, and O; enter on line 540 in Part 12) 226,101

* For corporations that are not CCPCs, enter "0" on lines J and M.

Part 12 – Calculation of current-year credit and account balances – ITC from SR&ED expenditures

ITC at the end of the previous tax year				
Deduct:				
Credit deemed as a remittance of co-op corporations	510			
Credit expired	515			
		Subtotal		
ITC at the beginning of the tax year			520	
Add:				
Credit transferred on amalgamation or wind-up of subsidiary	530			
Total current-year credit	540	226,101		
Credit allocated from a partnership	550			
		Subtotal 226,101		226,101
Total credit available				226,101
Deduct:				
Credit deducted from Part I tax (enter on line B2 in Part 30)	560	226,101		
Credit carried back to the previous year(s) (from Part 13)		P		
Credit transferred to offset Part VII tax liability	580			
		Subtotal 226,101		226,101
Credit balance before refund				Q
Deduct:				
Refund of credit claimed on expenditures of SR&ED (from Part 14 or 15, whichever applies)			610	
ITC closing balance on SR&ED			620	

Part 13 – Request for carryback of credit from SR&ED expenditures

	Year	Month	Day			
1st previous tax year				Credit to be applied	911	
2nd previous tax year				Credit to be applied	912	
3rd previous tax year				Credit to be applied	913	
				Total (enter on line P in Part 12)		

Part 14 – Calculation of refund of ITC for qualifying corporations – SR&ED

Complete this part only if you are a qualifying corporation as determined at line 101.

Is the corporation an excluded corporation as defined under subsection 127.1(2)? . . . 650 1 Yes [ ] 2 No [X]

Credit balance before refund (amount Q from Part 12)		R		
Current-year ITC (lines 540 plus 550 from Part 12 **minus** line O from Part 11)		S		
Refundable credits (amount R or S, whichever is less)*				T
Amount J from Part 11		U		
Subtract: Amount T or U, whichever is less				V
Net amount (if negative, enter "0")				W
Amount W	x 40 %			X
Add: Amount V				Y
Refund of ITC (amounts X **plus** Y – enter this, or a lesser amount, on line 610 in Part 12)				Z

Enter the total of lines 310 from Part 5 and 610 from Part 12 on line 780 of the T2 return.

* If you are also an excluded corporation [as defined in subsection 127.1(2)], this amount must be multiplied by 40%. Claim this, or a lesser amount, as your refund of ITC on line Z.

Part 15 – Calculation of refund of ITC for CCPCs that are not qualifying or excluded corporations – SR&ED

Complete this box only if you are a CCPC that is not a qualifying or excluded corporation as determined in Part 2.

Credit balance before refund (amount Q from Part 12)				AA
Amount J from Part 11		BB		
Subtract: Amount AA or BB, whichever is less				CC
Net amount (if negative, enter "0")				DD
Amount M from Part 11				EE
Amount DD or EE, whichever is less	x 40 %			FF
Add : Amount CC above				GG
Refund of ITC (amounts FF **plus** GG)				HH

Enter HH, or a lesser amount, on line 610 in Part 12 and also on line 780 of the T2 return.

RECAPTURE – SR&ED

Part 16 – Calculating the recapture of ITC for corporations and corporate partnerships – SR&ED

You will have a recapture of ITC in a year when **all** of the following conditions are met:

- you acquired a particular property in the current year or in any of the 20 previous tax years, if the credit was earned in a tax year ending after 1997 and did not expire before 2008;
- you claimed the cost of the property as a qualified expenditure for SR&ED on Form T661;
- the cost of the property was included in calculating your ITC or was the subject of an agreement made under subsection 127(13) to transfer qualified expenditures; and
- you disposed of the property or converted it to commercial use after February 23, 1998. This condition is also met if you disposed of or converted to commercial use a property that incorporates the particular property previously referred to.

Note:

The recapture **does not apply** if you disposed of the property to a non-arm's length purchaser who intended to use it all or substantially all for SR&ED. When the non-arm's length purchaser later sells or converts the property to commercial use, the recapture rules will apply to the purchaser based on the historical ITC rate of the original user.

You will report a recapture on the T2 return for the year in which you disposed of the property or converted it to commercial use. In the following tax year, add the amount of the ITC recapture to the SR&ED expenditure pool.

If you have more than one disposition for calculations 1 and 2, complete the columns for each disposition for which a recapture applies, using the calculation formats below.

Calculation 1 – If you meet all of the above conditions

	Amount of ITC you originally calculated for the property you acquired, or the original user's ITC where you acquired the property from a non-arm's length party, as described in the note above 700	Amount calculated using ITC rate at the date of acquisition (or the original user's date of acquisition) on either the proceeds of disposition (if sold in an arm's length transaction) or the fair market value of the property (in any other case) 710	Amount from column 700 or 710, whichever is less
1.			

Subtotal (enter this amount on line LL in Part 17) ______ II

Calculation 2 – Only if you transferred all or a part of the qualified expenditure to another person under an agreement described in subsection 127(13); otherwise, enter nil at line JJ in Part 16.

	A Rate percentage that the transferee used in determining its ITC for qualified expenditures under a subsection 127(13) agreement 720	B Proceeds of disposition of the property if you dispose of it to an arm's length person; or, in any other case, enter the fair market value of the property at conversion or disposition 730	C Amount, if any, already provided for in Calculation 1 (This allows for the situation where only part of the cost of a property is transferred under a subsection 127(13) agreement.) 740
1.			

Calculation 2 (continued) – Only if you transferred all or a part of the qualified expenditure to another person under an agreement described in subsection 127(13); otherwise, enter nil on line JJ below.

	D Amount determined by the formula (A x B) – C	E ITC earned by the transferee for the qualified expenditures that were transferred 750	F Amount from column D or E, whichever is less
1.			

Subtotal (enter this amount on line MM in Part 17) ______ JJ

Calculation 3

As a member of the partnership, you will report your share of the SR&ED ITC of the partnership after the SR&ED ITC has been reduced by the amount of the recapture. If this amount is a positive amount, you will report it on line 550 in Part 12. However, if the partnership does not have enough ITC otherwise available to offset the recapture, then the amount by which reductions to ITC exceed additions (the excess) will be determined and reported on line KK below.

Corporate partner's share of the excess of SR&ED ITC (amount to be reported on line NN in Part 17) 760 ______ KK

Part 17 – Total recapture of SR&ED investment tax credit

Recaptured ITC for calculation 1 from line II in Part 16		LL
Recaptured ITC for calculation 2 from line JJ in Part 16 above		MM
Recaptured ITC for calculation 3 from line KK in Part 16 above		NN
Total recapture of SR&ED investment tax credit – Add lines LL, MM and NN Enter amount OO at line A1 in Part 29.		OO

PRE-PRODUCTION MINING

Part 18 – Pre-production mining expenditures

Exploration information

A mineral resource that qualifies for the credit means a mineral deposit from which the principal mineral to be extracted is diamond, a base or precious metal deposit, or a mineral deposit from which the principal mineral to be extracted is an industrial mineral that, when refined, results in a base or precious metal.

In column 800, list all minerals for which pre-production mining expenditures have taken place in the tax year.

	List of minerals 800
1.	

For each of the minerals reported in column 800 above, identify each project, mineral title, and mining division where title is registered. If there is no mineral title, identify the project and mining division only.

	Project name 805	Mineral title 806	Mining division 807
1.			

Pre-production mining expenditures *

Pre-production mining expenditures that the corporation incurred in the tax year for the purpose of determining the existence, location, extent, or quality of a mineral resource in Canada:

Prospecting	810		PP
Geological, geophysical, or geochemical surveys	811		QQ
Drilling by rotary, diamond, percussion, or other methods	812		RR
Trenching, digging test pits, and preliminary sampling	813		SS

Pre-production mining expenditures incurred in the tax year for bringing a new mine in a mineral resource in Canada into production in reasonable commercial quantities and incurred before the new mine comes into production in such quantities:

Clearing, removing overburden, and stripping	820		TT
Sinking a mine shaft, constructing an adit, or other underground entry	821		UU

Other pre-production mining expenditures incurred in the tax year:

	Description 825	Amount 826
1.		

Add amounts at column 826 ▶			VV
Total pre-production mining expenditures (add amounts PP to VV)	830		
Deduct: Total of all assistance (grants, subsidies, rebates, and forgivable loans) or reimbursements that the corporation has received or is entitled to receive in respect of the amounts referred to at line 830 above	832		
Excess (line 830 minus line 832) (if negative, enter "0")			WW
Add: Repayments of government and non-government assistance	835		XX
Pre-production mining expenditures (amount WW plus amount XX)			YY

* A pre-production mining expenditure is defined under subsection 127(9).

Part 19 – Calculation of current-year credit and account balances – ITC from pre-production mining expenditures

ITC at the end of the previous tax year . . . . ______

Deduct:

Credit deemed as a remittance of co-op corporations . . . . **841** ______

Credit expired . . . . **845** ______

Subtotal ______ ▶ ______

ITC at the beginning of the tax year . . . . **850** ______

Add:

Credit transferred on amalgamation or wind-up of subsidiary . . . . **860** ______

Expenditures from line YY in Part 18: **870** ______ x 10 % = ... **880** ______

Total credit available . . . . ______

Deduct:

Credit deducted from Part I tax (enter on line B3 in Part 30) . . . . **885** ______

Credit carried back to the previous year(s) (from Part 20) . . . . ______ CCC

Subtotal ______ ▶ ______

ITC closing balance from pre-production mining expenditures . . . . **890** ______

Part 20 – Request for carryback of credit from pre-production mining expenditures

	Year	Month	Day			
1st previous tax year				Credit to be applied	921	
2nd previous tax year				Credit to be applied	922	
3rd previous tax year				Credit to be applied	923	

Total (enter on line CCC in Part 19) ______

APPRENTICESHIP JOB CREATION

Part 21 – Calculation of total current-year credit – ITC from apprenticeship job creation expenditures

If you are a related person as defined under subsection 251(2), has it been agreed in writing that you are the only employer who will be claiming the apprenticeship job creation tax credit for this tax year for each apprentice whose contract number (or social insurance number or name) appears below? (If not, you cannot claim the tax credit.) . . . . **611** 1 Yes ☐ 2 No ☐

For each apprentice in their first 24 months of the apprenticeship, enter the apprenticeship contract number registered with Canada, or a province or territory, under an apprenticeship program designed to certify or license individuals in the trade. For the province, the trade must be a Red Seal trade. If there is no contract number, enter the social insurance number (SIN) or the name of the eligible apprentice. Attach additional schedules if more space is needed.

	A Contract number (SIN or name of apprentice) 601	B Name of eligible trade 602	C Eligible salary and wages* 603	D Column C x 10 % 604	E Lesser of column D or $ 2,000 605
1.	[redacted]	Journeyman Lineman	[redacted]		
2.		Journeyman Lineman			
3.		Journeyman Lineman			
4.		Journeyman Lineman			
5.		Journeyman Lineman			
6.		Journeyman Lineman			
7.		Journeyman Lineman			
8.		Journeyman Lineman			
9.		Journeyman Lineman			
10.		Journeyman Lineman			
11.		Journeyman Lineman			
12.		Journeyman Lineman			
13.		Journeyman Lineman			

	A Contract number (SIN or name of apprentice) 601	B Name of eligible trade 602	C Eligible salary and wages* 603	D Column C x 10 % 604	E Lesser of column D or $ 2,000 605
14.					
				Total current-year credit (enter at line 640)	18,944

* Net of any other government or non-government assistance received or to be received.

Part 22 – Calculation of current-year credit and account balances – ITC from apprenticeship job creation expenditures

ITC at the end of the previous tax year			
Deduct:			
Credit deemed as a remittance of co-op corporations	612		
Credit expired after 20 tax years	615		
	Subtotal		
ITC at the beginning of the tax year	625		
Add:			
Credit transferred on amalgamation or wind-up of subsidiary	630		
ITC from repayment of assistance	635		
Total current-year credit (total of column 605)	640	18,944	
Credit allocated from a partnership	655		
	Subtotal	18,944	18,944
Total credit available			18,944
Deduct:			
Credit deducted from Part I tax (enter on line B4 in Part 30)	660	18,944	
Credit carried back to the previous year(s) (from Part 23)		DDD	
	Subtotal	18,944	18,944
ITC closing balance from apprenticeship job creation expenditures	690		

Part 23 – Request for carryback of credit from apprenticeship job creation expenditures

	Year	Month	Day			
1st previous tax year				Credit to be applied	931	
2nd previous tax year				Credit to be applied	932	
3rd previous tax year				Credit to be applied	933	
				Total (enter on line DDD in Part 22)		

CHILD CARE SPACES

Part 24 – Eligible child care spaces expenditures

Enter the eligible expenditures that the corporation incurred to create licensed child care spaces for the children of the employees and, potentially, for other children. The corporation cannot be carrying on a child care services business. The eligible expenditures include:

- the cost of depreciable property (other than specified property); and
- the specified child care start-up expenditures;

acquired or incurred only to create new child care spaces at a licensed child care facility.

Cost of depreciable property from the current tax year

	CCA* class number 665	Description of investment 675	Date available for use 685	Amount of investment 695
1.				

Total cost of depreciable property from the current tax year	715		EEE
Add: Specified child care start-up expenditures from the current tax year	705		FFF
Total gross eligible expenditures for child care spaces (line 715 **plus** line 705)			GGG
Deduct: Total of all assistance (including grants, subsidies, rebates, and forgivable loans) or reimbursements that the corporation has received or is entitled to receive in respect of the amounts referred to at line GGG)	725		HHH
Excess (amount GGG **minus** amount HHH) (if negative, enter "0")			III
Add: Repayments of government and non-government assistance	735		JJJ
Total eligible expenditures for child care spaces (amount III **plus** amount JJJ)	745		

* CCA: capital cost allowance

Part 25 – Calculation of current-year credit – ITC from child care spaces expenditures

The credit is equal to 25% of eligible child care spaces expenditures incurred to a maximum of $10,000 per child care space created in a licensed child care facility.

Eligible expenditures (line 745)			x	25 % =		KKK
Number of child care spaces	755		x $	10,000 =		LLL
ITC from child care spaces expenditures (amount KKK or LLL, whichever is less)						MMM

Part 26 – Calculation of current-year credit and account balances – ITC from child care spaces expenditures

ITC at the end of the previous tax year			
Deduct:			
Credit deemed as a remittance of co-op corporations	765		
Credit expired after 20 tax years	770		
Subtotal		▶	
ITC at the beginning of the tax year		775	
Add:			
Credit transferred on amalgamation or wind-up of subsidiary	777		
Total current-year credit (amount MMM above)	780		
Credit allocated from a partnership	782		
Subtotal		▶	
Total credit available			
Deduct:			
Credit deducted from Part I tax (enter on line B5 in Part 30)	785		
Credit carried back to the previous year(s) (from Part 27)		NNN	
Subtotal		▶	
ITC closing balance from child care spaces expenditures		790	

Part 27 – Request for carryback of credit from child care space expenditures

	Year Month Day			
1st previous tax year	2010-12-31	Credit to be applied	941	
2nd previous tax year	2009-12-31	Credit to be applied	942	
3rd previous tax year	2008-12-31	Credit to be applied	943	
		Total (enter on line NNN in Part 26)		

RECAPTURE – CHILD CARE SPACES

Part 28 – Calculating the recapture of ITC for corporations and corporate partnerships – Child care spaces

The ITC will be recovered against the taxpayer's tax otherwise payable under Part I of the Act if, at any time within 60 months of the day on which the taxpayer acquired the property:

- the new child care space is no longer available; or
- property that was an eligible expenditure for the child care space is:
  - disposed of or leased to a lessee; or
  - converted to another use.

If the property disposed of is a child care space, the amount that can reasonably be considered to have been included in the original ITC (paragraph 127(27.12)(a)) . . . 792 ______ ZZZ

In the case of eligible expenditures (paragraph 127(27.12)(b)), the lesser of:

The amount that can reasonably be considered to have been included in the original ITC . . . 795 ______

25% of either the proceeds of disposition (if sold in an arm's length transaction) or the fair market value (in any other case) of the property . . . 797 ______

Amount from line 795 or line 797, whichever is less . . . ______ OOO

Corporate partnerships

As a member of the partnership, you will report your share of the child care spaces ITC of the partnership after the child care spaces ITC has been reduced by the amount of the recapture. If this amount is a positive amount, you will report it on line 782 in Part 26. However, if the partnership does not have enough ITC otherwise available to offset the recapture, then the amount by which reductions to ITC exceed additions (the excess) will be determined and reported on line PPP below.

Corporate partner's share of the excess of ITC 799 ______ PPP

Total recapture of child care spaces investment tax credit – Add lines ZZZ, OOO, and PPP
Enter amount QQQ on line A2 in Part 29. . . . ______ QQQ

Part 29 – Total recapture of investment tax credit

Recaptured SR&ED ITC from line OO in Part 17		A1
Recaptured child care spaces ITC from line QQQ in Part 28 above		A2
Total recapture of investment tax credit – Add lines A1 and A2 Enter amount A3 on line 602 of the T2 return.		A3

Part 30 – Total ITC deducted from Part I tax

ITC from investments in qualified property deducted from Part I tax (from line 260 in Part 5)		B1
ITC from SR&ED expenditures deducted from Part I tax (from line 560 in Part 12)	226,101	B2
ITC from pre-production mining expenditures deducted from Part I tax (from line 885 in Part 19)		B3
ITC from apprenticeship job creation expenditures deducted from Part I tax (from line 660 in Part 22)	18,944	B4
ITC from child care space expenditures deducted from Part I tax (from line 785 in Part 26)		B5
Total ITC deducted from Part I tax (add lines B1, B2, B3, B4, and B5) Enter amount B6 at line 652 of the T2 return.	245,045	B6

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Summary of Investment Tax Credit Carryovers

Continuity of investment tax credit carryovers

CCA class number 97 Apprenticeship job creation ITC

Current year

	Addition current year (A)	Applied current year (B)	Claimed as a refund (C)	Carried back (D)	ITC end of year (A-B-C-D)
	18,944	18,944			

Prior years

Taxation year	ITC beginning of year (E)	Adjustments (F)	Applied current year (G)	ITC end of year (E-F-G)
2010-12-31				
2009-12-31				
2008-12-31				
2007-12-31				
2006-12-31				
2005-12-31				
2004-12-31				
2003-12-31				
2002-12-31				
2001-12-31				*
2001-09-30				
2000-12-31				
1999-12-31				
1998-12-31				
1997-12-31				
1996-12-31				
1995-12-31				
1994-12-31				
1993-12-31				
1992-12-31				*
Total				

B+C+D+G **Total ITC utilized** 18,944

* The **ITC end of year** includes the amount of ITC expired from the 10th preceding year if it is before January 1, 1998, or the amount of ITC expired from the 20th preceding year if it is after December 31, 1997. Note that this credit will only expire at the beginning of the subsequent fiscal period. Consequently, this amount will be posted on line 215, 515, 615, 770 or 845, as applicable, in Schedule 31 of the subsequent fiscal year.

Summary of Investment Tax Credit Carryovers

Continuity of investment tax credit carryovers

CCA class number 99 Cur. or cap. R&D for ITC

Current year

	Addition current year (A)	Applied current year (B)	Claimed as a refund (C)	Carried back (D)	ITC end of year (A-B-C-D)
	226,101	226,101			

Prior years

Taxation year	ITC beginning of year (E)	Adjustments (F)	Applied current year (G)	ITC end of year (E-F-G)
2010-12-31				
2009-12-31				
2008-12-31				
2007-12-31				
2006-12-31				
2005-12-31				
2004-12-31				
2003-12-31				
2002-12-31				
2001-12-31				*
2001-09-30				
2000-12-31				
1999-12-31				
1998-12-31				
1997-12-31				
1996-12-31				
1995-12-31				
1994-12-31				
1993-12-31				
1992-12-31				*
Total				

B+C+D+G **Total ITC utilized** 226,101

* The **ITC end of year** includes the amount of ITC expired from the 10th preceding year if it is before January 1, 1998, or the amount of ITC expired from the 20th preceding year if it is after December 31, 1997. Note that this credit will only expire at the beginning of the subsequent fiscal period. Consequently, this amount will be posted on line 215, 515, 615, 770 or 845, as applicable, in Schedule 31 of the subsequent fiscal year.

Canada Revenue Agency Agence du revenu du Canada

SCHEDULE 50

SHAREHOLDER INFORMATION

Name of corporation	Business Number	Tax year end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

All private corporations must complete this schedule for any shareholder who holds 10% or more of the corporation's common and/or preferred shares.

		Provide only one number per shareholder				
	Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual, or trust)	Business Number (If a corporation is not registered, enter "NR")	Social insurance number	Trust number	Percentage common shares	Percentage preferred shares
	100	200	300	350	400	500
1	ENERSOURCE CORPORATION	89858 6417 RC0001			100.000	
2						
3						
4						
5						
6						
7						
8						
9						
10						

Canada

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 53

GENERAL RATE INCOME POOL (GRIP) CALCULATION

Name of corporation	Business Number	Tax year-end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

On: 2011-12-31

- If you are a Canadian-controlled private corporation (CCPC) or a deposit insurance corporation (DIC), use this schedule to determine the general rate income pool (GRIP).
- When an eligible dividend was paid in the tax year, file a completed copy of this schedule with your *T2 Corporation Income Tax Return*. Do not send your worksheets with your return, but keep them in your records in case we ask to see them later.
- Subsections referred to in this schedule are from the *Income Tax Act*.
- Subsection 89(1) defines the terms eligible dividend, excessive eligible dividend designation, general rate income pool, and low rate income pool.

Eligibility for the various additions

Answer the following questions to determine the corporation's eligibility for the various additions:

2006 addition

1. Is this the corporation's first taxation year that includes January 1, 2006? ☐ Yes ☒ No
2. If not, what is the date of the taxation year end of the corporation's first year that includes January 1, 2006? Enter the date and go directly to question 4 2006-12-31
3. During that first year, was the corporation a CCPC or would it have been a CCPC if not for the election of subsection 89(11) ITA? ☐ Yes ☐ No
   If the answer to question 3 is yes, complete Part "GRIP addition for 2006".

Change in the type of corporation

4. Was the corporation a CCPC during its preceding taxation year? ☒ Yes ☐ No
5. Corporations that become a CCPC or a DIC ☐ Yes ☒ No
   If the answer to question 5 is yes, complete Part 4.

Amalgamation (first year of filing after amalgamation)

6. Corporations that were formed as a result of an amalgamation ☐ Yes ☒ No
   If the answer to question 6 is yes, answer questions 7 and 8. If the answer is no, go to question 9.
7. Was one or more of the predecessor corporations neither a CCPC nor a DIC? ☐ Yes ☐ No
   If the answer to question 7 is yes, complete Part 4.
8. Was one or more of the predecessor corporation a CCPC or a DIC during the taxation year that ended immediately before amalgamation? ☐ Yes ☐ No
   If the answer to question 8 is yes, complete Part 3.

Winding-up

9. Corporations that wound-up a subsidiary ☐ Yes ☒ No
   If the answer to question 9 is yes, answer questions 10 and 11. If the answer is no, go to Part 1.
10. Was the subsidiary neither a CCPC nor a DIC during its last taxation year? ☐ Yes ☐ No
    If the answer to question 10 is yes, complete Part 4.
11. Was the subsidiary a CCPC or a DIC during its last taxation year? ☐ Yes ☐ No
    If the answer to question 11 is yes, complete Part 3.

Part 1 – Calculation of general rate income pool (GRIP)

GRIP at the end of the previous tax year			100	95,265,380	A
Taxable income for the year (DICs enter "0") *	110	18,984,945 B			
Income for the credit union deduction * (amount E in Part 3 of Schedule 17) 120					
Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less * 130					
For a CCPC, the lesser of aggregate investment income (line 440 of the T2 return) and taxable income * 140					
Subtotal (add lines 120, 130, and 140)	▶	C			
Income taxable at the general corporate rate (line B **minus** line C) (if negative enter "0")	150	18,984,945			
After-tax income (line 150 x general rate factor for the tax year ** 0.7)			190	13,289,462	D
Eligible dividends received in the tax year	200				
Dividends deductible under section 113 received in the tax year	210				
Subtotal (add lines 200 and 210)			▶		E
GRIP addition:					
Becoming a CCPC (line PP from Part 4)	220				
Post-amalgamation (total of lines EE from Part 3 and lines PP from Part 4)	230				
Post-wind-up (total of lines EE from Part 3 and lines PP from Part 4)	240				
Subtotal (add lines 220, 230, and 240)			▶ 290		F
Subtotal (add lines A, D, E, and F)				108,554,842	G
Eligible dividends paid in the previous tax year	300				
Excessive eligible dividend designations made in the previous tax year	310				
Note: If becoming a CCPC (subsection 89(4) applies), enter "0" on lines 300 and 310.					
Subtotal (line 300 **minus** line 310)			▶		H
GRIP before adjustment for specified future tax consequences (line G **minus** line H) (amount can be negative)			490	108,554,842	
Total GRIP adjustment for specified future tax consequences to previous tax years (amount W from Part 2)			560		
GRIP at the end of the tax year (line 490 **minus** line 560) Enter this amount on line 160 of Schedule 55.			590	108,554,842	

* For lines 110, 120, 130, and 140, the income amount is the amount before considering specified future tax consequences. This phrase is defined in subsection 248(1). It includes the deduction of a loss carryback from subsequent tax years, a reduction of Canadian exploration expenses and Canadian development expenses that were renounced in subsequent tax years (e.g., flow-through share renunciations), reversals of income inclusions where an option is exercised in subsequent tax years, and the effect of certain foreign tax credit adjustments.

** The **general rate factor** for a tax year is 0.68 for any portion of the tax year that falls before 2010, 0.69 for any portion of the tax year that falls in 2010, 0.70 for any portion of the tax year that falls in 2011, and 0.72 for any portion of the tax year that falls after 2011. Calculate the general rate factor in Part 5 for tax years that straddle these dates.

Part 2 – GRIP adjustment for specified future tax consequences to previous tax years

Complete this part if the corporation's taxable income of any of the previous three tax years took into account the specified future tax consequences defined in subsection 248(1) from the current tax year. Otherwise, enter "0" on line 560.

First previous tax year 2010-12-31

Taxable income before specified future tax consequences from the current tax year		17,790,983 J1		
Enter the following amounts before specified future tax consequences from the current tax year:				
Income for the credit union deduction (amount E in Part 3 of Schedule 17)	K1			
Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less	L1			
Aggregate investment income (line 440 of the T2 return)	M1			
Subtotal (add lines K1, L1, and M1)	▶	N1		
Subtotal (line J1 **minus** line N1) (if negative, enter "0")		17,790,983	▶	17,790,983 O1

Part 2 – GRIP adjustment for specified future tax consequences to previous tax years (continued)

Future tax consequences that occur for the current year Amount carried back from the current year to a prior year					
Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	**Capital loss carry-back**	**Restricted farm loss carry-back**	**Farm loss carry-back**	**Other**	**Total carrybacks**

Taxable income after specified future tax consequences . . . . ______ P1

Enter the following amounts after specified future tax consequences:

Income for the credit union deduction (amount E in Part 3 of Schedule 17) . . . ______ Q1

Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less . . . . ______ R1

Aggregate investment income (line 440 of the T2 return) . . . . ______ S1

Subtotal (**add** lines Q1, R1, and S1) ______ ▶ ______ T1

Subtotal (line P1 **minus** line T1) (if negative, enter "0") ______ ▶ ______ U1

Subtotal (line O1 **minus** line U1) (if negative, enter "0") ______ V1

GRIP adjustment for specified future tax consequences to the first previous tax year
(line V1 **multiplied by** the general rate factor for the tax year 0.7) . . . . **500** ______

Second previous tax year 2009-12-31

Taxable income before specified future tax consequences from the current tax year 17,950,119 J2

Enter the following amounts before specified future tax consequences from the current tax year:

Income for the credit union deduction (amount E in Part 3 of Schedule 17) . . . ______ K2

Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less . . . . ______ L2

Aggregate investment income (line 440 of the T2 return) . . . . ______ M2

Subtotal (**add** lines K2, L2, and M2) ______ ▶ ______ N2

Subtotal (line J2 **minus** line N2) (if negative, enter "0") 17,950,119 ▶ 17,950,119 O2

Future tax consequences that occur for the current year Amount carried back from the current year to a prior year					
Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	**Capital loss carry-back**	**Restricted farm loss carry-back**	**Farm loss carry-back**	**Other**	**Total carrybacks**

Taxable income after specified future tax consequences . . . . ______ P2

Enter the following amounts after specified future tax consequences:

Income for the credit union deduction (amount E in Part 3 of Schedule 17) . . . ______ Q2

Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less . . . . ______ R2

Aggregate investment income (line 440 of the T2 return) . . . . ______ S2

Subtotal (**add** lines Q2, R2, and S2) ______ ▶ ______ T2

Subtotal (line P2 **minus** line T2) (if negative, enter "0") ______ ▶ ______ U2

Subtotal (line O2 **minus** line U2) (if negative, enter "0") ______ V2

GRIP adjustment for specified future tax consequences to the second previous tax year
(line V2 **multiplied by** the general rate factor for the tax year 0.7) . . . . **520** ______

Part 2 – GRIP adjustment for specified future tax consequences to previous tax years (continued)

Third previous tax year 2008-12-31

Taxable income before specified future tax consequences from the current tax year . . . 33,278,307 J3

Enter the following amounts before specified future tax consequences from the current tax year:

Income for the credit union deduction (amount E in Part 3 of Schedule 17) . . . ______ K3

Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less . . . ______ L3

Aggregate investment income (line 440 of the T2 return) . . . 3,402 M3

Subtotal (**add** lines K3, L3, and M3) 3,402 ▶ 3,402 N3

Subtotal (line J3 **minus** line N3) (if negative, enter "0") 33,274,905 ▶ 33,274,905 O3

Future tax consequences that occur for the current year Amount carried back from the current year to a prior year					
Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	**Capital loss carry-back**	**Restricted farm loss carry-back**	**Farm loss carry-back**	**Other**	**Total carrybacks**

Taxable income after specified future tax consequences . . . ______ P3

Enter the following amounts after specified future tax consequences:

Income for the credit union deduction (amount E in Part 3 of Schedule 17) . . . ______ Q3

Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less . . . ______ R3

Aggregate investment income (line 440 of the T2 return) . . . ______ S3

Subtotal (**add** lines Q3, R3, and S3) ______ ▶ ______ T3

Subtotal (line P3 **minus** line T3) (if negative, enter "0") ______ ▶ ______ U3

Subtotal (line O3 **minus** line U3) (if negative, enter "0") ______ V3

GRIP adjustment for specified future tax consequences to the third previous tax year
(line V3 **multiplied by** the general rate factor for the tax year 0.7) . . . 540 ______

Total GRIP adjustment for specified future tax consequences to previous tax years:
(**add** lines 500, 520, and 540) (if negative, enter "0") . . . ______ W

Enter amount W on line 560.

Part 3 – Worksheet to calculate the GRIP addition post-amalgamation or post-wind-up (predecessor or subsidiary was a CCPC or a DIC in its last tax year)

nb. 1 Post amalgamation . . . ☐ Post wind-up . . . ☐

Complete this part when there has been an amalgamation (within the meaning assigned by subsection 87(1)) or a wind-up (to which subsection 88(1) applies) and the predecessor or subsidiary corporation was a CCPC or a DIC in its last tax year. In the calculation below, **corporation** means a predecessor or a subsidiary. The last tax year for a predecessor corporation was its tax year that ended immediately before the amalgamation and for a subsidiary corporation was its tax year during which its assets were distributed to the parent on the wind-up.

For a post-wind-up, include the GRIP addition in calculating the parent's GRIP at the end of its tax year that immediately follows the tax year during which it receives the assets of the subsidiary.

Complete a separate worksheet for **each** predecessor and **each** subsidiary that was a CCPC or a DIC in its last tax year. Keep a copy of this calculation for your records, in case we ask to see it later.

Corporation's GRIP at the end of its last tax year . . . ______ AA

Eligible dividends paid by the corporation in its last tax year . . . ______ BB

Excessive eligible dividend designations made by the corporation in its last tax year . . . ______ CC

Subtotal (line BB **minus** line CC) ______ ▶ ______ DD

GRIP addition post-amalgamation or post-wind-up (predecessor or subsidiary was a CCPC or a DIC in its last tax year)
(line AA **minus** line DD) . . . ______ EE

After you complete this calculation for each predecessor and each subsidiary, calculate the total of all the EE lines. Enter this total amount on:

- line 230 for post-amalgamation; or
- line 240 for post-wind-up.

Part 4 – Worksheet to calculate the GRIP addition post-amalgamation, post-wind-up (predecessor or subsidiary was not a CCPC or a DIC in its last tax year), or the corporation is becoming a CCPC

nb. 1 Corporation becoming a CCPC ☐ Post amalgamation ☐ Post wind-up ☐

Complete this part when there has been an amalgamation (within the meaning assigned by subsection 87(1)) or a wind-up (to which subsection 88(1) applies) and the predecessor or subsidiary was not a CCPC or a DIC in its last tax year. Also, use this part for a corporation becoming a CCPC. In the calculation below, **corporation** means a corporation becoming a CCPC, a predecessor, or a subsidiary.

For a post-wind-up, include the GRIP addition in calculating the parent's GRIP at the end of its tax year that immediately follows the tax year during which it receives the assets of the subsidiary.

Complete a separate worksheet for **each** predecessor and **each** subsidiary that was not a CCPC or a DIC in its last tax year. Keep a copy of this calculation for your records, in case we ask to see it later.

Cost amount to the corporation of all property immediately before the end of its previous/last tax year .... ________ FF

The corporation's money on hand immediately before the end of its previous/last tax year .... ________ GG

Unused and unexpired losses at the end of the corporation's previous/last tax year:

- Non-capital losses .... ________
- Net capital losses .... ________
- Farm losses .... ________
- Restricted farm losses .... ________
- Limited partnership losses .... ________

Subtotal ________ ► ________ HH

Subtotal (**add** lines FF, GG, and HH) ________ II

All the corporation's debts and other obligations to pay that were outstanding immediately before the end of its previous/last tax year .... ________ JJ

Paid-up capital of all the corporation's issued and outstanding shares of capital stock immediately before the end of its previous/last tax year .... ________ KK

All the corporation's reserves deducted in its previous/last tax year .... ________ LL

The corporation's capital dividend account immediately before the end of its previous/last tax year .... ________ MM

The corporation's low rate income pool immediately before the end of its previous/last tax year .... ________ NN

Subtotal (**add** lines JJ, KK, LL, MM, and NN) ________ ► ________ OO

GRIP addition post-amalgamation or post-wind-up (predecessor or subsidiary was not a CCPC or a DIC in its last tax year), or the corporation is becoming a CCPC (line II **minus** line OO) (if negative, enter "0") .... ________ PP

After you complete this worksheet for each predecessor and each subsidiary, calculate the total of all the PP lines. Enter this total amount on:

- line 220 for a corporation becoming a CCPC;
- line 230 for post-amalgamation; or
- line 240 for post-wind-up.

Part 5 – General rate factor for the tax year

Complete this part to calculate the general rate factor for the tax year.

0.68	x	number of days in the tax year before January 1, 2010 / number of days in the tax year	/ 365	=		QQ
0.69	x	number of days in the tax year in 2010 / number of days in the tax year	/ 365	=		RR
0.7	x	number of days in the tax year in 2011 / number of days in the tax year	365 / 365	=	0.70000	SS
0.72	x	number of days in the tax year after December 31, 2011 / number of days in the tax year	/ 365	=		TT

General rate factor for the tax year (total of lines QQ to TT) . . . . 0.70000 UU

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SCHEDULE 55

PART III.1 TAX ON EXCESSIVE ELIGIBLE DIVIDEND DESIGNATIONS

Name of corporation	Business Number	Tax year-end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

Do not use this area

- Every corporation resident in Canada that pays a taxable dividend (other than a capital gains dividend within the meaning assigned by subsection 130.1(4) or 131(1)) in the tax year must file this schedule.
- Canadian-controlled private corporations (CCPC) and deposit insurance corporations (DIC) must complete Part 1 of this schedule. All other corporations must complete Part 2.
- Every corporation that has paid an eligible dividend must also file Schedule 53, *General Rate Income Pool (GRIP) Calculation*, or Schedule 54, *Low Rate Income Pool (LRIP) Calculation*, whichever is applicable.
- File the completed schedules with your *T2 Corporation Income Tax Return* no later than six months from the end of the tax year.
- Parts, subsections, and paragraphs mentioned in this schedule refer to the federal *Income Tax Act*.
- Subsection 89(1) defines the terms eligible dividend, excessive eligible dividend designation, general rate income pool (GRIP), and low rate income pool (LRIP).
- The calculations in Part 1 and Part 2 do not apply if the excessive eligible dividend designation arises from the application of paragraph (c) of the definition of excessive eligible dividend designation in subsection 89(1). This paragraph applies when an eligible dividend is paid to artificially maintain or increase the GRIP or to artificially maintain or decrease the LRIP.

Part 1 – Canadian-controlled private corporations and deposit insurance corporations

Taxable dividends paid in the tax year **not included** in Schedule 3					
Taxable dividends paid in the tax year **included** in Schedule 3		10,231,000			
Total taxable dividends paid in the tax year	100	10,231,000			
Total eligible dividends paid in the tax year			150		
GRIP at the end of the tax year (line 590 on Schedule 53) (if negative, enter "0")			160	108,554,842	
Excessive eligible dividend designation (line 150 **minus** line 160)					A
Part III.1 tax on excessive eligible dividend designations – CCPC or DIC * (amount A **multiplied** by 20 %)			190		

Enter the amount from line 190 on line 710 of the T2 return.

Part 2 – Other corporations

Taxable dividends paid in the tax year **not included** in Schedule 3					
Taxable dividends paid in the tax year **included** in Schedule 3					
Total taxable dividends paid in the tax year	200				
Total excessive eligible dividend designations in the tax year (amount from line A of Schedule 54)					B
Part III.1 tax on excessive eligible dividend designations – Other corporations * (amount B **multiplied** by 20 %)			290		

Enter the amount from line 290 on line 710 of the T2 return.

* You can elect to treat all or part of your excessive eligible dividend designation as a separate taxable dividend in order to eliminate or reduce the Part III.1 tax otherwise payable. You must file the election on or before the day that is 90 days **after** the day the notice of assessment for Part III.1 tax was sent. We will accept an election before the assessment of the tax. For more information on how to make this election, go to **www.cra.gc.ca/eligibledividends**.

Canada

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SCHEDULE 500

ONTARIO CORPORATION TAX CALCULATION

Name of corporation	Business Number	Tax year-end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- Use this schedule if the corporation had a permanent establishment (as defined in section 400 of the federal *Income Tax Regulations*) in Ontario at any time in the tax year and had Ontario taxable income in the year.
- All legislative references on this schedule are to the federal *Income Tax Act* and *Income Tax Regulations*.
- This schedule is a worksheet only and does not have to be filed with your *T2 Corporation Income Tax Return*.

Part 1 – Calculation of Ontario basic rate of tax for the year

Number of days in the tax year before July 1, 2010 / Number of days in the tax year	/ 365	x	14.00 %	=	%	A1
Number of days in the tax year after June 30, 2010, and before July 1, 2011 / Number of days in the tax year	181 / 365	x	12.00 %	=	5.95068 %	A2
Number of days in the tax year after June 30, 2011, and before July 1, 2012 / Number of days in the tax year	184 / 365	x	11.50 %	=	5.79726 %	A3
Number of days in the tax year after June 30, 2012, and before July 1, 2013 / Number of days in the tax year	/ 365	x	11.00 %	=	%	A4
Number of days in the tax year after June 30, 2013 / Number of days in the tax year	/ 365	x	10.00 %	=	%	A5

Ontario basic rate of tax for the year (total of rates A1 to A5) 11.74794 ▶ 11.74794 % A6

Part 2 – Calculation of Ontario basic income tax

Ontario taxable income * . . . . 18,984,945 B

Ontario basic income tax: amount B **multiplied** by Ontario basic rate of tax for the year (rate A6 from Part 1) . . . . . . 2,230,340 C

If the corporation has a permanent establishment in more than one jurisdiction, or is claiming an Ontario tax credit, in addition to Ontario basic income tax, or has Ontario corporate minimum tax, Ontario special additional tax on life insurance corporations or Ontario capital tax payable, enter amount C on line 270 of Schedule 5, *Tax Calculation Supplementary – Corporations*. Otherwise, enter it on line 760 of the T2 return.

* If the corporation has a permanent establishment only in Ontario, enter the amount from line 360 or line Z, whichever applies, of the T2 return. Otherwise, enter the taxable income allocated to Ontario from column F in Part 1 of Schedule 5.

Part 3 – Ontario small business deduction (OSBD)

Complete this part if the corporation claimed the federal small business deduction under subsection 125(1) or would have claimed it if subsection 125(5.1) had not been applicable in the tax year.

Income from active business carried on in Canada (amount from line 400 of the T2 return)					18,985,545	1
Federal taxable income, less adjustment for foreign tax credit (amount from line 405 of the T2 return)					18,984,945	2
Federal business limit before the application of subsection 125(5.1) (amount from line 410 of the T2 return)	500,000	x	500,000 / 500,000 (line 4 on page 4 of the T2 return *)	=	500,000	3
Enter the least of amounts 1, 2, and 3					500,000	D
Ontario domestic factor: Ontario taxable income ** / taxable income earned in all provinces and territories ***			18,984,945.00 / 18,984,945	=	1.00000	E

Amount D x amount E: 500,000 a

Ontario taxable income (amount B from Part 2): 18,984,945 b

Ontario small business income (lesser of amount a and amount b) ..... 500,000 F

Number of days in the tax year before July 1, 2010 / Number of days in the tax year	/ 365	x	8.50 %	=	%	G1
Number of days in the tax year after June 30, 2010, and before July 1, 2011 / Number of days in the tax year	181 / 365	x	7.50 %	=	3.71918 %	G2
Number of days in the tax year after June 30, 2011, and before July 1, 2012 / Number of days in the tax year	184 / 365	x	7.00 %	=	3.52877 %	G3
Number of days in the tax year after June 30, 2012, and before July 1, 2013 / Number of days in the tax year	/ 365	x	6.50 %	=	%	G4
Number of days in the tax year after June 30, 2013 / Number of days in the tax year	/ 365	x	5.50 %	=	%	G5

OSBD rate for the year (total of rates G1 to G5) ..... 7.24795 % G6

Ontario small business deduction: amount F **multiplied** by OSBD rate for the year (rate G6) ..... 36,240 H

Enter amount H on line 402 of Schedule 5.

* For 2011 and later tax years, enter the amount from line 410 of the T2 return on line 3 of this schedule.

** Enter amount B from Part 2.

*** Includes the offshore jurisdictions for Nova Scotia and Newfoundland and Labrador.

Part 4 – Calculation of surtax re Ontario small business deduction

Complete this part if the corporation is claiming the OSBD and its adjusted taxable income, **plus** the adjusted taxable income of each corporation with which the corporation was associated during its tax year, is greater than $500,000. If the corporation is a member of an associated group, complete Schedule 501, *Ontario Adjusted Taxable Income of Associated Corporations to Determine Surtax re Ontario Small Business Deduction*.

Note: For days in the tax year after June 30, 2010, the small business surtax rate is 0%. You do not have to complete this part if the corporation's tax year begins after June 30, 2010.

Adjusted taxable income* .... _______ I

Adjusted taxable income of all associated corporations (amount from line 500 of Schedule 501) .... _______ J

Aggregate adjusted taxable income (amount I **plus** amount J) .... _______ ▶ _______ K

Deduct:

Ontario business limit 500,000

Subtotal (amount K **minus** Ontario business limit) (if negative, enter "0" on this line and on line P) .... _______ L

Small business surtax rate for the year:

Number of days in the tax year before July 1, 2010 _______ / Number of days in the tax year 365 x 4.25 % = _______ % M

Amount L x % on line M = ... _______ N

Amount N _______ x Ontario small business income (amount F from Part 3) _______ / 500,000 500,000 = ... _______ O

Surtax re Ontario small business deduction: lesser of amount O and OSBD (amount H from Part 3) .... _______ P

Enter amount P on line 272 of Schedule 5.

* Adjusted taxable income is equal to the corporation's taxable income or taxable income earned in Canada for the year **plus** the amount of the corporation's adjusted Crown royalties for the year **minus** the amount of the corporation's notional resource allowance for the year (from Schedule 504, *Ontario Resource Tax Credit and Ontario Additional Tax re Crown Royalties*).

If the tax year of the corporation is less than 51 weeks, **multiply** the adjusted taxable income of the corporation for the year by 365 and **divide** by the number of days in the tax year.

Part 5 – Ontario adjusted small business income

Complete this part if the corporation was a Canadian-controlled private corporation throughout the tax year and is claiming the Ontario tax credit for manufacturing and processing or the Ontario credit union tax reduction.

Lesser of amount D and amount b from Part 3 .... 500,000 Q

Surtax payable (amount P from Part 4) _______ / Ontario domestic factor (amount E from Part 3) x OSBD rate (rate G6 from Part 3) 7.24795 % 0.07248 = _______ R

Note: Enter "0" on line R for tax years beginning after June 30, 2010.

Ontario adjusted small business income (amount Q **minus** amount R) (if negative, enter "0") .... 500,000 S

Enter amount S on line U in Part 6 or on line B in Part 2 of Schedule 502, *Ontario Tax Credit for Manufacturing and Processing*, whichever applies.

Part 6 – Calculation of credit union tax reduction

Complete this part and Schedule 17, *Credit Union Deductions*, if the corporation was a credit union throughout the tax year.

Amount D from Part 3 of Schedule 17			T
Deduct:			
Ontario adjusted small business income (amount S from Part 5)			U
Subtotal (amount T **minus** amount U) (if negative, enter "0")			V
OSBD rate for the year (rate G6 from Part 3)	7.24795 %		
Amount V **multiplied** by the OSBD rate for the year			W
Ontario domestic factor (amount E from Part 3)		1.00000	X
Ontario credit union tax reduction (amount W **multiplied** by amount X)			Y

Enter amount Y on line 410 of Schedule 5.

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SCHEDULE 506

ONTARIO TRANSITIONAL TAX DEBITS AND CREDITS

Name of corporation	Business Number	Tax year-end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- Complete this schedule if you are a specified corporation that is subject to the Ontario transitional tax debit or are claiming the Ontario transitional tax credit.
- Unless otherwise noted, references to parts, sections, subsections, paragraphs, subparagraphs, and clauses are from the federal *Income Tax Act*.
- File this schedule with the *T2 Corporation Income Tax Return*.
- Unless otherwise noted, terms on this page are defined under subsection 46(1) of the *Taxation Act, 2007* (Ontario).
- **Specified corporation** is defined under subsection 46(5) of the *Taxation Act, 2007* (Ontario) as a corporation:
  - that is not exempt at or immediately before its transition time from tax payable under Part I of the federal Act;
  - that has a tax year that ends before 2009 and a tax year that includes January 1, 2009; or has a tax year that begins after 2008 and a tax year that is deemed to end on December 31, 2008, under subsection 249(3) of the federal Act;
  - that has a permanent establishment (PE) in Ontario at its transition time;
  - that had a PE in Ontario at any time in its last tax year ending before 2009, and was subject to tax under Part II of the *Corporations Tax Act* (Ontario) for that tax year; and
  - whose assets have not been distributed in an eligible pre-2009 windup.
- A specified corporation also includes, under subsection 51(1) of *the Taxation Act, 2007* (Ontario), the parent corporation of an eligible post-2008 windup and the new corporation of an eligible amalgamation.
- A specified corporation may be subject to the Ontario transitional tax debit if:
  - the corporation's total federal balance is more than the total Ontario balance at the end of the tax year; or
  - the corporation has a post-2008 scientific research and experimental development (SR&ED) balance, as defined under subsection 49(2) of the *Taxation Act, 2007* (Ontario), and a federal SR&ED transitional balance, as defined under subsection 49(4) of the *Taxation Act, 2007* (Ontario), at the end of the tax year.
- A specified corporation may be able to claim the Ontario transitional tax credit if:
  - the corporation's total Ontario balance is more than the total federal balance at the end of the tax year; or
  - the corporation has an unused transitional tax credit balance from previous tax years.
- **Transition time** means:
  - the beginning of the corporation's first tax year that starts after 2008 if the previous tax year is deemed under subsection 249(3) of the federal Act to end on December 31, 2008, or
  - the beginning of the corporation's tax year that includes January 1, 2009, in any other case.
- An **eligible amalgamation** means an amalgamation or merger of a particular corporation and one or more other corporations to form a new corporation where:
  - the amalgamation or merger occurs after December 31, 2008, and does not occur at the new corporation's transition time;
  - the new corporation has a PE in Ontario immediately after the amalgamation or merger;
  - the particular corporation has a PE in Ontario immediately before the amalgamation or merger;
  - the particular corporation is a specified corporation at its transition time or at any time before the amalgamation or merger;
  - the amalgamation or merger occurs in the amortization period of the new corporation;
  - the amortization period of the new corporation does not end immediately after the beginning of its reference period; and
  - the amortization period of the particular corporation does not end before the amalgamation or merger.
- An **eligible post-2008 windup** means the windup of a subsidiary corporation into its parent corporation under subsection 88(1) where:
  - the completion time of the windup is after December 31, 2008, and the time immediately after the completion time is within the amortization periods of the subsidiary and parent;
  - the parent's tax year (during which it received the assets of the subsidiary) ends after December 31, 2008;
  - the subsidiary has a PE in Ontario during its tax year ending at the completion time; and
  - the parent has a PE in Ontario during its tax year in which it received the assets from the subsidiary.
- An **eligible pre-2009 windup** means the windup of a subsidiary under subsection 88(1) where:
  - the completion time of the windup is after December 31, 2008, and the parent's tax year (during which it received the assets of the subsidiary) ended before January 1, 2009; or
  - the completion time of the windup is before January 1, 2009, and the parent's tax year (during which it received the assets of the subsidiary) ended after December 31, 2008.
- The **completion time** of a windup means the end of the tax year of the subsidiary during which the subsidiary distributes its assets to the parent for the purposes of paragraph 88(1)(e.2).
- A **specified pre-2009 transfer** under section 52 of the *Taxation Act, 2007* (Ontario) means a transfer of property between corporations not at arm's length that changes the total federal or Ontario balance of either the transferee or the transferor and that occurs:
  - before 2009;
  - at different values under the *Corporations Tax Act* (Ontario) and the federal Act;
  - in a tax year ending after 2008 for either the transferee or the transferor corporation, and that corporation is a specified corporation; and
  - in a tax year of the other corporation ending before 2009, in which the other corporation has a PE in Ontario.

Part 1 – Total federal balance

Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3).

If this is the first year after amalgamation, include the total of all amounts from the predecessor corporations that had a PE in Ontario immediately before the amalgamation.

If the corporation is a life insurer or a non-resident corporation, do not include the amounts under the additional rules in subsection 48(8) of the *Taxation Act, 2007* (Ontario).

For other tax years, go to Part 3.

Federal balances at the end of the previous tax year (tax year ending in 2008)

Total undepreciated capital cost of depreciable properties (total of column 220 from Schedule 8, *Capital Cost Allowance (CCA)*)	110	
Charitable donations not yet deducted from income (from line 280 of Schedule 2, *Charitable Donations and Gifts*) (see Note 1)	112	
Gifts to Canada, a province, or a territory (from line 380 of Schedule 2) (see Note 1)	114	
Gifts of certified cultural property (from line 480 of Schedule 2) (see Note 1)	116	
Gifts of certified ecologically sensitive land (from line 580 of Schedule 2) (see Note 1)	118	
Gifts of medicine (from line 680 of Schedule 2) (see Note 1)	120	
Cumulative eligible capital (from line 300 of Schedule 10, *Cumulative Eligible Capital Deduction*)	122	
Federal SR&ED expenditure pool (from line 470 of Form T661, *Scientific Research and Experimental Development (SR&ED) Expenditures Claim*) (see Note 2 and Note 3)	124	
Cumulative Canadian exploration expense (from line 249 of Schedule 12, *Resource-Related Deductions*) (see Note 2)	128	
Cumulative Canadian development expense (from line 349 of Schedule 12) (see Note 2)	130	
Cumulative Canadian oil and gas property expense (from line 449 of Schedule 12) (see Note 2)	132	

Federal balances at the beginning of the current tax year

Non-capital losses (line 102 of Schedule 4, *Corporation Loss Continuity and Application*, of the current tax year) (see Note 2 and Note 4)	134	
Net capital losses (from line 200 of Schedule 4 of the current tax year x 50 %) (see Note 2 and Note 4)	136	

Amounts included in the calculation of the Ontario income tax in the previous tax year

Total reserves deducted under paragraph 20(1)(l), (l.1), (m), (m.1), (n), or (o), subsection 32(1), section 61.4 or subparagraph 138(3)(a)(i), (ii), or (iv) of the federal Act, as it applies for the purposes of the *Corporations Tax Act* (Ontario)	150	
One half of the total reserves deducted under subparagraph 40(1)(a)(iii) or 44(1)(e)(iii) of the federal Act, as it applies under the *Corporations Tax Act* (Ontario)	152	
Other discretionary deductions claimed for Ontario income tax, but not claimed federally in the tax years ending after December 12, 2006, and before the transition time	154	

Other amounts

Total adjusted cost base of partnership interests owned by the corporation, under the federal Act, at the beginning of the tax year (see Note 5)	160	
Gain from a negative adjusted cost base of a partnership interest under subsection 40(3) of the federal Act, as it applies under the *Corporations Tax Act* (Ontario), as if all partnership interests were disposed of at the beginning of the tax year	162	
Amount of farming income specified under paragraph 28(1)(b) in the previous tax year	164	
Federal balance before election (total of lines 110 to 164)		A

Deduct:

Lesser of amount D or amount E from Part 4, if an election is made	170	
Total federal balance (amount A **minus** line 170)	180	

Enter amount on line 300 in Part 3.

Note 1: Enter "0" if the corporation was non-resident immediately before its transition time.

Note 2: Enter "0" if control of the corporation was acquired at transition time.

Note 3: Do not include the SR&ED expenditure pool earned before control of the corporation was last acquired.

Note 4: Do not include losses that arose before control of the corporation was last acquired.

Note 5: The adjusted cost base of any particular partnership interest cannot be less than "0".

Part 2 – Total Ontario balance

Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3).

If this is the first year after amalgamation, include the total of all amounts from the predecessor corporations that had a PE in Ontario immediately before the amalgamation.

If the corporation is a life insurer or a non-resident corporation, do not include the amounts under the additional rules in subsection 48(8) of the *Taxation Act, 2007* (Ontario).

For other tax years, go to Part 3.

Ontario balances at the end of the previous tax year (tax year ending in 2008)

Total undepreciated capital cost of depreciable properties (total of column 13 from Ontario Schedule 8, *Ontario Capital Cost Allowance*)	210	
Charitable donations (amount I from Ontario *Schedule 2, Ontario Charitable Donations and Gifts*) (see Note 1)	212	
Gifts to Canada, a province, or a territory (total of closing balance amounts from parts 3 and 5 of Ontario Schedule 2) (see Note 1)	214	
Gifts of certified cultural property (closing balance amount from Part 6 of Ontario Schedule 2) (see Note 1)	216	
Gifts of certified ecologically sensitive land (closing balance amount from Part 7 of Ontario Schedule 2) (see Note 1)	218	
Gifts of medicine (see Note 1)	220	
Cumulative eligible capital (amount Q from Ontario *Schedule 10, Ontario Cumulative Eligible Capital Deduction*)	222	
Ontario SR&ED expenditure pool (line 480 from Ontario *CT23 Schedule 161, Ontario Scientific Research and Experimental Development Expenditures*) (see Note 2 and Note 3)	224	
Adjusted Ontario SR&ED incentive balance (see Note 2 and Note 5)	226	
Cumulative Canadian exploration expense (closing balance of Regular Expenses from Part 2 of Ontario *Schedule 12, Ontario Exploration Expenses*) (see Note 2)	228	
Cumulative Canadian development expense (closing balance of Regular Expenses, Canadian CCDE Expenses, from Part 3 of Ontario Schedule 12) (see Note 2)	230	
Cumulative Canadian oil and gas property expense (closing balance of Regular Expenses from Part 4 of Ontario Schedule 12) (see Note 2)	232	
Non-capital losses (from line 709 of Ontario *Corporations Tax Return CT8* or *CT23 Corporations Tax and Annual Return*) (see Note 2 and Note 4)	234	
Net capital losses (from line 719 of CT8 or CT23 x 50 %) (see Note 2 and Note 4)	236	

Amounts included in the calculation of the federal income tax in the previous tax year

Total reserves deducted under paragraph 20(1)(l), (l.1), (m), (m.1), (n), or (o), subsection 32(1), section 61.4 or subparagraph 138(3)(a)(i), (ii), or (iv)	250	
One half of the total reserves deducted under subparagraph 40(1)(a)(iii) or 44(1)(e)(iii)	252	

Other amounts

Total adjusted cost base of partnership interests owned by the corporation, for the purposes of the *Corporations Tax Act* (Ontario), at the beginning of the tax year (see Note 6)	260	
Gain from a "negative" adjusted cost base of a partnership interest under subsection 40(3) determined as if all partnership interests were disposed of at the beginning of the tax year	262	
Amount of farming income in the previous tax year specified under paragraph 28(1)(b) of the federal Act, as it applies for the purposes of the *Corporations Tax Act* (Ontario)	264	
Total Ontario balance (total of lines 210 to 264)	280	

Enter amount on line 340 in Part 3.

Note 1: Enter "0" if the corporation was non-resident immediately before its transition time.

Note 2: Enter "0" if control of the corporation was acquired at transition time.

Note 3: Do not include the SR&ED expenditure pool earned before control of the corporation was last acquired.

Note 4: Do not include losses that arose before control of the corporation was last acquired.

Note 5: The adjusted Ontario SR&ED incentive balance under subsection 49(7) of the *Taxation Act, 2007* (Ontario) is the total of federal investment tax credits that:
- have been earned and are available without restriction to the corporation;
- are attributable to qualifying Ontario SR&ED expenditures;
- have not been deducted under subsection 127(5) or (6) of federal Act in a tax year ending prior to the start of the tax year ending immediately before the corporation's transition time; and
- do not expire in the first tax year ending in 2009 under the 10-year carryforward limit,

divided by the relevant Ontario allocation factor as calculated in Part 11.

Note 6: The adjusted cost base of any particular partnership interest cannot be less than "0".

Part 3 – Total federal balance and total Ontario balance at the end of the tax year

Total federal balance:

Total federal balance (amount from line 180 in Part 1, or amount from line 330 in Part 3 of Schedule 506 for the previous tax year)	300	535,793,004		
Add:				
Amount from eligible amalgamation*	310			
Amount from eligible post-2008 windup*	315			
Amount from eligible pre-2009 windup*	320			
Amount from specified pre-2009 transfers*	325			
Total federal balance at the end of the tax year		535,793,004 ▶	330	535,793,004

Total Ontario balance:

Total Ontario balance (amount from line 280 in Part 2, or amount from line 370 in Part 3 of Schedule 506 for the previous tax year)	340	536,575,204		
Add:				
Amount from eligible amalgamation*	350			
Amount from eligible post-2008 windup*	355			
Amount from eligible pre-2009 windup*	360			
Amount from specified pre-2009 transfers*	365			
Total Ontario balance at the end of the tax year		536,575,204 ▶	370	536,575,204
Transitional balance at the end of the tax year (line 330 **minus** line 370)			390	-782,200

If line 390 is positive, the corporation may be subject to a transitional tax debit. Complete Part 7 of this schedule.
If line 390 is negative, the corporation may be eligible to claim a transitional tax credit. Complete Part 8 of this schedule.

* See page 1 for definitions of eligible amalgamation, eligible post-2008 windup, eligible pre-2009 windup, and specified pre-2009 transfers. To calculate these amounts, you can use *Schedule 507, Ontario Transitional Tax Debits and Credits Calculation.*

Part 4 – Election to reduce federal SR&ED expenditure pool

The corporation may make this election if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3).

Are you making an election under clause (b) of the definition of "I" in paragraph 1 of subsection 48(4) of the *Taxation Act, 2007* (Ontario)? 400 1 Yes ☐ 2 No ☒

If you answered **no** to the question at line 400, go to Part 5. If you answered **yes** to the question at line 400, complete the following calculation:

Federal SR&ED expenditure pool closing balance at the end of the previous tax year (amount from line 124 in Part 1)				B
Deduct:				
Adjusted Ontario SR&ED incentive balance at the end of the previous tax year (amount from line 226 in Part 2)		1		
Ontario SR&ED expenditure pool closing balance at the end of the previous tax year (amount from line 224 in Part 2)		2		
Subtotal (amount 1 **plus** amount 2)		▶		C
Subtotal (amount B **minus** amount C) (if negative, enter "0")				D
Federal balance before election (amount A from Part 1)				
Deduct:				
Total Ontario balance (amount from line 280 in Part 2)				
Subtotal (if negative, enter "0")				E

Enter the lesser of amount D and amount E on line 170 in Part 1.

Part 5 – Reference period and amortization period

Reference period

The reference period starts at the beginning of the corporation's first tax year ending after December 31, 2008, and ends on whichever date is earlier:
- five calendar years after the time immediately before the start of the corporation's reference period; or
- December 31, 2013.

Number of days in the corporation's reference period* (do not include February 29, 2008, and February 29, 2012) . . **410** 1,825

* The number of days in the corporation's reference period is 1825 unless:
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3). In this case, count the number of days from the beginning of the 2009 tax year to December 31, 2013; or
- the corporation was incorporated or amalgamated after January 1, 2009. In this case, count the number of days from the date of incorporation or date of amalgamation to December 31, 2013.

Amortization period

The amortization period starts at the beginning of the corporation's reference period and ends on whichever date is earlier:
- the end of the corporation's reference period; or
- the early termination date as indicated under line 430.

Number of days in the amortization period that are in the tax year** (do not include February 29, 2008, or February 29, 2012) **420** 365

** The number of days in the amortization period that are in the tax year is the number of days in the tax year unless:
- the tax year-end is later than the end of the reference period. In this case, count the number of days from the beginning of the tax year to the end of the reference period; or
- the corporation terminates the amortization period before the end of the tax year. In this case, count the number of days from the beginning of the tax year to the day of early termination.

Early termination of the amortization period

The amortization period of the corporation usually coincides with the corporation's reference period. However, if the corporation's amortization period ends in the tax year and before the reference period ends, tick the applicable box below to indicate the reason for the early termination.

430 The corporation:

1 ☐ – ceases to have a PE in Ontario in the tax year for any reason other than an eligible amalgamation or eligible post-2008 windup.

2 ☐ – becomes exempt from tax under Part I of the federal Act immediately after the end of the tax year.

3 ☐ – elects under subsection 47(2) of the *Taxation Act, 2007* (Ontario) to prepay the transitional tax debit. **Note:** The Ontario Allocation Factor, calculated in Part 6, has to be at least 90% or the amount on line 390 in Part 3 is not more than $10,000.

4 ☐ – does not object to early termination of the amortization period and accelerated payment of the transitional tax credit, under subsection 46(3) of the *Taxation Act, 2007* (Ontario). **Note:** Amount T in Part 8 cannot be more than $1,000.

If you ticked one of the above boxes:
- enter the date of the early termination, if the date is different from the tax year-end and you ticked box 1 at line 430 . . . . **435**
- enter the number of days from the first day of the tax year to the end of the corporation's reference period (do not include February 29, 2008, or February 29, 2012) **440**

Part 6 – Calculation of Ontario allocation factor (OAF)

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "Ontario," enter "1" on line F.
If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "multiple," complete the following calculation and enter the result on line F:

Ontario taxable income* / Taxable income** = ______

Ontario allocation factor (OAF) . . . . 1.00000 F

* Enter the amount allocated to Ontario from column F in Part 1 of Schedule 5, *Tax Calculation Supplementary – Corporations.* If taxable income is nil, calculate the amount in column F as if taxable income were $1,000.

** Enter taxable income from line 360 or amount Z of the T2 return, whichever applies. If taxable income is nil, enter "1,000."

Part 7 – Transitional tax debits

Complete this part if the amount on line 390 in Part 3 is positive.

Amount from line 390 in Part 3			G
Amount G x Ontario basic rate of tax* 11.74794 % =			H
Amount H x OAF (from line F in Part 6) 1.00000			I
Number of days from line 440 (if applicable) or line 420 in Part 5 / Number of days in the corporation's reference period from line 410 in Part 5	365 / 1,825 =	0.20000	J

Transitional tax debit before tax on elected reduced SR&ED pool (amount I **multiplied** by amount J)			K
Post-2008 SR&ED balance at the end of the year (amount HH from Part 12)	460		
Federal SR&ED transitional balance at the end of the year (amount QQ from Part 14)	470		
Tax on elected reduced SR&ED pool (the lesser of lines 460 and 470)			L
Total transitional tax debits (amount K **plus** amount L)			M

Enter amount M on line 276 of Schedule 5.

Part 8 – Transitional tax credits

Complete this part if the amount on line 390 in Part 3 is negative.

Amount C6 from Schedule 5		2,194,100	N	
Deduct:				
Ontario resource tax credit (from line 404 of Schedule 5)				
Ontario tax credit for manufacturing and processing (from line 406 of Schedule 5)				
Ontario foreign tax credit (from line 408 of Schedule 5)				
Ontario credit union tax reduction (from line 410 of Schedule 5)				
Subtotal	▶		O	
Subtotal (amount N **minus** amount O)		2,194,100	P	
Number of days from line 420 in Part 5 / Number of days in the tax year (do not include February 29, 2008, or February 29, 2012)	365 / 365 =	1.00000	Q	
Ontario tax payable for purposes of the current year transitional tax credit (amount P **multiplied** by amount Q)	510			2,194,100
Amount from line 390 in Part 3 (enter as a positive amount)		782,200	R	
Amount R x Ontario basic rate of tax* 11.74794 % =		91,892	S	
Amount S x OAF (from line F in Part 6)		91,892	T	
Number of days from line 440 (if applicable) or line 420 in Part 5 / Number of days in the corporation's reference period on line 410 in Part 5	365 / 1,825 =	0.20000	U	
Current-year transitional tax credit (amount T **multiplied** by amount U)	520			18,378
Ontario tax payable for purposes of the unused transitional tax credit carryforward (line 510 **minus** line 520) (if negative, enter "0")	530			2,175,722
Transitional tax credit: Lesser of amounts on line 510 and 520				18,378 V
Lesser of unused transitional tax credit available (amount Y from Part 9) and amount on line 530				W
Transitional tax credit (amount V **plus** amount W)				18,378 X

Enter amount X on line 414 of Schedule 5.

* Enter the rate calculated in Part 1 of Schedule 500, *Ontario Corporation Tax Calculation*.

Part 9 – Unused transitional tax credit

Unused transitional tax credit carryforward from previous year (amount from line 580 of the previous year)*			1	
Add:				
Unused transitional tax credit transferred from a predecessor corporation or a subsidiary on an eligible amalgamation or an eligible post-2008 windup*	560		2	
Unused transitional tax credit available (amount 1 **plus** amount 2)			▶	Y
Add:				
Current-year transitional tax credit (amount from line 520 in Part 8)			18,378	Z
Subtotal (amount Y **plus** amount Z)			18,378	3
Deduct:				
Transitional tax credit applied (amount X from Part 8)			18,378	AA
Unused transitional tax credit (available for later years) (amount 3 **minus** amount AA)	580			

* Enter "0" if this is the first tax year ending after 2008.

Complete parts 10 to 14 if the corporation or a predecessor made an election in Part 4 at the transition time.

Part 10 – Federal current SR&ED limit and federal current SR&ED deficit

Current SR&ED expenditures in the year under paragraph 37(1)(a)	610			
Capital SR&ED expenditures in the year under paragraph 37(1)(b)	614			
Repayment of assistance under paragraph 37(1)(c)	618			
Investment tax credit recaptured under subsections 127(27), (29), and (34) in the previous tax year	624			
Subtotal (total of lines 610 to 624)			▶	BB
Deduct:				
Assistance under paragraph 37(1)(d)	638			
Investment tax credits deducted under paragraph 37(1)(e)	644			
Subtotal (line 638 **plus** line 644)			▶	CC
Federal current SR&ED limit or federal current SR&ED deficit (amount BB **minus** amount CC)	650			

If the amount on line 650 is positive, enter it on line II In Part 13.
If the amount on line 650 is negative, enter it as a positive amount on line DD in Part 12.

Part 11 – Relevant OAF

Enter on line 660 whichever of the following amounts is greatest:

– the corporation's OAF for the tax year that includes its transition time (from line F in Part 6)		%
– the greatest of the corporation's OAFs for a tax year ending in 2006, 2007, and 2008 as determined under subsection 12(1) of the *Corporations Tax Act* (Ontario)		%
– the greatest of the weighted OAFs* of the corporation and its designated corporations** for 2006, 2007, and 2008		%
Relevant OAF	660	%

* The weighted OAF for two or more corporations for their tax years ending in 2006, 2007, or 2008 is the total of the following for each corporation:

– the corporation's OAF as determined under subsection 12(1) of the *Corporations Tax Act* (Ontario) for the tax year **multiplied** by the corporation's and its share of partnerships' qualified Ontario SR&ED expenditures in the tax year, **divided** by the total of all the corporations' and their shares of partnerships' qualified Ontario SR&ED expenditures in the tax year.

Qualified Ontario SR&ED expenditure is defined in section 11.2 of the *Corporations Tax Act* (Ontario).

** A designated corporation in respect of a particular corporation is:

1) a corporation that amalgamated with the particular corporation under section 87;
2) a corporation that wound up into the particular corporation under subsection 88(1); or
3) a designated corporation to a corporation identified in 1) or 2).

Part 12 – Post-2008 SR&ED balance

Federal current SR&ED deficit for the year (amount from line 650 in Part 10, if negative) (enter as a positive amount) .... DD

SR&ED expenditure amount deducted in the year under subsection 37(1) 670

Deduct:
Cumulative post-2008 SR&ED limit at the end of the year (amount LL from Part 13) 675

Subtotal (line 670 **minus** line 675) (if negative, enter "0") ▶ EE

Subtotal (amount DD **plus** amount EE) FF

Amount FF x 14 % GG

Post-2008 SR&ED balance at the end of the year (amount GG **multiplied** by line 660 from Part 11) .... HH
Enter amount HH on line 460 in Part 7.

Part 13 – Cumulative post-2008 SR&ED limit at the end of the year

Federal current SR&ED limit for the year (amount from line 650 in Part 10, if positive) II
Total of all federal SR&ED limits from previous tax years ending after December 31, 2008 700

Subtotal (line II **plus** line 700) JJ

Total of all amounts deducted under subsection 37(1) for previous tax years ending after December 31, 2008 705

Total of all transitional tax debits on elected reduced SR&ED pool calculated under subsection 48(3) of the *Taxation Act, 2007* (Ontario) in the previous years (total of line L in Part 7 for previous years) 710

Deduct:
Amounts included in line 710 that are reasonably attributable to the federal current SR&ED deficit for the year 715

Subtotal (line 710 **minus** line 715) 720

Line 720 / Relevant OAF (from line 660 in Part 11) x 14 % = ... KK

Subtotal (line 705 **minus** amount KK) ▶ 730

Cumulative post-2008 SR&ED limit at the end of the year (amount JJ **minus** line 730) (if negative, enter "0") LL
Enter amount LL on line 675 in Part 12.

Part 14 – Federal SR&ED transitional balance at the end of the year

Amount from line 170 in Part 1 (see Note) .... 735 MM
Relevant OAF (from line 660) (see Note) **multiplied** by amount MM .... NN
Amount NN x 14 % .... ▶ OO

Federal SR&ED transitional balance transferred on an eligible amalgamation or an eligible post-2008 wind-up 740

Subtotal (amount OO **plus** line 740) PP

Deduct:
Total of all transitional tax debits on elected reduced SR&ED pool calculated under subsection 48(3) of the *Taxation Act, 2007* (Ontario) in the previous years (total of line L in Part 7 for previous years) 750

Federal SR&ED transitional balance at the end of the year (amount PP **minus** line 750) .... QQ
Enter amount QQ on line 470 in Part 7.

Note: For tax years ending after 2009, enter the amount from line 170 and the relevant OAF from the 2009 tax year.

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SCHEDULE 508

ONTARIO RESEARCH AND DEVELOPMENT TAX CREDIT

Name of corporation	Business Number	Tax year-end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- Use this schedule to:
  - calculate an Ontario research and development tax credit (ORDTC);
  - claim an ORDTC earned in the tax year or carried forward from any of the 20 previous tax years that are a tax year ending after December 31, 2008, to reduce Ontario corporate income tax payable in the current tax year;
  - carry back an ORDTC to reduce Ontario corporate income tax payable in any of the three previous tax years, but not to a tax year that ends before January 1, 2009;
  - add an ORDTC that was allocated to the corporation by a partnership of which it was a member;
  - transfer an ORDTC after an amalgamation or windup; or
  - calculate a recapture of the ORDTC.
- The ORDTC is a 4.5% non-refundable tax credit on eligible expenditures incurred by a corporation in a tax year that ends after December 31, 2008.
- An eligible expenditure is an expenditure for a permanent establishment in Ontario of a corporation, that is a qualified expenditure for the purposes of section 127 of the federal *Income Tax Act* for scientific research and experimental development (SR&ED) carried on in Ontario.
- Only corporations that are not exempt from Ontario corporate income tax and none of whose income is exempt income can claim the ORDTC.
- Attach a completed copy of this schedule to the *T2 Corporation Income Tax Return*.

Part 1 – Ontario SR&ED expenditure pool

Total eligible expenditures incurred by the corporation in Ontario in the tax year	100	1,051,840 A			
Deduct: Government assistance, non-government assistance, or a contract payment for eligible expenditures	105	B			
Net eligible expenditures for the tax year (amount A **minus** amount B) (if negative, enter "0")		1,051,840 C			
Add: Eligible expenditures transferred to the corporation by another corporation	110	D			
Subtotal (amount C **plus** amount D)		1,051,840	►		1,051,840 E
Deduct: Eligible expenditures the corporation transferred to another corporation				115	F
Ontario SR&ED expenditure pool (amount E **minus** amount F) (if negative, enter "0")				120	1,051,840 G

Part 2 – Calculation of the current part of the ORDTC

Ontario SR&ED expenditure pool (amount G in Part 1)				1,051,840	x 4.50 % =	200	47,333	H
ORDTC allocated to a corporation by a partnership of which it is a member (other than a specified member) for a fiscal period that ends in the corporation's tax year *						205		I
Repayment made in the tax year of government or non-government assistance or a contract payment that reduced an eligible expenditure other than for first term or second term shared-use equipment			210		x 4.50 % =	215		J
Repayment made in the tax year of government or non-government assistance or a contract payment that reduced an eligible expenditure for first term or second term shared-use equipment	220	x 1 / 4 =			x 4.50 % =	225		K
Current part of the ORDTC (total of amounts H to K)						230	47,333	L

* If there is a disposal or change of use of eligible property, see Part 6

Part 3 – Calculation of ORDTC available for deduction and ORDTC balance

ORDTC balance at the end of the previous tax year				M
Deduct: ORDTC expired after 20 tax years	300			N
ORDTC at the beginning of the tax year (amount M **minus** amount N)	305			O
Add:				
ORDTC transferred on amalgamation or windup	310			P
Current part of ORDTC (amount L in Part 2)		47,333 Q		

Are you waiving all or part of the current part of the ORDTC? 315 Yes 1 ☐ No 2 ☒

If you answered **yes** at line 315, enter the amount of the tax credit waived on line 320.

If you answered **no** at line 315, enter "0" on line 320.

Deduct: Waiver of the current part of the ORDTC	320	R		
Subtotal (amount Q **minus** amount R)		47,333 ▶	47,333 S	
ORDTC available for deduction (total of amounts O, P and S)			47,333 ▶	47,333 T
Deduct:				
ORDTC claimed * (Enter amount U on line 416 of Schedule 5, *Tax Calculation Supplementary – Corporations*)			47,333 U	
ORDTC carried back to a previous tax year (from Part 4)			V	
Subtotal (amount U **plus** amount V)			47,333 ▶	47,333 W
ORDTC balance at the end of the tax year (amount T **minus** amount W)			325	X

* This amount cannot be more than the lesser of the following amounts:
- ORDTC available for deduction (amount T); or
- Ontario corporate income tax payable before the ORDTC and the Ontario corporate minimum tax credit (amount from line E6 of Schedule 5).

Part 4 – Request for carryback of tax credit

	Year Month Day			
1st previous tax year	2010-12-31	Credit to be applied	901	
2nd previous tax year	2009-12-31	Credit to be applied	902	
3rd previous tax year	2008-12-31	Credit to be applied	903	
		Total (enter amount on line V in Part 3)		

Part 5 – Analysis of tax credit available for carryforward by tax year of origin

You can complete this part to show all the credits from preceding tax years available for carryforward, by year of origin. This will help you determine the amount of credit that could expire in following years.

Tax year of origin (earliest tax year first) Year Month Day	Credit available		Tax year of origin (earliest tax year first) Year Month Day	Credit available
1992-12-31			2001-12-31	
1993-12-31			2002-12-31	
1994-12-31			2003-12-31	
1995-12-31			2004-12-31	
1996-12-31			2005-12-31	
1997-12-31			2006-12-31	
1998-12-31			2007-12-31	
1999-12-31			2008-12-31	
2000-12-31			2009-12-31	
2001-09-30			2010-12-31	
		Current tax year	2011-12-31	

Total (equals line 325 in Part 3) ________

The amount available from the 20th preceding tax year will expire after this year. When you file your return for the next year, you will enter the expired amount on line 300 of Schedule 508 for that year.

Part 6 – Calculation of a recapture of ORDTC

You will have a recapture of ORDTC in a tax year when you meet **all** of the following conditions:

- you acquired a particular property in the current year or in any of the 20 previous tax years if the ORDTC was earned in a tax year ending after 2008;
- you claimed the cost of the property as an eligible expenditure for the ORDTC;
- the cost of the property was included in computing your ORDTC or was subject to an agreement made under subsection 127(13) of the federal Act to transfer qualified expenditures and section 42 of the *Taxation Act, 2007* (Ontario) applied; and
- you disposed of the property or converted it to commercial use in a tax year ending after December 31, 2008. You also meet this condition if you disposed of or converted to commercial use a property which incorporates the particular property previously referred to.

  Note: The recapture **does not apply** if you disposed of the property to a non-arm's length purchaser who intended to use it all or substantially all for SR&ED in Ontario. When the non-arm's length purchaser later sells or converts the property to commercial use, the recapture rules will apply to the purchaser based on the historical federal investment tax credit (ITC) rate * of the original user in Calculation 1 below.

You have to report the recapture on Schedule 5 for the year in which you disposed of the property or converted it to commercial use. If the corporation is a member of a partnership, report its share of the recapture.

If you have more than one disposition for calculations 1 and 2, complete the columns for each disposition for which a recapture applies, using the calculation formats below.

* Federal ITC in calculations 1 and 2 should be determined without reference to paragraph (e) of the definition **investment tax credit** in subsection 127(9) of the federal Act.

Calculation 1 – If you meet all of the above conditions

	Y	Z	AA
	Amount of federal ITC you originally calculated for the property you acquired, or the original user's federal ITC where you acquired the property from a non-arm's length party, as described in the note above 700	Amount calculated using the federal ITC rate at the date of acquisition (or the original user's date of acquisition) on either the proceeds of disposition (if sold in an arm's length transaction) or the fair market value of the property (in any other case) 710	Amount from column 700 or 710, whichever is less
1.			

Subtotal (enter amount BB, on line KK in Part 7) ________ BB

Calculation 2 – If the corporation is deemed by subsection 42(1) of the *Taxation Act, 2007* (Ontario) to have transferred all or part of the eligible expenditure to another corporation as a consequence of an agreement described in subsection 127(13) of the federal Act complete Calculation 2. Otherwise, enter nil on line II.

	CC	DD	EE
	The rate percentage that the transferee used to determine its federal ITC for a qualified expenditure that was transferred under an agreement under subsection 127(13) of the federal Act	The proceeds of disposition of the property if you dispose of it to a person at arm's length; or, in any other case, the fair market value of the property at conversion or disposition	The amount, if any, already provided for in Calculation 1 (this allows for the situation where only part of the cost of a property is transferred for an agreement under subsection 127(13) of the federal Act)
	720	730	740
1.			

	FF	GG	HH
	Amount determined by the formula (CC x DD) – EE (using the columns above)	The federal ITC earned by the transferee for the qualified expenditure that was transferred	Amount from column FF or GG, whichever is less
		750	
1.			

Subtotal (enter amount II on line LL below) ______ II

Calculation 3

As a member of a partnership, you will report your share of the ORDTC of the partnership after the ORDTC has been reduced by the amount of the recapture. If this is a positive amount, you will report it on line 205 in Part 2. However, if the partnership does not have enough ORDTC otherwise available to offset the recapture, then the amount by which reductions to the ORDTC exceeds additions (the excess) will be determined and reported on line JJ.

Corporate partner's share of the excess of ORDTC (enter amount JJ at line NN below) . . . . 760 ______ JJ

Part 7 – Total recapture of ORDTC

Recaptured federal ITC for Calculation 1 (amount from line BB) . . . . ______ KK

Recaptured federal ITC for Calculation 2 (amount from line II above) . . . . ______ LL

Amount KK **plus** amount LL . . . . ______ x 23.56 % = ______ MM

Add: Corporate partner's share of the excess of ORDTC for Calculation 3 (amount from line JJ above) . . . . ______ NN

Recapture of ORDTC (amount MM **plus** amount NN) (enter amount OO on line 277 of Schedule 5) . . . . ______ OO

Schedule A - Worksheet for eligible expenditures incurred by the corporation in Ontario for the current taxation year

This worksheet allows you to report the amount of eligible expenditures entered on Form T661, *Scientific Research and Experimental Development (SR&ED) Expenditures Claim* which represents eligible expenditures as defined in section 127 of the *Income Tax Act* (ITA) with regard to scientific research and experimental development (SR&ED) **carried on in Ontario and attributable to a permanent establishment in Ontario of a corporation.**

Data on the worksheet is calculated based on the amounts on Form T661, but will have to be adjusted according to the rules of Ontario, if applicable, in particular when the corporation has had a permanent establishment in more than one jurisdiction. This data will be used when calculating Schedule 508 and Schedule 566.

Enter the breakdown between current and capital expenditures

		Current Expenditures			Capital Expenditures	
Total expenditures for SR&ED		805,253				
Add						
• payment of prior years' unpaid expenses (other than salary or wages)	+					
• prescribed proxy amount (Enter "0" if you use the traditional method)	+	246,587				
• expenditures on shared-use equipment				+		
• other additions	+			+		
Subtotal	=	1,051,840		=		
Less						
• current expenditures (other than salary or wages) not paid within 180 days of the tax year end	–					
• amounts paid in respect of an SR&ED contract to a person or partnership that is not taxable supplier	–					
• prescribed expenditures not allowed by regulations	–			–		
• other deductions	–			–		
• non-arm's length transactions						
– expenditures for non-arm's length SR&ED contracts	–					
– purchases (limited to costs) of goods and services from non-arm's length suppliers	–			–		
Subtotal	=	1,051,840	I	=		II
Total eligible expenditures incurred by the corporation in Ontario in the tax year (add amount I and II)				=	1,051,840	III

Enter amount III on line 100 of Schedule 508.

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SCHEDULE 510

ONTARIO CORPORATE MINIMUM TAX

Name of corporation	Business Number	Tax year-end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- File this schedule if the corporation is subject to Ontario corporate minimum tax (CMT). CMT is levied under section 55 of the *Taxation Act, 2007* (Ontario), referred to as the "Ontario Act".
- Complete Part 1 to determine if the corporation is subject to CMT for the tax year.
- A corporation not subject to CMT in the tax year is still required to file this schedule if it is deducting a CMT credit, has a CMT credit carryforward, or has a CMT loss carryforward or a current year CMT loss.
- A corporation that has Ontario special additional tax on life insurance corporations (SAT) payable in the tax year must complete Part 4 of this schedule even if it is not subject to CMT for the tax year.
- A corporation is exempt from CMT if, throughout the tax year, it was one of the following:
  1) a corporation exempt from income tax under section 149 of the federal *Income Tax Act*;
  2) a mortgage investment corporation under subsection 130.1(6) of the federal Act;
  3) a deposit insurance corporation under subsection 137.1(5) of the federal Act;
  4) a congregation or business agency to which section 143 of the federal Act applies;
  5) an investment corporation as referred to in subsection 130(3) of the federal Act; or
  6) a mutual fund corporation under subsection 131(8) of the federal Act.
- File this schedule with the *T2 Corporation Income Tax Return*.

Part 1 – Determination of CMT applicability

Total assets of the corporation at the end of the tax year *	112	752,285,000
Share of total assets from partnership(s) and joint venture(s) *	114	
Total assets of associated corporations (amount from line 450 on Schedule 511)	116	351,610,003
Total assets (total of lines 112 to 116)		1,103,895,003
Total revenue of the corporation for the tax year **	142	815,113,000
Share of total revenue from partnership(s) and joint venture(s) **	144	
Total revenue of associated corporations (amount from line 550 on Schedule 511)	146	25,366,393
Total revenue (total of lines 142 to 146)		840,479,393

The corporation is subject to CMT if:
– for tax years ending before July 1, 2010, the total assets at the end of the year of the corporation or the associated group of corporations are more than $5,000,000, or the total revenue for the year of the corporation or the associated group of corporations is more than $10,000,000.
– for tax years ending after June 30, 2010, the total assets at the end of the year of the corporation or the associated group of corporations are equal to or more than $50,000,000, and the total revenue for the year of the corporation or the associated group of corporations is equal to or more than $100,000,000.
If the corporation is not subject to CMT, do not complete the remaining parts unless the corporation is deducting a CMT credit, or has a CMT credit carryforward, a CMT loss carryforward, a current year CMT loss, or SAT payable in the year.

* **Rules for total assets**
– Report total assets according to generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
– Do not include unrealized gains and losses on assets and foreign currency gains and losses on assets that are included in net income for accounting purposes but not in income for corporate income tax purposes.
– The amount on line 114 is determined at the end of the last fiscal period of the partnership or joint venture that ends in the tax year of the corporation. Add the proportionate share of the assets of the partnership(s) and joint venture(s), and deduct the recorded asset(s) for the investment in partnerships and joint ventures.
– A corporation's share in a partnership or joint venture is determined under paragraph 54(5)(b) of the Ontario Act and, if the partnership or joint venture had no income or loss, is calculated as if the partnership's or joint venture's income were $1 million. For a corporation with an indirect interest in a partnership or joint venture, determine the corporation's share according to paragraph 54(5)(c) of the Ontario Act.

** **Rules for total revenue**
– Report total revenue in accordance with generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
– If the tax year is less than 51 weeks, **multiply** the total revenue of the corporation or the partnership, whichever applies, by 365 and **divide** by the number of days in the tax year.
– The amount on line 144 is determined for the partnership or joint venture fiscal period that ends in the tax year of the corporation. If the partnership or joint venture has 2 or more fiscal periods ending in the filing corporation's tax year, **multiply** the sum of the total revenue for each of the fiscal periods by 365 and **divide** by the total number of days in all the fiscal periods.
– A corporation's share in a partnership or joint venture is determined under paragraph 54(5)(b) of the Ontario Act and, if the partnership or joint venture had no income or loss, is calculated as if the partnership's or joint venture's income were $1 million. For a corporation with an indirect interest in a partnership or joint venture, determine the corporation's share according to paragraph 54(5)(c) of the Ontario Act.

Part 2 – Calculation of adjusted net income/loss for CMT purposes

Net income/loss per financial statements *			210	20,639,000
Add (to the extent reflected in income/loss):				
Provision for current income taxes/cost of current income taxes	220	2,131,000		
Provision for deferred income taxes (debits)/cost of future income taxes	222			
Equity losses from corporations	224			
Financial statement loss from partnerships and joint ventures	226			
Dividends deducted on financial statements (subsection 57(2) of the Ontario Act), excluding dividends paid by credit unions under subsection 137(4.1) of the federal Act	230			
Other additions (see note below):				
Share of adjusted net income of partnerships and joint ventures **	228			
Total patronage dividends received, not already included in net income/loss	232			
281	282			
283	284			
Subtotal		2,131,000 ►		2,131,000 A
Deduct (to the extent reflected in income/loss):				
Provision for recovery of current income taxes/benefit of current income taxes	320			
Provision for deferred income taxes (credits)/benefit of future income taxes	322			
Equity income from corporations	324			
Financial statement income from partnerships and joint ventures	326			
Dividends deductible under section 112, section 113, or subsection 138(6) of the federal Act	330			
Dividends not taxable under section 83 of the federal Act (from Schedule 3)	332			
Gain on donation of listed security or ecological gift	340			
Accounting gain on transfer of property to a corporation under section 85 or 85.1 of the federal Act ***	342			
Accounting gain on transfer of property to/from a partnership under section 85 or 97 of the federal Act ****	344			
Accounting gain on disposition of property under subsection 13(4), subsection 14(6), or section 44 of the federal Act *****	346			
Accounting gain on a windup under subsection 88(1) of the federal Act or an amalgamation under section 87 of the federal Act	348			
Other deductions (see note below):				
Share of adjusted net loss of partnerships and joint ventures **	328			
Tax payable on dividends under subsection 191.1(1) of the federal Act **multiplied** by 3	334			
Interest deducted/deductible under paragraph 20(1)(c) or (d) of the federal Act, not already included in net income/loss	336			
Patronage dividends paid (from Schedule 16) not already included in net income/loss	338			
381	382			
383	384			
385	386			
387	388			
389	390			
Subtotal		►		B
Adjusted net income/loss for CMT purposes (line 210 **plus** amount A **minus** amount B)			490	22,770,000

If the amount on line 490 is positive and the corporation is subject to CMT as determined in Part 1, enter the amount on line 515 in Part 3.

If the amount on line 490 is negative, enter the amount on line 760 in Part 7 (enter as a positive amount).

Note

In accordance with *Ontario Regulation 37/09*, when calculating net income for CMT purposes, accounting income should be adjusted to:

- exclude unrealized gains and losses due to mark-to-market changes or foreign currency changes on specified mark-to-market property (assets only);
- include realized gains and losses on the disposition of specified mark-to-market property not already included in the accounting income, if the property is not a capital property or is a capital property disposed in the year or in a previous tax year ended after March 22, 2007.

"Specified mark-to-market property" is defined in subsection 54(1) of the Ontario Act.

These rules also apply to partnerships. A corporate partner's share of a partnership's adjusted income flows through on a proportionate basis to the corporate partner.

* **Rules for net income/loss**

- Banks must report net income/loss as per the report accepted by the Superintendent of Financial Institutions under the federal *Bank Act*, adjusted so consolidation and equity methods are not used.

Part 2 – Calculation of adjusted net income/loss for CMT purposes (continued)

– Life insurance corporations must report net income/loss as per the report accepted by the federal Superintendent of Financial Institutions or equivalent provincial insurance regulator, before SAT and adjusted so consolidation and equity methods are not used. If the life insurance corporation is resident in Canada and carries on business in and outside of Canada, **multiply** the net income/loss by the ratio of the Canadian reserve liabilities **divided by** the total reserve liability. The reserve liabilities are calculated in accordance with Regulation 2405(3) of the federal Act.

– Other corporations must report net income/loss in accordance with generally accepted accounting principles, except that consolidation and equity methods must not be used. When the equity method has been used for accounting purposes, equity losses and equity income are removed from book income/loss on lines 224 and 324 respectively.

– Corporations, other than insurance corporations, should report net income from line 9999 of the GIFI (Schedule 125) on line 210.

** The share of the adjusted net income of a partnership or joint venture is calculated as if the partnership or joint venture were a corporation and the tax year of the partnership or joint venture were its fiscal period. For a corporation with an indirect interest in a partnership through one or more partnerships, determine the corporation's share according to clause 54(5)(c) of the Ontario Act.

*** A joint election will be considered made under subsection 60(1) of the Ontario Act if there is an entry on line 342, and an election has been made for transfer of property to a corporation under subsection 85(1) of the federal Act.

**** A joint election will be considered made under subsection 60(2) of the Ontario Act if there is an entry on line 344, and an election has been made under subsection 85(2) or 97(2) of the federal Act.

***** A joint election will be considered made under subsection 61(1) of the Ontario Act if there is an entry on line 346, and an election has been made under subsection 13(4) or 14(6) and/or section 44 of the federal Act.

For more information on how to complete this part, see the *T2 Corporation – Income Tax Guide*.

Part 3 – Calculation of CMT payable

Adjusted net income for CMT purposes (line 490 in Part 2, if positive)		515	22,770,000	
Deduct:				
CMT loss available (amount R from Part 7)				
Minus: Adjustment for an acquisition of control *	518			
Adjusted CMT loss available		►		C
Net income subject to CMT calculation (if negative, enter "0")		520	22,770,000	

Amount from line 520 22,770,000 × (Number of days in the tax year before July 1, 2010 / Number of days in the tax year: 365) × 4 % = ______ 1

Amount from line 520 22,770,000 × (Number of days in the tax year after June 30, 2010: 365 / Number of days in the tax year: 365) × 2.7 % = 614,790 2

Subtotal (amount 1 **plus** amount 2) 614,790 3

Gross CMT: amount on line 3 above x OAF **	540	614,790
Deduct:		
Foreign tax credit for CMT purposes ***	550	
CMT after foreign tax credit deduction (line 540 **minus** line 550) (if negative, enter "0")		614,790 D
Deduct:		
Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5)		2,128,389
Net CMT payable (if negative, enter "0")		E

Enter amount E on line 278 of Schedule 5, *Tax Calculation Supplementary – Corporations*, and complete Part 4.

* Enter the portion of CMT loss available that exceeds the adjusted net income for the tax year from carrying on a business before the acquisition of control. See subsection 58(3) of the Ontario Act.

*** Enter "0" on line 550 for life insurance corporations as they are not eligible for this deduction. For all other corporations, enter the cumulative total of amount J for the province of Ontario from Part 9 of Schedule 21 on line 550.

** **Calculation of the Ontario allocation factor (OAF):**

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "Ontario," enter "1" on line F.

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "multiple," complete the following calculation, and enter the result on line F:

Ontario taxable income **** / Taxable income ***** = ______

Ontario allocation factor 1.00000 F

**** Enter the amount allocated to Ontario from column F in Part 1 of Schedule 5. If the taxable income is nil, calculate the amount in column F as if the taxable income were $1,000.

*****Enter the taxable income amount from line 360 or amount Z of the T2 return, whichever applies. If the taxable income is nil, enter "1,000."

Part 4 – Calculation of CMT credit carryforward

CMT credit carryforward at the end of the previous tax year *				G
Deduct:				
CMT credit expired *	600			
CMT credit carryforward at the beginning of the current tax year * (see note below)			620	
Add:				
CMT credit carryforward balances transferred on an amalgamation or the windup of a subsidiary (see note below)			650	
CMT credit available for the tax year (amount on line 620 **plus** amount on line 650)				H
Deduct:				
CMT credit deducted in the current tax year (amount P from Part 5)				I
Subtotal (amount H **minus** amount I)				J
Add:				
Net CMT payable (amount E from Part 3)				
SAT payable (amount O from Part 6 of Schedule 512)				
Subtotal				K
CMT credit carryforward at the end of the tax year (amount J **plus** amount K)			670	L

* For the first harmonized T2 return filed with a tax year that includes days in 2009:
- do not enter an amount on line G or line 600;
- for line 620, enter the amount from line 2336 of Ontario CT23 Schedule 101, *Corporate Minimum Tax (CMT)*, for the last tax year that ended in 2008.

For other tax years, enter on line G the amount from line 670 of Schedule 510 from the previous tax year.

Note: If you entered an amount on line 620 or line 650, complete Part 6.

Part 5 – Calculation of CMT credit deducted from Ontario corporate income tax payable

CMT credit available for the tax year (amount H from Part 4)				M
Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5)		2,128,389 1		
For a corporation that is not a life insurance corporation:				
CMT after foreign tax credit deduction (amount D from Part 3)	614,790 2			
For a life insurance corporation:				
Gross CMT (line 540 from Part 3)	3			
Gross SAT (line 460 from Part 6 of Schedule 512)	4			
The **greater** of amounts 3 and 4	5			
Deduct: line 2 or line 5, whichever applies:		614,790 6		
Subtotal (if negative, enter "0")		1,513,599	1,513,599	N
Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5)		2,128,389		
Deduct:				
Total refundable tax credits excluding Ontario qualifying environmental trust tax credit (amount J6 **minus** line 450 from Schedule 5)		222,960		
Subtotal (if negative, enter "0")		1,905,429	1,905,429	O
CMT credit deducted in the current tax year (least of amounts M, N, and O)				P

Enter amount P on line 418 of Schedule 5 and on line I in Part 4 of this schedule.

Is the corporation claiming a CMT credit earned before an acquisition of control? 675 1 Yes ☐ 2 No ☒

If you answered **yes** to the question at line 675, the CMT credit deducted in the current tax year may be restricted. For information on how the deduction may be restricted, see subsections 53(6) and (7) of the Ontario Act.

Part 6 – Analysis of CMT credit available for carryforward by year of origin

Complete this part if:
- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3) of the federal Act.

Year of origin	CMT credit balance *
10th previous tax year	680
9th previous tax year	681
8th previous tax year	682
7th previous tax year	683
6th previous tax year	684
5th previous tax year	685
4th previous tax year	686
3rd previous tax year	687
2nd previous tax year	688
1st previous tax year	689
Total **	

* CMT credit that was earned (by the corporation, predecessors of the corporation, and subsidiaries wound up into the corporation) in each of the previous 10 tax years and has not been deducted.

** Must equal the total of the amounts entered on lines 620 and 650 in Part 4.

Part 7 – Calculation of CMT loss carryforward

CMT loss carryforward at the end of the previous tax year * .... Q

Deduct:

CMT loss expired * 700

CMT loss carryforward at the beginning of the tax year * (see note below) .... ► 720

Add:

CMT loss transferred on an amalgamation under section 87 of the federal Act ** (see note below) 750

CMT loss available (line 720 **plus** line 750) .... R

Deduct:

CMT loss deducted against adjusted net income for the tax year (lesser of line 490 (if positive) and line C in Part 3) ....

Subtotal (if negative, enter "0") S

Add:

Adjusted net loss for CMT purposes (amount from line 490 in Part 2, if **negative**) (enter as a positive amount) 760

CMT loss carryforward balance at the end of the tax year (amount S **plus** line 760) .... 770 T

* For the first harmonized T2 return filed with a tax year that includes days in 2009:
- do not enter an amount on line Q or line 700;
- for line 720, enter the amount from line 2214 of Ontario CT23 Schedule 101, *Corporate Minimum Tax (CMT)*, for the last tax year that ended in 2008.

For other tax years, enter on line Q the amount from line 770 of Schedule 510 from the previous tax year.

** Do not transfer a loss on a vertical amalgamation under subsection 87(2.11) of the federal Act or other amalgamation of a parent and its subsidiary.
Note: If you entered an amount on line 720 or line 750, complete Part 8.

Part 8 – Analysis of CMT loss available for carryforward by year of origin

Complete this part if:
- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3) of the federal Act.

Year of origin	Balance earned in a tax year ending before March 23, 2007 *	Balance earned in a tax year ending after March 22, 2007 **
10th previous tax year	810	820
9th previous tax year	811	821
8th previous tax year	812	822
7th previous tax year	813	823
6th previous tax year	814	824
5th previous tax year	815	825
4th previous tax year	816	826
3rd previous tax year	817	827
2nd previous tax year	818	828
1st previous tax year		829
Total ***		

* Adjusted net loss for CMT purposes that was earned (by the corporation, by subsidiaries wound up into or amalgamated with the corporation before March 22, 2007, and by other predecessors of the corporation) in each of the previous 10 tax years that ended before March 23, 2007, and has not been deducted.

** Adjusted net loss for CMT purposes that was earned (by the corporation and its predecessors, but not by a subsidiary predecessor) in each of the previous 20 tax years that ended after March 22, 2007, and has not been deducted.

*** The total of these two columns must equal the total of the amounts entered on lines 720 and 750.

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SCHEDULE 511

ONTARIO CORPORATE MINIMUM TAX – TOTAL ASSETS AND REVENUE FOR ASSOCIATED CORPORATIONS

Name of corporation	Business Number	Tax year-end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- For use by corporations to report the total assets and total revenue of all the Canadian or foreign corporations with which the filing corporation was associated at any time during the tax year. These amounts are required to determine if the filing corporation is subject to corporate minimum tax.
- Total assets and total revenue include the associated corporation's share of any partnership(s)/joint venture(s) total assets and total revenue.
- Attach additional schedules if more space is required.
- File this schedule with the *T2 Corporation Income Tax Return*.

	Names of associated corporations 200	Business number (Canadian corporation only) (see Note 1) 300	Total assets* (see Note 2) 400	Total revenue** (see Note 2) 500
1	Enersource Hydro Mississauga Services Inc.	88009 0212 RC0002	22,671,000	14,890,205
2	Enersource Corporation	89858 6417 RC0001	328,939,000	10,332,187
3	Enersource Services Inc.	87972 9523 RC0001	1	0
4	Enersource Technologies Inc.	87651 8119 RC0001	2	144,001
		Total	450 351,610,003	550 25,366,393

Enter the total assets from line 450 on line 116 in Part 1 of Schedule 510, *Ontario Corporate Minimum Tax*.
Enter the total revenue from line 550 on line 146 in Part 1 of Schedule 510.

Note 1: Enter "NR" if a corporation is not registered.

Note 2: If the associated corporation does not have a tax year that ends in the filing corporation's current tax year but was associated with the filing corporation in the previous tax year of the filing corporation, enter the total revenue and total assets from the tax year of the associated corporation that ends in the previous tax year of the filing corporation.

* **Rules for total assets**

- Report total assets in accordance with generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- Include the associated corporation's share of the total assets of partnership(s) and joint venture(s) but exclude the recorded asset(s) for the investment in partnerships and joint ventures.
- Exclude unrealized gains and losses on assets that are included in net income for accounting purposes but not in income for corporate income tax purposes.

** **Rules for total revenue**

- Report total revenue in accordance with generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- If the associated corporation has 2 or more tax years ending in the filing corporation's tax year, **multiply** the sum of the total revenue for each of those tax years by 365 and **divide** by the total number of days in all of those tax years.
- If the associated corporation's tax year is less than 51 weeks and is the only tax year of the associated corporation that ends in the filing corporation's tax year, **multiply** the associated corporation's total revenue by 365 and **divide** by the number of days in the associated corporation's tax year.
- Include the associated corporation's share of the total revenue of partnerships and joint ventures.
- If the partnership or joint venture has 2 or more fiscal periods ending in the associated corporation's tax year, **multiply** the sum of the total revenue for each of the fiscal periods by 365 and **divide** by the total number of days in all the fiscal periods.

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SCHEDULE 524

ONTARIO SPECIALTY TYPES

Name of corporation	Business Number	Tax year-end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- Use this schedule to identify the specialty type of a corporation carrying on business in the province of Ontario through a permanent establishment if:
  - its tax year includes January 1, 2009;
  - the tax year is the first year after incorporation or an amalgamation; or
  - there is a change to the specialty type.
- If none of the listed specialty types applies, tick box 99 "Other."
- Unless otherwise noted, references to sections, subsections, and clauses are from the *Taxation Act, 2007* (Ontario).

Specialty types

100 Identify the specialty type that applies to your corporation:

- [ ] 01 Family farm corporation – See subsection 64(3).
- [ ] 02 Family fishing corporation – See subsection 64(3).
- [ ] 03 Mortgage investment corporation – See subsection 130.1(6) of the federal *Income Tax Act*.
- [ ] 04 Credit union – See subsection 137(6) of the federal Act.
- [ ] 06 Bank – See subsection 248(1) of the federal Act.
- [ ] 08 Financial institution prescribed by regulation only – See clause 66(2)(f).
- [ ] 09 Registered securities dealer – See subsection 248(1) of the federal Act.
- [ ] 10 Farm feeder finance co-operative corporation
- [ ] 11 Insurance corporation – See subsection 248(1) of the federal Act.
- [ ] 12 Mutual insurance – See subsection 27(2) of the *Taxation Act, 2007* (Ontario) and paragraph 149(1)(m) of the federal Act.
- [ ] 13 Specialty mutual insurance
- [ ] 14 Mutual fund corporation – See subsection 131(8) of the federal Act.
- [ ] 15 Bare trustee corporation
- [ ] 16 Professional corporation (incorporated professional only) – See subsection 248(1) of the federal Act.
- [ ] 17 Limited liability corporation
- [ ] 18 Generator of electrical energy for sale, or producer of steam for use in the generation of electrical energy for sale – See subsection 33(7).
- [X] 19 Hydro successor, municipal electrical utility, or subsidiary of either – See subsection 91.1(1) and section 88 of the *Electricity Act, 1998* (Ontario).
- [ ] 20 Producer and seller of steam for uses other than for the generation of electricity – See subsection 33(7).
- [ ] 21 Mining corporation
- [ ] 22 Non-resident corporation
- [ ] 99 Other (if none of the previous descriptions apply)

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SCHEDULE 550

ONTARIO CO-OPERATIVE EDUCATION TAX CREDIT

Name of corporation	Business Number	Tax year-end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- Use this schedule to claim an Ontario co-operative education tax credit (CETC) under section 88 of the *Taxation Act, 2007* (Ontario).
- The CETC is a refundable tax credit that is equal to an eligible percentage (10% to 30%) of the eligible expenditures incurred by a corporation for a qualifying work placement. The maximum credit amount is $1,000 for each qualifying work placement ending before March 27, 2009, and $3,000 for each qualifying work placement beginning after March 26, 2009. For a qualifying work placement that straddles March 26, 2009, the maximum credit amount is prorated.
- Eligible expenditures are salaries and wages (including taxable benefits) paid or payable to a student in a qualifying work placement, or fees paid or payable to an employment agency for services performed by the student in a qualifying work placement. These expenditures must be paid on account of employment or services, as applicable, at a permanent establishment of the corporation in Ontario. Expenditures for a work placement (WP) are not eligible expenditures if they are greater than the amounts that would be paid to an arm's length employee.
- A WP must meet all of the following conditions to be a qualifying work placement:
  - the student performs employment duties for a corporation under a qualifying co-operative education program (QCEP);
  - the WP has been developed or approved by an eligible educational institution as a suitable learning situation;
  - the terms of the WP require the student to engage in productive work;
  - the WP is for a period of at least 10 consecutive weeks or, in the case of an internship program, not less than 8 consecutive months and not more than 16 consecutive months;
  - the student is paid for the work performed in the WP;
  - the corporation is required to supervise and evaluate the job performance of the student in the WP;
  - the institution monitors the student's performance in the WP; and
  - the institution has certified the WP as a qualifying work placement.
- Make sure you keep a copy of the letter of certification from the Ontario eligible educational institution containing the name of the student, the employer, the institution, the term of the WP, and the name/discipline of the QCEP to support the claim. Do not submit the letter of certification with the *T2 Corporation Income Tax Return*.
- File this schedule with the *T2 Corporation Income Tax Return*.

Part 1 – Corporate information

110 Name of person to contact for more information	120 Telephone number including area code
Martin Sultana	(905) 283-4255

Is the claim filed for a CETC earned through a partnership?* .... **150** 1 Yes [ ] 2 No [X]

If you answered **yes** to the question at line 150, what is the name of the partnership? .... **160** ______

Enter the percentage of the partnership's CETC allocated to the corporation .... **170** ______ %

* When a corporate member of a partnership is claiming an amount for eligible expenditures incurred by a partnership, complete a Schedule 550 for the partnership as if the partnership were a corporation. Each corporate partner, other than a limited partner, should file a separate Schedule 550 to claim the partner's share of the partnership's CETC. The allocated amounts can not exceed the amount of the partnership's CETC.

Part 2 – Eligibility

1. Did the corporation have a permanent establishment in Ontario in the tax year? .... **200** 1 Yes [X] 2 No [ ]
2. Was the corporation exempt from tax under Part III of the *Taxation Act*, 2007 (Ontario)? .... **210** 1 Yes [ ] 2 No [X]

If you answered **no** to question 1 or **yes** to question 2, then the corporation is **not eligible** for the CETC.

Part 3 – Eligible percentage for determining the eligible amount

Corporation's salaries and wages paid in the previous tax year * **300** 600,001

For eligible expenditures incurred before March 27, 2009:

- If line 300 is $400,000 or less, enter 15% on line 310.
- If line 300 is $600,000 or more, enter 10% on line 310.
- If line 300 is more than $400,000 and less than $600,000, enter the percentage on line 310 using the following formula:

$$\text{Eligible percentage} = 15\% - \left[5\% \times \left(\frac{\text{amount on line 300} \quad \text{minus } \$ \quad 400{,}000}{\$ \quad 200{,}000} \right) \right]$$

Eligible percentage for determining the eligible amount . . . . **310** 10.000 %

For eligible expenditures incurred after March 26, 2009:

- If line 300 is $400,000 or less, enter 30% on line 312.
- If line 300 is $600,000 or more, enter 25% on line 312.
- If line 300 is more than $400,000 and less than $600,000, enter the percentage on line 312 using the following formula:

$$\text{Eligible percentage} = 30\% - \left[5\% \times \left(\frac{\text{amount on line 300} \quad \text{minus } \$ \quad 400{,}000}{\$ \quad 200{,}000} \right) \right]$$

Eligible percentage for determining the eligible amount . . . . **312** 25.000 %

* If this is the first tax year of an amalgamated corporation and subsection 88(9) of the *Taxation Act, 2007* (Ontario) applies, enter the salaries and wages paid in the previous tax year by the predecessor corporations.

Part 4 – Calculation of the Ontario co-operative education tax credit

Complete a separate entry for each student for each qualifying work placement that ended in the corporation's tax year. If a qualifying work placement would otherwise exceed four consecutive months, divide the WP into periods of four consecutive months and enter each full period of four consecutive months as a separate WP. If the WP does not divide equally into four-month periods and if the period that is less than 4 months is 10 or more consecutive weeks, then enter that period as a separate WP. If that period is less than 10 consecutive weeks, then include it with the WP for the last period of 4 consecutive months. Consecutive WPs with two or more associated corporations are deemed to be with only one corporation, as designated by the corporations.

	A Name of university, college, or other eligible educational institution **400**	B Name of qualifying co-operative education program **405**
1.	[redacted]	Electrical Engineering
2.		Engineering
3.		Engineering
4.		Engineering
5.		Electrical Engineering
6.		IT
7.		IT
8.		IT
9.		Engineering
10.		Electrical Engineering
11.		Electrical Engineering
12.		Electrical Engineering
13.		IT
14.		Electrical Engineering
15.		Electrical Engineering
16.		Electrical Engineering
17.		IT
18.		Engineering
19.		Engineering
20.		Engineering
21.		Engineering
22.		Engineering
23.		Engineering

	A Name of university, college, or other eligible educational institution 400	B Name of qualifying co-operative education program 405
24.	[redacted]	Engineering
25.		Engineering
26.		Engineering
27.		

	C Name of student 410	D Start date of WP (see note 1 below) 430	E End date of WP (see note 2 below) 435
1.	[redacted]		
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.			
22.			
23.			
24.			
25.			
26.			
27.			

Note 1: When the WP has been divided into separate periods because it exceeds four consecutive months, enter the start date for the separate WP.

Note 2: When the WP has been divided into separate periods because it exceeds four consecutive months, enter the end date for the separate WP.

Part 4 – Calculation of the Ontario co-operative education tax credit (continued)

	F1 Eligible expenditures before March 27, 2009 (see note 1 below) 450	Eligible percentage before March 27, 2009 (from line 310 in Part 3)	F2 Eligible expenditures after March 26, 2009 (see note 1 below) 452	Eligible percentage after March 26, 2009 (from line 310a in Part 3)	X Number of consecutive weeks of the WP completed by the student before March 27, 2009 (see note 3 below)	Y Total number of consecutive weeks of the student's WP (see note 3 below)
1.		10.000 %	[redacted]	25.000 %		[redacted]
2.		10.000 %	[redacted]	25.000 %		[redacted]
3.		10.000 %	[redacted]	25.000 %		[redacted]
4.		10.000 %	[redacted]	25.000 %		[redacted]
5.		10.000 %	[redacted]	25.000 %		[redacted]
6.		10.000 %	[redacted]	25.000 %		[redacted]
7.		10.000 %	[redacted]	25.000 %		[redacted]
8.		10.000 %	[redacted]	25.000 %		[redacted]
9.		10.000 %	[redacted]	25.000 %		[redacted]
10.		10.000 %	[redacted]	25.000 %		[redacted]
11.		10.000 %	[redacted]	25.000 %		[redacted]
12.		10.000 %	[redacted]	25.000 %		[redacted]
13.		10.000 %	[redacted]	25.000 %		[redacted]
14.		10.000 %	[redacted]	25.000 %		[redacted]
15.		10.000 %	[redacted]	25.000 %		[redacted]
16.		10.000 %	[redacted]	25.000 %		[redacted]
17.		10.000 %	[redacted]	25.000 %		[redacted]
18.		10.000 %	[redacted]	25.000 %		[redacted]
19.		10.000 %	[redacted]	25.000 %		[redacted]
20.		10.000 %	[redacted]	25.000 %		[redacted]
21.		10.000 %	[redacted]	25.000 %		[redacted]
22.		10.000 %	[redacted]	25.000 %		[redacted]
23.		10.000 %	[redacted]	25.000 %		[redacted]
24.		10.000 %	[redacted]	25.000 %		[redacted]
25.		10.000 %	[redacted]	25.000 %		[redacted]
26.		10.000 %	[redacted]	25.000 %		[redacted]
27.		10.000 %		25.000 %		

	G Eligible amount (eligible expenditures **multiplied** by eligible percentage) (see note 2 below) 460	H Maximum CETC per WP (see note 3 below) 462	I CETC on eligible expenditures (column G or H, whichever is less) 470	J CETC on repayment of government assistance (see note 4 below) 480	K CETC for each WP (column I or column J) 490
1.	2,567	3,000	2,567		2,567
2.	3,506	3,000	3,000		3,000
3.	3,163	3,000	3,000		3,000
4.	3,163	3,000	3,000		3,000
5.	3,689	3,000	3,000		3,000
6.	3,068	3,000	3,000		3,000
7.	2,832	3,000	2,832		2,832
8.	2,689	3,000	2,689		2,689
9.	3,073	3,000	3,000		3,000
10.	2,896	3,000	2,896		2,896
11.	2,922	3,000	2,922		2,922
12.	2,922	3,000	2,922		2,922
13.	2,689	3,000	2,689		2,689
14.	3,224	3,000	3,000		3,000
15.	3,224	3,000	3,000		3,000
16.	3,224	3,000	3,000		3,000
17.	3,068	3,000	3,000		3,000

	G Eligible amount (eligible expenditures **multiplied** by eligible percentage) (see note 2 below) 460	H Maximum CETC per WP (see note 3 below) 462	I CETC on eligible expenditures (column G or H, whichever is less) 470	J CETC on repayment of government assistance (see note 4 below) 480	K CETC for each WP (column I or column J) 490
18.	3,173	3,000	3,000		3,000
19.	3,173	3,000	3,000		3,000
20.	3,112	3,000	3,000		3,000
21.	3,113	3,000	3,000		3,000
22.	3,113	3,000	3,000		3,000
23.	2,730	3,000	2,730		2,730
24.	3,506	3,000	3,000		3,000
25.	3,173	3,000	3,000		3,000
26.	3,173	3,000	3,000		3,000
27.					

Ontario co-operative education tax credit (total of amounts in column K) 500 76,247 L

or, if the corporation answered **yes** at line 150 in Part 1, determine the partner's share of amount L:

Amount L ______ x percentage on line 170 in Part 1 ______ % = ... M

Enter amount L or M, whichever applies, on line 452 of Schedule 5, *Tax Calculation Supplementary – Corporations*. If you are filing more than one Schedule 550, add the amounts from line L or M, whichever applies, on all the schedules and enter the total amount on line 452 of Schedule 5.

Note 1: Reduce eligible expenditures by all government assistance, as defined under subsection 88(21) of the *Taxation Act, 2007* (Ontario), that the corporation has received, is entitled to receive, or may reasonably expect to receive, for the eligible expenditures, on or before the filing due date of the *T2 Corporation Income Tax Return* for the tax year.

Note 2: Calculate the eligible amount (Column G) using the following formula:

Column G = (column F1 x percentage on line 310) + (column F2 x percentage on line 312)

Note 3: If the WP ends before March 27, 2009, the maximum credit amount for the WP is $1,000.
If the WP begins after March 26, 2009, the maximum credit amount for the WP is $3,000.
If the WP begins before March 27, 2009, and ends after March 26, 2009, calculate the maximum credit amount using the following formula:

($1,000 x X/Y) + [$3,000 x (Y – X)/Y]

where "X" is the number of consecutive weeks of the WP completed by the student before March 27, 2009, and "Y" is the total number of consecutive weeks of the student's WP.

Note 4: When claiming a CETC for repayment of government assistance, complete a **separate entry** for each repayment and complete columns A to E and J *and* K with the details for the previous year WP in which the government assistance was received.
Include the amount of government assistance repaid in the tax year multiplied by the eligible percentage for the tax year in which the government assistance was received, to the extent that the government assistance reduced the CETC in that tax year.

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 552

ONTARIO APPRENTICESHIP TRAINING TAX CREDIT

Name of corporation	Business Number	Tax year-end Year Month Day
Enersource Hydro Mississauga Inc.	88267 0920 RC0001	2011-12-31

- Use this schedule to claim an Ontario apprenticeship training tax credit (ATTC) under section 89 of the *Taxation Act, 2007* (Ontario).
- The ATTC is a refundable tax credit that is equal to a specified percentage (25% to 45%) of the eligible expenditures incurred by a corporation for a qualifying apprenticeship. Before March 27, 2009, the maximum credit for each apprentice is $5,000 per year to a maximum credit of $15,000 over the first 36-month period of the qualifying apprenticeship. After March 26, 2009, the maximum credit for each apprentice is $10,000 per year to a maximum credit of $40,000 over the first 48-month period of the qualifying apprenticeship. The maximum credit amount is prorated for an employment period of an apprentice that straddles March 26, 2009.
- Eligible expenditures are salaries and wages (including taxable benefits) paid to an apprentice in a qualifying apprenticeship or fees paid to an employment agency for the provision of services performed by the apprentice in a qualifying apprenticeship. These expenditures must be:
  - paid on account of employment or services, as applicable, at a permanent establishment of the corporation in Ontario;
  - for services provided by the apprentice during the first 36 months of the apprenticeship program, if incurred before March 27, 2009; and
  - for services provided by the apprentice during the first 48 months of the apprenticeship program, if incurred after March 26, 2009.
- An expenditure is not eligible for an ATTC if:
  - the same expenditure was used, or will be used, to claim a co-operative education tax credit; or
  - it is more than an amount that would be paid to an arm's length apprentice.
- An apprenticeship must meet the following conditions to be a qualifying apprenticeship:
  - the apprenticeship is in a qualifying skilled trade approved by the Ministry of Training, Colleges and Universities (Ontario); and
  - the corporation and the apprentice must be participating in an apprenticeship program in which the training agreement has been registered under the *Ontario College of Trades and Apprenticeship Act, 2009* or the *Apprenticeship and Certification Act, 1998* or in which the contract of apprenticeship has been registered under the *Trades Qualification and Apprenticeship Act*.
- Make sure you keep a copy of the training agreement or contract of apprenticeship to support your claim. Do not submit the training agreement or contract of apprenticeship with your *T2 Corporation Income Tax Return*.
- File this schedule with your *T2 Corporation Income Tax Return*.

Part 1 – Corporate information (please print)

110 Name of person to contact for more information	120 Telephone number including area code
Martin Sultana	(905) 283-4255

Is the claim filed for an ATTC earned through a partnership? * . . . . . **150** 1 Yes [ ] 2 No [X]

If yes to the question at line 150, what is the name of the partnership? . . . . . **160** ______

Enter the percentage of the partnership's ATTC allocated to the corporation . . . . . **170** ______ %

* When a corporate member of a partnership is claiming an amount for eligible expenditures incurred by a partnership, complete a Schedule 552 for the partnership as if the partnership were a corporation. Each corporate partner, other than a limited partner, should file a separate Schedule 552 to claim the partner's share of the partnership's ATTC. The total of the partners' allocated amounts can never exceed the amount of the partnership's ATTC.

Part 2 – Eligibility

1. Did the corporation have a permanent establishment in Ontario in the tax year? . . . . . **200** 1 Yes [X] 2 No [ ]
2. Was the corporation exempt from tax under Part III of the *Taxation Act, 2007* (Ontario)? . . . . . **210** 1 Yes [ ] 2 No [X]

If you answered **no** to question 1 or yes to question 2, then you are **not eligible** for the ATTC.

Part 3 – Specified percentage

Corporation's salaries and wages paid in the previous tax year* 300 600,001

For eligible expenditures incurred before March 27, 2009:
- If line 300 is $400,000 or less, enter 30% on line 310.
- If line 300 is $600,000 or more, enter 25% on line 310.
- If line 300 is more than $400,000 and less than $600,000, enter the percentage on line 310 using the following formula:

$$\text{Specified percentage} = 30\,\% - \left[5\,\% \times \left(\frac{\text{amount on line 300} \quad \text{minus} \quad 400{,}000}{200{,}000} \right) \right]$$

Specified percentage . . . . 310 25.000 %

For eligible expenditures incurred after March 26, 2009:
- If line 300 is $400,000 or less, enter 45% on line 312.
- If line 300 is $600,000 or more, enter 35% on line 312.
- If line 300 is more than $400,000 and less than $600,000, enter the percentage on line 312 using the following formula:

$$\text{Specified percentage} = 45\,\% - \left[10\,\% \times \left(\frac{\text{amount on line 300} \quad \text{minus} \quad 400{,}000}{200{,}000} \right) \right]$$

Specified percentage . . . . 312 35.000 %

* If this is the first tax year of an amalgamated corporation and subsection 89(6) of the *Taxation Act, 2007* (Ontario) applies, enter salaries and wages paid in the previous tax year by the predecessor corporations.

Part 4 – Calculation of the Ontario apprenticeship training tax credit

Complete a **separate entry** for each apprentice that is in a qualifying apprenticeship with the corporation. When claiming an ATTC for repayment of government assistance, complete a **separate entry** for each repayment, and complete columns A to G and M and N with the details for the employment period in the previous tax year in which the government assistance was received.

	A Trade code 400	B Apprenticeship program/ trade name 405	C Name of apprentice 410
1.	434a	Powerline Technician	[redacted]
2.	434a	Powerline Technician	
3.	434a	Powerline Technician	
4.	434a	Powerline Technician	
5.	434a	Powerline Technician	
6.	434a	Powerline Technician	
7.	434a	Powerline Technician	
8.	434a	Powerline Technician	
9.	434a	Powerline Technician	
10.	434a	Powerline Technician	
11.	434a	Powerline Technician	
12.	434a	Powerline Technician	
13.	434a	Powerline Technician	
14.	434a	Powerline Technician	
15.	434a	Powerline Technician	
16.	434a	Powerline Technician	
17.	434a	Powerline Technician	
18.			

	D Original contract or training agreement number 420	E Original registration date of apprenticeship contract or training agreement (see note 1 below) 425	F Start date of employment as an apprentice in the tax year (see note 2 below) 430	G End date of employment as an apprentice in the tax year (see note 3 below) 435
1.	[redacted]			
2.				

	D Original contract or training agreement number 420	E Original registration date of apprenticeship contract or training agreement (see note 1 below) 425	F Start date of employment as an apprentice in the tax year (see note 2 below) 430	G End date of employment as an apprentice in the tax year (see note 3 below) 435
3.	[redacted]			
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				

Note 1: Enter the original registration date of the apprenticeship contract or training agreement in all cases, even when multiple employers employed the apprentice.

Note 2: When there are multiple employment periods as an apprentice in the tax year with the corporation, enter the date that is the first day of employment as an apprentice in the tax year with the corporation. When claiming an ATTC for repayment of government assistance, enter the start date of employment as an apprentice for the tax year in which the government assistance was received.

Note 3: When there are multiple employment periods as an apprentice in the tax year with the corporation, enter the date that is the last day of employment as an apprentice in the tax year with the corporation. When claiming an ATTC for repayment of government assistance, enter the end date of employment as an apprentice for the tax year in which the government assistance was received.

Part 4 – Calculation of the Ontario apprenticeship training tax credit (continued)

	H1 Number of days employed as an apprentice in the tax year before March 27, 2009 (see note 1 below) 441	H2 Number of days employed as an apprentice in the tax year after March 26, 2009 (see note 1 below) 442	H3 Number of days employed as an apprentice in the tax year (column H1 **plus** column H2) 440	I Maximum credit amount for the tax year (see note 2 below) 445
1.		[redacted]	[redacted]	3,863
2.		[redacted]	[redacted]	3,863
3.		[redacted]	[redacted]	10,000
4.		[redacted]	[redacted]	10,000
5.		[redacted]	[redacted]	10,000
6.		[redacted]	[redacted]	10,000
7.		[redacted]	[redacted]	10,000
8.		[redacted]	[redacted]	10,000
9.		[redacted]	[redacted]	10,000
10.		[redacted]	[redacted]	10,000
11.		[redacted]	[redacted]	10,000
12.		[redacted]	[redacted]	10,000
13.		[redacted]	[redacted]	10,000
14.		[redacted]	[redacted]	10,000
15.		[redacted]	[redacted]	6,658
16.		[redacted]	[redacted]	4,137
17.		[redacted]	[redacted]	8,192
18.				

	J1 Eligible expenditures before March 27, 2009 (see note 3 below) 451	J2 Eligible expenditures after March 26, 2009 (see note 3 below) 452	J3 Eligible expenditures for the tax year (column J1 **plus** column J2) 450	K Eligible expenditures **multiplied** by specified percentage (see note 4 below) 460
1.		[redacted]	[redacted]	10,677
2.		[redacted]	[redacted]	18,896
3.		[redacted]	[redacted]	27,434
4.		[redacted]	[redacted]	36,616
5.		[redacted]	[redacted]	25,434
6.		[redacted]	[redacted]	31,310
7.		[redacted]	[redacted]	25,166
8.		[redacted]	[redacted]	27,633
9.		[redacted]	[redacted]	27,332
10.		[redacted]	[redacted]	23,622
11.		[redacted]	[redacted]	22,316
12.		[redacted]	[redacted]	23,258
13.		[redacted]	[redacted]	25,456
14.		[redacted]	[redacted]	23,976
15.		[redacted]	[redacted]	12,410
16.		[redacted]	[redacted]	8,276
17.		[redacted]	[redacted]	18,235
18.				

	L ATTC on eligible expenditures (lesser of columns I and K) 470	M ATTC on repayment of government assistance (see note 5 below) 480	N ATTC for each apprentice (column L or column M, whichever applies) 490
1.	3,863		3,863
2.	3,863		3,863

	L ATTC on eligible expenditures (lesser of columns I and K) 470	M ATTC on repayment of government assistance (see note 5 below) 480	N ATTC for each apprentice (column L or column M, whichever applies) 490
3.	10,000		10,000
4.	10,000		10,000
5.	10,000		10,000
6.	10,000		10,000
7.	10,000		10,000
8.	10,000		10,000
9.	10,000		10,000
10.	10,000		10,000
11.	10,000		10,000
12.	10,000		10,000
13.	10,000		10,000
14.	10,000		10,000
15.	6,658		6,658
16.	4,137		4,137
17.	8,192		8,192
18.			

Ontario apprenticeship training tax credit (total of amounts in column N) 500 146,713 O

or, if the corporation answered **yes** at line 150 in Part 1, determine the partner's share of amount O:

Amount O ________ x percentage on line 170 in Part 1 ____ % = ... ________ P

Enter amount O or P, whichever applies, on line 454 of Schedule 5, *Tax Calculation Supplementary – Corporations*. If you are filing more than one Schedule 552, add the amounts from line O or P, whichever applies, on all the schedules, and enter the total amount on line 454 of Schedule 5.

Note 1: When there are multiple employment periods as an apprentice in the tax year with the corporation, do not include days in which the individual was not employed as an apprentice.
For H1: The days employed as an apprentice must be within 36 months of the registration date provided in column E.
For H2: The days employed as an apprentice must be within 48 months of the registration date provided in column E.

Note 2: Maximum credit = ($5,000 x H1/365*) + ($10,000 x H2/365*)
* 366 days, if the tax year includes February 29

Note 3: Reduce eligible expenditures by all government assistance, as defined under subsection 89(19) of the *Taxation Act, 2007* (Ontario), that the corporation has received, is entitled to receive, or may reasonably expect to receive, in respect of the eligible expenditures, on or before the filing due date of the *T2 Corporation Income Tax Return* for the tax year.
For J1: Eligible expenditures before March 27, 2009, must be for services provided by the apprentice during the first 36 months of the apprenticeship program.
For J2: Eligible expenditures after March 26, 2009, must be for services provided by the apprentice during the first 48 months of the apprenticeship program.

Note 4: Calculate the amount in column K as follows:
Column K = (J1 x line 310) + (J2 x line 312)

Note 5: Include the amount of government assistance repaid in the tax year multiplied by the specified percentage for the tax year in which the government assistance was received, to the extent that the government assistance reduced the ATTC in that tax year.
Complete a **separate entry** for each repayment of government assistance.

Undertaking No. JT2.23

To provide the regression statistics with the variable removed and with the population variable continuing to be excluded; and to provide the resulting forecast from the new equation for 2012, 2013, and 2014. P. 111

Response:

This scenario was completed and the results are discussed below.

For this scenario, the "Temperature Cubed" variable was removed from the regression model, with the "Population" variable continuing to be excluded. It is important to note that excluding the "Population" and "Temperature Cubed" variables causes the accuracy of the load forecast to be decreased unfavourably. The reduced Model accuracy is exhibited by:

- The adjusted R-Squared decreased from 0.987 (see Exhibit 3 Tab 1 Schedule 2 Attachment A) to 0.986;
- Mean Absolute Percent Error (MAPE) has increased from 0.86% to 0.91%; and
- Temperature Build-up variable was found to be statistically irrelevant with P-value of 24.08%.

The resulting forecast of energy purchases for 2012 and 2013 for this scenario are shown in the table below.

Year	Forecast Energy as per Exhibit 3 Tab 1 Schedule 2 Table 1 (MWh)	Revised Forecast Energy with Population and Temperature Cubed Removed (MWh)	Difference (MWh)	% Difference
2012	7,749,733	7,764,882	15,149	0.20%
2013	7,817,741	7,839,431	21,690	0.28%
2014	7,850,423	7,864,283	21,691	0.28%

The model statistics and variable coefficients for this scenario are shown in the following tables.

Regression Statistics

Iterations	24
Adjusted Observations	191
Deg. of Freedom for Error	175
R-Squared	0.987
Adjusted R-Squared	0.986
AIC	18
BIC	18.273
Log-Likelihood	-1,974.04
Model Sum of Squares	789,439,964,475.91
Sum of Squared Errors	10,609,428,158.40
Mean Squared Error	60,625,303.76
Std. Error of Regression	7,786.23
Mean Abs. Dev. (MAD)	5,668.72
Mean Abs. % Err. (MAPE)	0.91%
Durbin-Watson Statistic	2.168
Ljung-Box Statistic	44.94
Prob (Ljung-Box)	0.0059
Skewness	-0.316
Kurtosis	3.404
Jarque-Bera	4.477
Prob (Jarque-Bera)	0.1066

Variable	Coefficient	StdErr	T-Stat	P-Value
Monthly.MonthlyTimeTrend	-16504.539	1427.798	-11.559	0.00%
Employment.EmpLand	0.372	0.184	2.025	4.44%
Employment.MajOff	5.207	0.554	9.4	0.00%
Monthly.MonthlyGDP	2.453	0.873	2.811	0.55%
MonthlyWeather.MonthlyBuildUp	18.879	16.041	1.177	24.08%
MonthlyWeather.MonthlyCDD	820.264	38.306	21.413	0.00%
MonthlyWeather.MonthlyHDD	214.866	20.615	10.423	0.00%
Monthly.WorkingDays	2433.416	434.438	5.601	0.00%
MonthlyWeather.MonthlyDwPtCubed	0.088	0.038	2.316	2.17%
MonthlyCalTrans.Month_Feb	-41351.327	2637.35	-15.679	0.00%
MonthlyCalTrans.Month_Aug2003	-3897.555	626.519	-6.221	0.00%
MonthlyCalTrans.Month_Apr	-19512.866	2737.467	-7.128	0.00%
MonthlyCalTrans.Month_Nov1996	-27602.374	6750.482	-4.089	0.01%
MonthlyCalTrans.Month_Dec1999	21630.444	6772.426	3.194	0.17%
AR(1)	0.4	0.074	5.41	0.00%

Undertaking No. JT2.24

To provide weather-corrected numbers and shares and average for each rate class for 2012 and 2013. P. 116

Response:

Enersource relied on the following methodology to develop the energy forecast by rate class before incremental CDM adjustments:

1. Enersource developed a multivariate regression load forecast model to obtain total forecasted energy purchases for 2012 and 2013 (7,749.7 GWh and 7,817.7 GWh, respectively).

2. Enersource developed multivariate regression models for weather-sensitive rate classes to derive weather-corrected energy sales (inclusive of losses) by rate class. The results can be found at Table 1 below. The explanatory variables used for the rate class models were provided in Undertaking JT2.29.

3. Enersource relied on the weather-corrected energy sales developed above in Step 2 to calculate an historical average weather-corrected energy sales percentage allocation for each rate class. The results can be found at Table 2 attached.

Table 1

Actuals — All Data in GWh

Year	Total Energy Sales	Residential	SmCom	GS<50	GS50_499	GS500_4999	Large User	StreetLights
2005	8,316	1,703	13	702	2,500	2,379	981	39
2006	8,133	1,603	12	684	2,348	2,465	980	40
2007	8,278	1,633	12	691	2,363	2,508	1,032	40
2008	8,096	1,591	12	699	2,299	2,384	1,071	41
2009	7,747	1,555	11	677	2,188	2,252	1,024	41
2010	7,963	1,643	12	685	2,207	2,287	1,088	41
2011	7,878	1,641	12	674	2,209	2,247	1,053	41

Weather Corrected (30 year normal) — All Data in GWh

Year	Total Energy Sales	Res	SmCom	GS<50	GS50_499	GS500_4999	Large User	StreetLights
2005	7,956	1,434	13	679	2,427	2,364	1,000	39
2006	8,002	1,483	12	686	2,353	2,443	986	40
2007	8,097	1,480	12	680	2,332	2,505	1,048	40
2008	8,036	1,543	12	690	2,303	2,381	1,066	41
2009	7,801	1,548	11	674	2,222	2,267	1,039	41
2010	7,787	1,527	12	681	2,171	2,275	1,080	41
2011	7,738	1,535	12	667	2,187	2,240	1,055	41

TABLE 2

SUMMARY of 2007 - 2011 ACTUALS & FORECAST 2012 and 2013 BASED ON ACTUAL ALLOCATION

SUMMARY kWh 2013 — Weather Normal on 5 Year Actual Average

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Settlement's 2013 Forecast k	691,543,724	628,836,689	655,664,468	602,207,455	609,199,084	641,611,399	726,264,042	686,703,124	618,791,333	626,314,998	654,492,305	676,111,948	7,817,740,567
	8.8%	8.0%	8.4%	7.7%	7.8%	8.2%	9.3%	8.8%	7.9%	8.0%	8.4%	8.6%	100.0%
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Res	149,420,520	133,907,279	133,863,477	114,611,083	105,884,122	111,984,744	153,991,652	169,916,299	145,980,914	121,900,618	106,701,792	127,403,758	1,575,566,257
S/C	76,486	74,704	85,743	71,142	81,224	83,168	77,349	67,476	65,510	66,580	73,539	83,430	906,351
Unmetered Scattered Load	889,628	874,928	974,347	827,054	954,013	964,338	844,244	803,398	851,266	762,149	899,529	995,275	10,640,168
0-50	60,367,843	57,223,360	58,736,478	53,760,725	50,774,547	53,463,193	60,824,293	57,495,085	49,543,309	49,481,882	56,204,511	62,884,768	670,759,993
50-499	199,606,212	180,280,910	190,042,053	175,547,672	173,377,169	178,979,469	196,718,900	180,579,027	167,561,552	171,833,845	189,691,909	201,342,767	2,205,561,484
500-4999	193,933,009	176,639,629	188,817,548	179,784,217	187,939,081	199,557,245	213,474,099	188,534,615	174,709,191	189,114,124	198,012,971	193,364,623	2,283,880,352
LU	82,681,892	76,386,830	79,936,087	74,717,200	87,357,938	94,121,692	97,974,347	86,971,589	77,268,860	89,526,463	98,221,601	85,144,372	1,030,308,871
S/L	4,568,133	3,449,049	3,208,736	2,888,362	2,830,989	2,457,550	2,359,159	2,335,635	2,810,730	3,629,338	4,686,453	4,892,956	40,117,092
Total WHMS	691,543,724	628,836,689	655,664,468	602,207,455	609,199,084	641,611,399	726,264,042	686,703,124	618,791,333	626,314,998	654,492,305	676,111,948	7,817,740,567
By %													
Res	21.61%	21.29%	20.42%	19.03%	17.38%	17.45%	21.20%	24.74%	23.59%	19.46%	16.30%	18.84%	20.18%
S/C	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Unmetered Scattered Load	0.13%	0.14%	0.15%	0.14%	0.16%	0.15%	0.12%	0.12%	0.14%	0.12%	0.14%	0.15%	0.14%
0-50	8.73%	9.10%	8.96%	8.93%	8.33%	8.33%	8.37%	8.37%	8.01%	7.90%	8.59%	9.30%	8.57%
50-499	28.86%	28.67%	28.98%	29.15%	28.46%	27.90%	27.09%	26.30%	27.08%	27.44%	28.98%	29.78%	28.19%
500-4999	28.04%	28.09%	28.80%	29.85%	30.85%	31.10%	29.39%	27.46%	28.23%	30.19%	30.25%	28.60%	29.22%
LU	11.96%	12.15%	12.19%	12.41%	14.34%	14.67%	13.49%	12.67%	12.49%	14.29%	15.01%	12.59%	13.18%
S/L	0.66%	0.55%	0.49%	0.48%	0.46%	0.38%	0.32%	0.34%	0.45%	0.58%	0.72%	0.72%	0.51%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

SUMMARY kWh 2012 — Weather Normal on 5 Year Actual Average

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Settlement's 2012 Forecast k	692,255,750	638,231,806	658,847,104	599,727,232	607,645,531	639,032,303	718,493,029	683,002,976	603,134,516	617,141,004	638,916,038	653,305,677	7,749,732,964
	8.9%	8.2%	8.5%	7.7%	7.8%	8.2%	9.3%	8.8%	7.8%	8.0%	8.2%	8.4%	100.0%
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Res	149,574,366	135,907,917	134,513,258	114,139,051	105,614,101	111,534,598	152,343,944	169,000,742	142,287,268	120,115,070	104,162,395	123,106,238	1,562,298,947
S/C	76,565	75,820	86,159	70,849	81,016	82,834	76,522	67,112	63,852	65,604	71,789	80,615	898,739
Unmetered Scattered Load	890,544	888,000	979,076	823,648	951,580	960,462	835,210	799,069	829,727	750,985	878,121	961,703	10,548,125
0-50	60,429,999	58,078,304	59,021,588	53,539,309	50,645,064	53,248,286	60,173,474	57,185,285	48,289,752	48,757,093	54,866,899	60,763,571	664,998,623
50-499	199,811,730	182,974,392	190,964,529	174,824,669	172,935,030	178,260,022	194,614,011	179,606,017	163,321,866	169,316,896	185,177,430	194,551,173	2,186,357,766
500-4999	194,132,686	179,278,709	189,734,080	179,043,766	187,459,807	198,755,081	211,189,930	187,518,738	170,288,654	186,344,061	193,300,459	186,842,144	2,263,888,115
LU	82,767,023	77,528,085	80,324,102	74,409,474	87,135,161	93,743,349	96,926,023	86,502,962	75,313,784	88,215,118	95,884,024	82,272,324	1,021,021,429
S/L	4,572,837	3,500,579	3,224,312	2,876,466	2,823,770	2,447,672	2,333,916	2,323,050	2,739,612	3,576,177	4,574,920	4,727,909	39,721,221
Total WHMS	692,255,750	638,231,806	658,847,104	599,727,232	607,645,531	639,032,303	718,493,029	683,002,976	603,134,516	617,141,004	638,916,038	653,305,677	7,749,732,964
By %													
Res	21.61%	21.29%	20.42%	19.03%	17.38%	17.45%	21.20%	24.74%	23.59%	19.46%	16.30%	18.84%	20.18%
S/C	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Unmetered Scattered Load	0.13%	0.14%	0.15%	0.14%	0.16%	0.15%	0.12%	0.12%	0.14%	0.12%	0.14%	0.15%	0.14%
0-50	8.73%	9.10%	8.96%	8.93%	8.33%	8.33%	8.37%	8.37%	8.01%	7.90%	8.59%	9.30%	8.57%
50-499	28.86%	28.67%	28.98%	29.15%	28.46%	27.90%	27.09%	26.30%	27.08%	27.44%	28.98%	29.78%	28.19%
500-4999	28.04%	28.09%	28.80%	29.85%	30.85%	31.10%	29.39%	27.46%	28.23%	30.19%	30.25%	28.60%	29.22%
LU	11.96%	12.15%	12.19%	12.41%	14.34%	14.67%	13.49%	12.67%	12.49%	14.29%	15.01%	12.59%	13.18%
S/L	0.66%	0.55%	0.49%	0.48%	0.46%	0.38%	0.32%	0.34%	0.45%	0.58%	0.72%	0.72%	0.51%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

5 YEAR AVERAGE (2007-2011) ENERGY SALES (INCLUDING LOSSES)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Res	150,872,763	136,014,541	138,123,866	117,480,908	113,020,465	117,828,831	150,586,159	180,997,570	152,426,391	130,299,531	103,414,938	121,513,427	1,612,579,389
S/C	77,230	75,879	88,472	72,924	86,698	87,509	75,639	71,877	68,402	71,167	71,274	79,572	926,642
Unmetered Scattered Load	898,274	888,696	1,005,357	847,763	1,018,312	1,014,664	825,573	855,792	888,852	814,661	871,820	949,260	10,879,023
0-50	60,954,568	58,123,868	60,605,847	55,106,877	54,196,633	56,253,247	59,479,176	61,244,687	51,730,789	52,891,168	54,473,181	59,977,381	685,037,422
50-499	201,546,218	183,117,942	196,090,402	179,943,331	185,062,385	188,319,773	192,368,503	192,355,679	174,959,875	183,673,141	183,848,619	192,033,972	2,253,319,839
500-4999	195,817,876	179,419,359	194,826,926	184,285,957	200,605,736	209,971,430	208,753,165	200,830,100	182,423,103	202,144,026	191,913,358	184,424,686	2,335,415,721
LU	83,485,491	77,588,909	82,480,163	76,588,096	93,245,659	99,033,569	95,807,665	92,643,533	80,680,502	95,694,807	95,195,972	81,207,843	1,053,652,209
S/L	4,612,532	3,503,326	3,310,859	2,960,686	3,021,792	2,585,801	2,306,987	2,487,956	2,934,832	3,879,398	4,542,091	4,666,737	40,812,996
Total WHMS	698,264,951	638,732,520	676,531,890	617,286,541	650,257,678	675,094,823	710,202,866	731,487,195	646,112,746	669,467,898	634,331,253	644,852,878	7,992,623,240
	698,264,951	638,732,520	676,531,890	617,286,541	650,257,678	675,094,823	710,202,866	731,487,195	646,112,746	669,467,898	634,331,253	644,852,878	7,992,623,240
By %	-	-	-	-	-	-	-	-	-	-	-	-	-
Residential	21.61%	21.29%	20.42%	19.03%	17.38%	17.45%	21.20%	24.74%	23.59%	19.46%	16.30%	18.84%	20.18%
Small Commercial	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Unmetered Scattered Load	0.13%	0.14%	0.15%	0.14%	0.16%	0.15%	0.12%	0.12%	0.14%	0.12%	0.14%	0.15%	0.14%
0-50	8.73%	9.10%	8.96%	8.93%	8.33%	8.33%	8.37%	8.37%	8.01%	7.90%	8.59%	9.30%	8.57%
50-499	28.86%	28.67%	28.98%	29.15%	28.46%	27.90%	27.09%	26.30%	27.08%	27.44%	28.98%	29.78%	28.19%
500- 4999	28.04%	28.09%	28.80%	29.85%	30.85%	31.10%	29.39%	27.46%	28.23%	30.19%	30.25%	28.60%	29.22%
LU	11.96%	12.15%	12.19%	12.41%	14.34%	14.67%	13.49%	12.67%	12.49%	14.29%	15.01%	12.59%	13.18%
St light	0.66%	0.55%	0.49%	0.48%	0.46%	0.38%	0.32%	0.34%	0.45%	0.58%	0.72%	0.72%	0.51%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

SUMMARY kWh 2011

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	154,221,692	140,657,385	135,075,692	113,663,538	108,029,077	117,984,154	169,336,854	195,824,238	163,252,946	120,440,623	91,158,462	131,365,334	1,641,009,995
Small Commercial	85,953	73,055	83,980	85,101	84,747	82,238	88,012	74,979	71,856	73,398	79,425	77,113	959,856
Unmetered Scattered Load	999,739	849,715	976,789	989,822	985,714	956,531	1,023,681	872,098	835,772	853,708	923,806	895,067	11,162,442
GS < 50	62,357,385	58,858,308	61,529,903	53,885,231	51,390,462	54,093,077	62,636,554	60,242,246	49,145,582	49,655,438	52,537,692	57,796,849	674,128,726
GS 50-499	208,172,308	177,203,077	189,022,460	171,972,615	170,061,846	179,134,769	208,956,923	192,967,231	169,522,372	177,203,903	177,072,308	188,126,606	2,209,416,418
GS 500-4999	191,489,077	169,205,077	190,025,028	183,890,462	182,744,615	197,348,462	223,416,462	181,036,769	181,677,298	198,299,202	174,511,385	173,530,738	2,247,174,574
Large User	61,345,231	95,371,846	85,003,389	67,318,923	99,306,923	101,637,077	105,180,615	84,667,077	83,118,154	101,895,400	99,174,462	69,280,535	1,053,299,632
Street Lighting	4,679,385	3,465,385	3,419,175	2,982,462	2,817,385	2,787,692	2,603,231	2,093,077	3,020,371	4,101,838	4,514,615	4,789,191	41,273,806
Total	683,350,769	645,683,846	665,136,417	594,788,154	615,420,769	654,024,000	773,242,331	717,777,715	650,644,351	652,523,511	599,972,154	625,861,434	7,878,425,451
	683,350,769	645,683,846	665,136,417	594,788,154	615,420,769	654,024,000	773,242,331	717,777,715	650,644,351	652,523,511	599,972,154	625,861,434	7,878,425,451
By %													
Residential	22.57%	21.78%	20.31%	19.11%	17.55%	18.04%	21.90%	27.28%	25.09%	18.46%	15.19%	20.99%	20.83%
Small Commercial	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Unmetered Scattered Load	0.15%	0.13%	0.15%	0.17%	0.16%	0.15%	0.13%	0.12%	0.13%	0.13%	0.15%	0.14%	0.14%
0-50	9.13%	9.12%	9.25%	9.06%	8.35%	8.27%	8.10%	8.39%	7.55%	7.61%	8.76%	9.23%	8.56%
50-499	30.46%	27.44%	28.42%	28.91%	27.63%	27.39%	27.02%	26.88%	26.05%	27.16%	29.51%	30.06%	28.04%
500- 4999	28.02%	26.21%	28.57%	30.92%	29.69%	30.17%	28.89%	25.22%	27.92%	30.39%	29.09%	27.73%	28.52%
LU	8.98%	14.77%	12.78%	11.32%	16.14%	15.54%	13.60%	11.80%	12.77%	15.62%	16.53%	11.07%	13.37%
St light	0.68%	0.54%	0.51%	0.50%	0.46%	0.43%	0.34%	0.29%	0.46%	0.63%	0.75%	0.77%	0.52%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

SUMMARY of 2007 - 2011 WEATHER NORMALIZED ACTUALS & FORECAST 2012 and 2013 BASED ON WEATHER NORMALIZED ALLOCATION

SUMMARY kWh 2013 — **Weather Normal on 5 Year Normal Average**

	Difference	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
		691,543,724	628,836,689	655,664,468	602,207,455	609,199,084	641,611,399	726,264,042	686,703,124	618,791,333	626,314,998	654,492,305	676,111,948	7,817,740,567
		8.8%	8.0%	8.4%	7.7%	7.8%	8.2%	9.3%	8.8%	7.9%	8.0%	8.4%	8.6%	100.0%
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Res	(64,606,993)	143,507,997	128,658,323	128,411,823	109,808,989	101,394,022	107,193,201	147,445,165	162,942,955	140,233,111	116,816,585	102,338,026	122,209,067	1,510,959,264
S/C	9,998	77,271	75,633	86,679	71,830	82,066	83,983	78,249	68,480	66,424	67,180	74,247	84,309	916,349
Unmetered Scattered Load	116,648	898,752	885,756	985,156	835,050	963,834	973,802	854,439	815,182	862,389	769,094	907,795	1,005,566	10,756,816
0-50	2,069,824	60,593,145	57,428,445	58,909,371	53,890,151	50,869,029	53,541,161	61,100,386	57,820,589	49,798,669	49,610,442	56,236,897	63,031,531	672,829,817
50-499	17,842,223	201,367,170	181,826,358	191,711,891	176,888,276	174,510,040	180,176,040	198,456,654	182,605,085	169,213,179	173,140,308	190,708,075	202,800,631	2,223,403,707
500-4999	53,808,236	196,368,803	178,833,815	191,068,976	181,867,298	189,929,804	201,649,839	221,113,129	195,892,364	181,264,351	195,444,827	204,214,990	200,040,391	2,337,688,588
LU	(9,742,469)	84,101,980	77,634,057	81,241,430	75,922,088	88,587,145	95,508,410	94,823,474	84,187,037	74,500,712	86,792,824	95,278,149	81,989,096	1,020,566,402
S/L	502,533	4,628,606	3,494,302	3,249,141	2,923,772	2,863,144	2,484,963	2,392,546	2,371,432	2,852,498	3,673,738	4,734,126	4,951,357	40,619,625
Total WHMS	0	691,543,724	628,836,689	655,664,468	602,207,455	609,199,084	641,611,399	726,264,042	686,703,124	618,791,333	626,314,998	654,492,305	676,111,948	7,817,740,567
By %														
Res		20.75%	20.46%	19.58%	18.23%	16.64%	16.71%	20.30%	23.73%	22.66%	18.65%	15.64%	18.08%	19.35%
S/C		0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Unmetered Scattered Load		0.13%	0.14%	0.15%	0.14%	0.16%	0.15%	0.12%	0.12%	0.14%	0.12%	0.14%	0.15%	0.14%
0-50		8.76%	9.13%	8.98%	8.95%	8.35%	8.34%	8.41%	8.42%	8.05%	7.92%	8.59%	9.32%	8.60%
50-499		29.12%	28.91%	29.24%	29.37%	28.65%	28.08%	27.33%	26.59%	27.35%	27.64%	29.14%	30.00%	28.42%
500-4999		28.40%	28.44%	29.14%	30.20%	31.18%	31.43%	30.45%	28.53%	29.29%	31.21%	31.20%	29.59%	30.23%
LU		12.16%	12.35%	12.39%	12.61%	14.54%	14.89%	13.06%	12.26%	12.04%	13.86%	14.56%	12.13%	12.73%
S/L		0.67%	0.56%	0.50%	0.49%	0.47%	0.39%	0.33%	0.35%	0.46%	0.59%	0.72%	0.73%	0.52%
Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

SUMMARY kWh 2012 — **Weather Normal on 5 Year Normal Average**

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
		692,255,750	638,231,806	658,847,104	599,727,232	607,645,531	639,032,303	718,493,029	683,002,976	603,134,516	617,141,004	638,916,038	653,305,677	7,749,732,964
		8.9%	8.2%	8.5%	7.7%	7.8%	8.2%	9.3%	8.8%	7.8%	8.0%	8.2%	8.4%	100.0%
	Difference	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Res	(64,060,876)	143,655,755	130,580,539	129,035,142	109,356,735	101,135,451	106,762,314	145,867,504	162,064,973	136,684,897	115,105,506	99,902,483	118,086,772	1,498,238,071
S/C	9,916	77,350	76,763	87,100	71,534	81,857	83,645	77,411	68,111	64,743	66,196	72,480	81,465	908,655
Unmetered Scattered Load	115,676	899,677	898,990	989,938	831,611	961,376	969,888	845,297	810,789	840,569	757,829	886,190	971,647	10,663,801
0-50	2,054,098	60,655,533	58,286,454	59,195,321	53,668,201	50,739,305	53,325,941	60,446,613	57,509,035	48,538,650	48,883,769	54,898,515	60,905,383	667,052,720
50-499	17,698,214	201,574,501	184,542,929	192,642,472	176,159,752	174,065,013	179,451,783	196,333,171	181,621,158	164,931,704	170,604,223	186,169,412	195,959,861	2,204,055,980
500-4999*	53,079,629	196,570,988	181,505,676	191,996,437	181,118,268	189,445,453	200,839,264	218,747,223	194,836,842	176,677,954	192,582,034	199,354,876	193,292,728	2,316,967,744
LU*	(9,394,424)	84,188,573	78,793,947	81,635,781	75,609,399	88,361,234	95,124,493	93,808,864	83,733,414	72,615,676	85,521,520	93,010,624	79,223,480	1,011,627,005
S/L	497,768	4,633,371	3,546,509	3,264,913	2,911,731	2,855,842	2,474,974	2,366,946	2,358,654	2,780,324	3,619,926	4,621,459	4,784,340	40,218,989
Total WHMS	0	692,255,750	638,231,806	658,847,104	599,727,232	607,645,531	639,032,303	718,493,029	683,002,976	603,134,516	617,141,004	638,916,038	653,305,677	7,749,732,964
By %														
Res		20.75%	20.46%	19.58%	18.23%	16.64%	16.71%	20.30%	23.73%	22.66%	18.65%	15.64%	18.08%	19.35%
S/C		0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Unmetered Scattered Load		0.13%	0.14%	0.15%	0.14%	0.16%	0.15%	0.12%	0.12%	0.14%	0.12%	0.14%	0.15%	0.14%
0-50		8.76%	9.13%	8.98%	8.95%	8.35%	8.34%	8.41%	8.42%	8.05%	7.92%	8.59%	9.32%	8.60%
50-499		29.12%	28.91%	29.24%	29.37%	28.65%	28.08%	27.33%	26.59%	27.35%	27.64%	29.14%	30.00%	28.42%
500-4999		28.40%	28.44%	29.14%	30.20%	31.18%	31.43%	30.45%	28.53%	29.29%	31.21%	31.20%	29.59%	30.23%
LU		12.16%	12.35%	12.39%	12.61%	14.54%	14.89%	13.06%	12.26%	12.04%	13.86%	14.56%	12.13%	12.73%
S/L		0.67%	0.56%	0.50%	0.49%	0.47%	0.39%	0.33%	0.35%	0.46%	0.59%	0.72%	0.73%	0.52%
Total	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

5 YEAR AVERAGE WEATHER NORMAL (2007-2011) of ENERGY SALES LOSSES INCLUDED

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Res	143,007,782	128,988,945	130,849,307	111,193,945	107,011,032	111,541,501	142,170,367	170,947,613	144,278,876	123,354,476	98,185,551	115,182,604	1,526,712,000
S/C	77,001	75,827	88,324	72,736	86,613	87,389	75,449	71,844	68,340	70,940	71,234	79,462	925,159
USL	895,619	888,033	1,003,856	845,582	1,017,228	1,013,305	823,872	855,228	887,269	812,138	870,960	947,751	10,860,841
0-50	60,381,940	57,576,023	60,027,576	54,569,835	53,687,064	55,713,063	58,914,542	60,661,055	51,235,374	52,386,997	53,955,024	59,407,506	678,516,000
50-499	200,665,281	182,293,610	195,350,923	179,119,263	184,177,521	187,484,895	191,356,939	191,575,655	174,095,028	182,830,477	182,969,890	191,140,520	2,243,060,000
500-4999	195,684,336	179,293,377	194,695,804	184,161,083	200,451,506	209,829,781	208,563,517	200,742,779	182,276,115	202,001,752	191,768,674	184,317,276	2,333,786,000
LU	83,808,832	77,833,559	82,783,536	76,879,649	93,494,682	99,382,716	96,070,568	93,095,669	80,867,843	96,031,934	95,572,209	81,496,803	1,057,318,000
S/L	4,612,472	3,503,282	3,310,816	2,960,648	3,021,756	2,585,766	2,306,954	2,487,930	2,934,794	3,879,346	4,542,034	4,666,677	40,812,473
Total WHMS	689,133,265	630,452,654	668,110,142	609,802,742	642,947,401	667,638,416	700,282,208	720,437,773	636,643,640	661,368,060	627,935,575	637,238,598	7,891,990,473
By %													
Residential	20.75%	20.46%	19.58%	18.23%	16.64%	16.71%	20.30%	23.73%	22.66%	18.65%	15.64%	18.08%	19.35%
Small Commercial	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
USL	0.13%	0.14%	0.15%	0.14%	0.16%	0.15%	0.12%	0.12%	0.14%	0.12%	0.14%	0.15%	0.14%
0-50	8.76%	9.13%	8.98%	8.95%	8.35%	8.34%	8.41%	8.42%	8.05%	7.92%	8.59%	9.32%	8.60%
50-499	29.12%	28.91%	29.24%	29.37%	28.65%	28.08%	27.33%	26.59%	27.35%	27.64%	29.14%	30.00%	28.42%
500- 4999	28.40%	28.44%	29.14%	30.20%	31.18%	31.43%	29.78%	27.86%	28.63%	30.54%	30.54%	28.92%	29.57%
LU	12.16%	12.35%	12.39%	12.61%	14.54%	14.89%	13.72%	12.92%	12.70%	14.52%	15.22%	12.79%	13.40%
St light	0.67%	0.56%	0.50%	0.49%	0.47%	0.39%	0.33%	0.35%	0.46%	0.59%	0.72%	0.73%	0.52%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

SUMMARY kWh 2011

	Weather corrected	**Total allocation**	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	1,534,980,000	(106,029,995)	144,257,021	131,569,139	126,348,095	106,319,437	101,049,033	110,360,886	158,395,552	183,171,517	152,704,742	112,658,636	85,268,472	122,877,472	1,534,980,000
Small Commercial	964,425	4,569	86,362	73,402	84,380	85,506	85,151	82,630	88,430	75,336	72,198	73,747	79,803	77,480	964,425
Unmetered Scattered Load	11,215,575	53,133	1,004,498	853,759	981,439	994,534	990,406	961,084	1,028,553	876,249	839,750	857,772	928,203	899,328	11,215,575
GS < 50	667,480,000	(6,648,726)	61,742,373	58,277,806	60,923,052	53,353,777	50,883,613	53,559,573	62,018,789	59,648,095	48,660,874	49,165,702	52,019,529	57,226,817	667,480,000
GS 50-499	2,187,200,000	(22,216,418)	206,079,066	175,421,241	187,121,776	170,243,373	168,351,818	177,333,509	206,855,792	191,026,881	167,817,768	175,422,059	175,291,787	186,234,930	2,187,200,000
GS 500-4999	2,240,390,000	(6,784,574)	190,910,941	168,694,220	189,451,312	183,335,267	182,192,881	196,752,635	222,741,932	180,490,191	181,128,786	197,700,505	173,984,507	173,006,822	2,240,390,000
Large User	1,054,640,000	1,340,368	61,423,295	95,493,211	85,111,560	67,404,589	99,433,295	101,766,414	105,314,462	84,774,819	83,223,925	102,025,066	99,300,665	69,368,698	1,054,640,000
Street Lighting	41,271,191	(2,615)	4,679,088	3,465,165	3,418,959	2,982,273	2,817,206	2,787,516	2,603,066	2,092,944	3,020,179	4,101,579	4,514,329	4,788,887	41,271,191
Total	7,738,141,191	(140,284,260)	670,182,644	633,847,944	653,440,572	584,718,756	605,803,402	643,604,248	759,046,576	702,156,032	637,468,222	642,005,066	591,387,296	614,480,434	7,738,141,191
	7,738,141,191	**1.Weather Corrected Load**													
By %															
Residential			21.53%	20.76%	19.34%	18.18%	16.68%	17.15%	20.87%	26.09%	23.95%	17.55%	14.42%	20.00%	19.84%
Small Commercial			0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Unmetered Scattered Load			0.15%	0.13%	0.15%	0.17%	0.16%	0.15%	0.14%	0.12%	0.13%	0.13%	0.16%	0.15%	0.14%
0-50			9.21%	9.19%	9.32%	9.12%	8.40%	8.32%	8.17%	8.49%	7.63%	7.66%	8.80%	9.31%	8.63%
50-499			30.75%	27.68%	28.64%	29.12%	27.79%	27.55%	27.25%	27.21%	26.33%	27.32%	29.64%	30.31%	28.27%
500- 4999			28.49%	26.61%	28.99%	31.35%	30.07%	30.57%	29.34%	25.71%	28.41%	30.79%	29.42%	28.15%	28.95%
LU			9.17%	15.07%	13.03%	11.53%	16.41%	15.81%	13.87%	12.07%	13.06%	15.89%	16.79%	11.29%	13.63%
Street lighting			0.70%	0.55%	0.52%	0.51%	0.47%	0.43%	0.34%	0.30%	0.47%	0.64%	0.76%	0.78%	0.53%
Total			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

SUMMARY kWh 2010

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Res	143,916,154	136,460,000	131,081,538	108,392,615	125,428,154	115,010,462	183,013,692	192,661,385	156,620,615	130,873,085	95,698,109	124,277,838	1,643,433,648
Small Commercial	89,376	76,879	79,717	79,230	95,928	76,782	74,577	67,074	49,706	104,964	75,316	75,008	944,558
Unmetered Scattered Load	1,039,547	894,198	927,206	921,539	1,115,764	893,064	867,423	780,156	578,140	1,220,858	876,018	872,438	10,986,351
0-50	61,127,231	57,142,000	56,263,846	49,664,154	58,890,000	56,674,154	62,643,692	61,516,154	50,493,846	53,527,443	55,545,828	61,428,120	684,916,468
50-499	203,561,846	190,732,923	149,182,615	177,603,231	199,826,308	176,864,308	207,536,769	154,472,462	189,712,462	181,739,317	186,700,911	189,447,948	2,207,381,098
500-4999	186,827,077	176,097,846	179,764,923	172,600,615	215,640,154	193,787,846	224,179,077	174,799,538	186,842,769	197,100,178	193,878,309	185,014,635	2,286,532,969
LU	86,604,000	78,080,923	85,833,231	76,487,846	110,417,538	99,014,769	104,024,308	83,756,923	87,496,308	97,579,100	87,054,492	91,565,898	1,087,915,337
S/L	4,595,692	3,824,308	2,817,538	3,040,000	3,286,615	2,435,385	2,577,385	2,263,846	2,877,692	3,960,495	4,728,483	4,613,300	41,020,740
Total WHMS	687,760,923	643,309,077	605,950,615	588,789,231	714,700,462	644,756,769	784,916,923	670,317,538	674,671,538	666,105,440	624,557,466	657,295,186	7,963,131,169
	687,760,923	643,309,077	605,950,615	588,789,231	714,700,462	644,756,769	784,916,923	670,317,538	674,671,538	666,105,440	624,557,466	657,295,186	7,963,131,169
By %	-	-	-	-	-	-	-	-	-	-	-	-	-
Residential	20.93%	21.21%	21.63%	18.41%	17.55%	17.84%	23.32%	28.74%	23.21%	19.65%	15.32%	18.91%	20.64%
Small Commercial	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.02%	0.01%	0.01%	0.01%
Unmetered Scattered Load	0.15%	0.14%	0.15%	0.16%	0.16%	0.14%	0.11%	0.12%	0.09%	0.18%	0.14%	0.13%	0.14%
0-50	8.89%	8.88%	9.29%	8.43%	8.24%	8.79%	7.98%	9.18%	7.48%	8.04%	8.89%	9.35%	8.60%
50-499	29.60%	29.65%	24.62%	30.16%	27.96%	27.43%	26.44%	23.04%	28.12%	27.28%	29.89%	28.82%	27.72%
500- 4999	27.16%	27.37%	29.67%	29.31%	30.17%	30.06%	28.56%	26.08%	27.69%	29.59%	31.04%	28.15%	28.71%
LU	12.59%	12.14%	14.17%	12.99%	15.45%	15.36%	13.25%	12.50%	12.97%	14.65%	13.94%	13.93%	13.66%
St light	0.67%	0.59%	0.46%	0.52%	0.46%	0.38%	0.33%	0.34%	0.43%	0.59%	0.76%	0.70%	0.52%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

	Weather corrected	**Total allocation**
Res	1,527,070,000	(116,363,648)
Small Commercial	928,652	(15,906)
Unmetered Scattered Load	10,801,348	(185,003)
0-50	681,000,000	(3,916,468)
50-499	2,171,290,000	(36,091,098)
500-4999	2,275,490,000	(11,042,969)
LU	1,079,730,000	(8,185,337)
S/L	41,020,740	-
Total WHMS	7,787,330,740	(175,800,429)
	7,787,330,740	**1.Weather Corrected Load**

SUMMARY kWh 2010	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Res	133,726,142	126,797,922	121,800,284	100,717,855	116,547,188	106,867,123	170,055,371	179,019,957	145,531,061	121,606,590	88,922,185	115,478,321	1,527,070,000
Small Commercial	87,871	75585	78,375	77,896	94,313	75,489	73,321	65,945	48,869	103,196	74,048	73,745	928,652
Unmetered Scattered Load	1,022,042	879,140	911,592	906,021	1,096,975	878,026	852,816	767,019	568,405	1,200,299	861,266	857,746	10,801,348
0-50	60,777,695	56,815,252	55,942,120	49,380,166	58,553,257	56,350,081	62,285,485	61,164,394	50,205,114	53,221,364	55,228,207	61,076,864	681,000,000
50-499	200,233,571	187,614,404	146,743,451	174,699,384	196,559,110	173,972,543	204,143,504	151,946,808	186,610,627	178,767,845	183,648,316	186,350,438	2,171,290,000
500-4999	185,924,783	175,247,369	178,896,736	171,767,029	214,598,705	192,851,934	223,096,389	173,955,332	185,940,399	196,148,270	192,941,961	184,121,094	2,275,490,000
LU	85,952,402	77,493,452	85,187,432	75,912,361	109,586,771	98,269,795	103,241,642	83,126,747	86,837,997	96,844,927	86,399,505	90,876,968	1,079,730,000
S/L	4,595,692	3,824,308	2,817,538	3,040,000	3,286,615	2,435,385	2,577,385	2,263,846	2,877,692	3,960,495	4,728,483	4,613,300	41,020,740
Total WHMS	672,320,198	628,747,432	592,377,529	576,500,712	700,322,934	631,700,375	766,325,913	652,310,047	658,620,164	651,852,986	612,803,971	643,448,477	7,787,330,740
By %													
Residential	19.89%	20.17%	20.56%	17.47%	16.64%	16.92%	22.19%	27.44%	22.10%	18.66%	14.51%	17.95%	19.61%
Small Commercial	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.02%	0.01%	0.01%	0.01%
Unmetered Scattered Load	0.15%	0.14%	0.15%	0.16%	0.16%	0.14%	0.11%	0.12%	0.09%	0.18%	0.14%	0.13%	0.14%
0-50	9.04%	9.04%	9.44%	8.57%	8.36%	8.92%	8.13%	9.38%	7.62%	8.16%	9.01%	9.49%	8.74%
50-499	29.78%	29.84%	24.77%	30.30%	28.07%	27.54%	26.64%	23.29%	28.33%	27.42%	29.97%	28.96%	27.88%
500- 4999	27.65%	27.87%	30.20%	29.79%	30.64%	30.53%	29.11%	26.67%	28.23%	30.09%	31.49%	28.61%	29.22%
LU	12.78%	12.33%	14.38%	13.17%	15.65%	15.56%	13.47%	12.74%	13.18%	14.86%	14.10%	14.12%	13.87%
Street lighting	0.68%	0.61%	0.48%	0.53%	0.47%	0.39%	0.34%	0.35%	0.44%	0.61%	0.77%	0.72%	0.53%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

SUMMARY kWh 2009

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Res	153,752,742	138,187,903	143,241,129	112,516,613	110,924,769	112,316,154	113,421,538	156,540,615	135,723,231	136,998,462	117,032,154	124,266,545	1,554,921,855
Small Commercial	58,738	85,937	91,312	57,730	94,491	90,801	66,587	76,258	56,490	63,201	66,344	77,293	885,182
Unmetered Scattered Load	683,197	999,547	1,062,075	671,464	1,099,047	1,056,122	774,490	886,973	657,048	735,106	771,656	899,014	10,295,741
0-50	62,382,581	60,311,935	62,435,645	52,052,097	54,554,154	53,397,231	54,533,538	61,149,231	50,840,000	53,405,538	53,117,385	58,330,000	676,509,335
50-499	202,015,323	178,799,355	209,016,290	171,520,484	179,605,385	181,881,077	166,767,692	202,756,769	156,676,154	182,292,000	174,229,231	182,473,692	2,188,033,452
500-4999	189,188,871	172,792,581	186,181,129	177,770,968	191,205,846	198,412,615	188,150,769	213,193,385	169,337,385	193,977,846	178,993,385	192,473,538	2,251,678,318
LU	89,677,903	68,147,419	82,014,516	85,871,774	66,954,154	98,356,000	93,659,692	94,860,923	79,170,308	95,532,923	93,954,615	76,035,846	1,024,236,074
S/L	4,511,290	3,416,613	3,505,806	2,813,387	3,517,538	2,064,154	2,160,769	2,850,923	2,814,000	3,757,077	4,454,615	4,818,615	40,684,789
Total WHMS	702,270,645	622,741,290	687,547,903	603,274,516	607,955,385	647,574,154	619,535,077	732,315,077	595,274,615	666,762,154	622,619,385	639,374,545	7,747,244,746
	702,270,645	622,741,290	687,547,903	603,274,516	607,955,385	647,574,154	619,535,077	732,315,077	595,274,615	666,762,154	622,619,385	639,374,545	7,747,244,746
By %	-	-	-	-	-	-	-	-	-	-	-	-	-
Residential	21.89%	22.19%	20.83%	18.65%	18.25%	17.34%	18.31%	21.38%	22.80%	20.55%	18.80%	19.44%	20.07%
Small Commercial	0.01%	0.01%	0.01%	0.01%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Unmetered Scattered Load	0.10%	0.16%	0.15%	0.11%	0.18%	0.16%	0.13%	0.12%	0.11%	0.11%	0.12%	0.14%	0.13%
0-50	8.88%	9.68%	9.08%	8.63%	8.97%	8.25%	8.80%	8.35%	8.54%	8.01%	8.53%	9.12%	8.73%
50-499	28.77%	28.71%	30.40%	28.43%	29.54%	28.09%	26.92%	27.69%	26.32%	27.34%	27.98%	28.54%	28.24%
500- 4999	26.94%	27.75%	27.08%	29.47%	31.45%	30.64%	30.37%	29.11%	28.45%	29.09%	28.75%	30.10%	29.06%
LU	12.77%	10.94%	11.93%	14.23%	11.01%	15.19%	15.12%	12.95%	13.30%	14.33%	15.09%	11.89%	13.22%
St light	0.64%	0.55%	0.51%	0.47%	0.58%	0.32%	0.35%	0.39%	0.47%	0.56%	0.72%	0.75%	0.53%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

	Weather corrected	**Total allocation**
Res	1,547,830,000	(7,091,855)
Small Commercial	890,651	5,469
Unmetered Scattered Load	10,359,349	63,608
0-50	673,500,000	(3,009,335)
50-499	2,222,330,000	34,296,548
500-4999	2,266,880,000	15,201,682
LU	1,038,590,000	14,353,926
S/L	40,684,789	-
Total WHMS	7,801,064,789	53,820,043
	7,801,064,789	**1.Weather Corrected Load**

SUMMARY kWh 2009	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Res	153,051,490	137,557,641	142,587,819	112,003,435	110,418,852	111,803,890	112,904,233	155,826,648	135,104,210	136,373,624	116,498,381	123,699,777	1,547,830,000
Small Commercial	59,101	86,468	91,877	58,086	95,075	91,362	66,999	76,729	56,839	63,592	66,753	77,771	890,651
Unmetered Scattered Load	687,418	1,005,723	1,068,636	675,612	1,105,837	1,062,647	779,275	892,453	661,108	739,648	776,424	904,569	10,359,349
0-50	62,105,083	60,043,648	62,157,911	51,820,552	54,311,479	53,159,702	54,290,955	60,877,219	50,613,847	53,167,973	52,881,101	58,070,529	673,500,000
50-499	205,181,832	181,601,963	212,292,537	174,208,999	182,420,627	184,731,990	169,381,709	205,934,900	159,131,990	185,149,354	176,960,204	185,333,894	2,222,330,000
500-4999	190,466,136	173,959,150	187,438,088	178,971,147	192,496,728	199,752,152	189,421,025	214,632,710	170,480,627	195,287,442	180,201,817	193,772,979	2,266,880,000
LU	90,934,674	69,102,456	83,163,890	87,075,205	67,892,468	99,734,388	94,972,265	96,190,330	80,279,822	96,871,748	95,271,321	77,101,433	1,038,590,000
S/L	4,511,290	3,416,613	3,505,806	2,813,387	3,517,538	2,064,154	2,160,769	2,850,923	2,814,000	3,757,077	4,454,615	4,818,615	40,684,789
Total WHMS	706,997,023	626,773,661	692,306,564	607,626,423	612,258,604	652,400,285	623,977,231	737,281,912	599,142,442	671,410,458	627,110,617	643,779,567	7,801,064,789
By %													
Residential	21.65%	21.95%	20.60%	18.43%	18.03%	17.14%	18.09%	21.14%	22.55%	20.31%	18.58%	19.21%	19.84%
Small Commercial	0.01%	0.01%	0.01%	0.01%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Unmetered Scattered Load	0.10%	0.16%	0.15%	0.11%	0.18%	0.16%	0.12%	0.12%	0.11%	0.11%	0.12%	0.14%	0.13%
0-50	8.78%	9.58%	8.98%	8.53%	8.87%	8.15%	8.70%	8.26%	8.45%	7.92%	8.43%	9.02%	8.63%
50-499	29.02%	28.97%	30.66%	28.67%	29.79%	28.32%	27.15%	27.93%	26.56%	27.58%	28.22%	28.79%	28.49%
500- 4999	26.94%	27.75%	27.07%	29.45%	31.44%	30.62%	30.36%	29.11%	28.45%	29.09%	28.74%	30.10%	29.06%
LU	12.86%	11.03%	12.01%	14.33%	11.09%	15.29%	15.22%	13.05%	13.40%	14.43%	15.19%	11.98%	13.31%
Street lighting	0.64%	0.55%	0.51%	0.46%	0.57%	0.32%	0.35%	0.39%	0.47%	0.56%	0.71%	0.75%	0.52%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

SUMMARY kWh 2008

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	153,710,323	141,124,516	134,451,935	121,192,258	108,980,161	119,686,452	143,917,742	163,124,677	159,478,871	118,345,645	109,431,935	117,270,803	1,590,715,319
Small Commercial	60,437	89,819	83,102	57,615	100,953	89,640	51,881	87,380	81,902	57,436	92,832	86,269	939,264
Unmetered Scattered Load	702,951	1,044,698	966,576	670,127	1,174,208	1,042,618	603,441	1,016,330	952,615	668,048	1,079,749	1,003,409	10,924,769
0-50	61,674,516	57,944,194	60,931,774	61,412,742	51,392,419	58,368,387	60,589,355	59,123,871	55,424,839	51,657,581	56,857,258	63,245,806	698,622,742
50-499	204,647,903	190,843,387	207,117,258	189,374,516	181,158,226	201,112,581	189,228,548	189,462,419	185,394,839	178,663,226	184,002,581	197,543,387	2,298,548,871
500- 4999	200,370,323	196,207,742	201,523,387	186,575,323	204,794,516	218,576,613	199,847,742	202,403,871	189,950,000	196,905,968	206,068,871	180,959,194	2,384,183,548
LU	91,182,903	75,469,677	77,131,935	80,262,097	94,791,935	101,223,548	102,337,581	80,921,935	98,478,387	93,100,484	95,515,806	80,774,032	1,071,190,323
St light	4,658,387	3,673,226	3,384,677	2,911,452	2,727,581	2,853,548	2,180,323	2,404,516	3,198,387	3,676,452	4,500,806	4,639,839	40,809,194
Total Enersource	717,007,742	666,397,258	685,590,645	642,456,129	645,120,000	702,953,387	698,756,613	698,545,000	692,959,839	643,074,839	657,549,839	645,522,739	8,095,934,029
	717,007,742	666,397,258	685,590,645	642,456,129	645,120,000	702,953,387	698,756,613	698,545,000	692,959,839	643,074,839	657,549,839	645,522,739	8,095,934,029
By %	-	-	-	-	-	-	-	-	-	-	-	-	-
Residential	21.44%	21.18%	19.61%	18.86%	16.89%	17.03%	20.60%	23.35%	23.01%	18.40%	16.64%	18.17%	19.65%
Small Commercial	0.01%	0.01%	0.01%	0.01%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Unmetered Scattered Load	0.10%	0.16%	0.14%	0.10%	0.18%	0.15%	0.09%	0.15%	0.14%	0.10%	0.16%	0.16%	0.13%
0-50	8.60%	8.70%	8.89%	9.56%	7.97%	8.30%	8.67%	8.46%	8.00%	8.03%	8.65%	9.80%	8.63%
50-499	28.54%	28.64%	30.21%	29.48%	28.08%	28.61%	27.08%	27.12%	26.75%	27.78%	27.98%	30.60%	28.39%
500- 4999	27.95%	29.44%	29.39%	29.04%	31.75%	31.09%	28.60%	28.98%	27.41%	30.62%	31.34%	28.03%	29.45%
LU	12.72%	11.33%	11.25%	12.49%	14.69%	14.40%	14.65%	11.58%	14.21%	14.48%	14.53%	12.51%	13.23%
St light	0.65%	0.55%	0.49%	0.45%	0.42%	0.41%	0.31%	0.34%	0.46%	0.57%	0.68%	0.72%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

	Weather corrected	**Total allocation**
Residential	1,543,470,000	(47,245,319)
Small Commercial	946,070	6,806
Unmetered Scattered Load	11,003,930	79,162
0-50	690,420,000	(8,202,742)
50-499	2,302,650,000	4,101,129
500- 4999	2,380,720,000	(3,463,548)
LU	1,066,030,000	(5,160,323)
St light	40,809,194	-
Total Enersource	8,036,049,194	(59,884,835)
	8,036,049,194	**1.Weather Corrected Load**

SUMMARY kWh 2008	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	149,145,022	136,933,023	130,458,622	117,592,766	105,743,377	116,131,683	139,643,288	158,279,764	154,742,241	114,830,700	106,181,733	113,787,781	1,543,470,000
Small Commercial	60,875	90,469	83,704	58,032	101,685	90,289	52,257	88,013	82,495	57,852	93,505	86,894	946,070
Unmetered Scattered Load	708,044	1,052,268	973,579	674,983	1,182,716	1,050,173	607,814	1,023,694	959,517	672,889	1,087,573	1,010,680	11,003,930
0-50	60,950,377	57,263,853	60,216,356	60,691,676	50,789,005	57,683,066	59,877,957	58,429,680	54,774,079	51,051,053	56,189,680	62,503,218	690,420,000
50-499	205,013,041	191,183,895	207,486,802	189,712,403	181,481,453	201,471,411	189,566,175	189,800,463	185,725,625	178,982,001	184,330,883	197,895,849	2,302,650,000
500- 4999	200,079,241	195,922,707	201,230,630	186,304,281	204,497,007	218,259,083	199,557,419	202,109,835	189,674,056	196,619,919	205,769,511	180,696,311	2,380,720,000
LU	90,743,641	75,106,112	76,760,362	79,875,444	94,335,287	100,735,917	101,844,582	80,532,104	98,003,980	92,651,984	95,055,671	80,384,914	1,066,030,000
St light	4,658,387	3,673,226	3,384,677	2,911,452	2,727,581	2,853,548	2,180,323	2,404,516	3,198,387	3,676,452	4,500,806	4,639,839	40,809,194
Total Enersource	711,358,628	661,225,552	680,594,733	637,821,038	640,858,112	698,275,170	693,329,815	692,668,070	687,160,380	638,542,849	653,209,361	641,005,485	8,036,049,194
By %													
Residential	20.97%	20.71%	19.17%	18.44%	16.50%	16.63%	20.14%	22.85%	22.52%	17.98%	16.26%	17.75%	19.21%
Small Commercial	0.01%	0.01%	0.01%	0.01%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Unmetered Scattered Load	0.10%	0.16%	0.14%	0.11%	0.18%	0.15%	0.09%	0.15%	0.14%	0.11%	0.17%	0.16%	0.14%
0-50	8.57%	8.66%	8.85%	9.52%	7.93%	8.26%	8.64%	8.44%	7.97%	7.99%	8.60%	9.75%	8.59%
50-499	28.82%	28.91%	30.49%	29.74%	28.32%	28.85%	27.34%	27.40%	27.03%	28.03%	28.22%	30.87%	28.65%
500- 4999	28.13%	29.63%	29.57%	29.21%	31.91%	31.26%	28.78%	29.18%	27.60%	30.79%	31.50%	28.19%	29.63%
LU	12.76%	11.36%	11.28%	12.52%	14.72%	14.43%	14.69%	11.63%	14.26%	14.51%	14.55%	12.54%	13.27%
Street lighting	0.65%	0.56%	0.50%	0.46%	0.43%	0.41%	0.31%	0.35%	0.47%	0.58%	0.69%	0.72%	0.51%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

SUMMARY kWh 2007

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	148,762,903	123,642,903	146,769,032	131,639,516	111,740,161	124,146,935	143,240,968	196,836,935	147,056,290	144,839,839	103,754,032	110,386,613	1,632,816,129
Small Commercial	91,644	53,707	104,249	84,944	57,369	98,083	97,136	53,692	82,058	56,836	42,453	82,178	904,349
Unmetered Scattered Load	1,065,936	655,325	1,094,138	985,863	716,825	1,124,982	858,832	723,405	1,420,684	595,583	707,870	1,076,370	11,025,813
0-50	57,231,129	56,362,903	61,868,065	58,520,161	54,756,129	58,733,387	56,992,742	64,191,935	52,749,677	56,209,839	54,307,742	59,086,129	691,009,839
50-499	189,333,710	178,010,968	226,113,387	189,245,806	194,660,161	202,606,129	189,352,581	222,119,516	173,493,548	198,467,258	197,238,065	202,578,226	2,363,219,355
500- 4999	211,214,032	182,793,548	216,640,161	200,592,419	208,643,548	241,731,613	208,171,774	232,716,935	184,308,065	224,436,935	206,114,839	190,145,323	2,507,509,194
LU	88,617,419	70,874,677	82,417,742	72,999,839	94,757,742	94,936,452	73,836,129	119,010,806	55,139,355	90,366,129	100,280,484	88,382,903	1,031,619,677
St light	4,617,903	3,137,097	3,427,097	3,056,129	2,759,839	2,788,226	2,013,226	2,827,419	2,763,710	3,901,129	4,511,935	4,472,742	40,276,452
Total Enersource	700,934,677	615,531,129	738,433,871	657,124,677	668,091,774	726,165,806	674,563,387	838,480,645	617,013,387	718,873,548	666,957,419	656,210,484	8,278,380,806
	700,934,677	615,531,129	738,433,871	657,124,677	668,091,774	726,165,806	674,563,387	838,480,645	617,013,387	718,873,548	666,957,419	656,210,484	8,278,380,806
By %	-	-	-	-	-	-	-	-	-	-	-	-	-
Residential	21.22%	20.09%	19.88%	20.03%	16.73%	17.10%	21.23%	23.48%	23.83%	20.15%	15.56%	16.82%	19.72%
Small Commercial	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Unmetered Scattered Load	0.15%	0.11%	0.15%	0.15%	0.11%	0.15%	0.13%	0.09%	0.23%	0.08%	0.11%	0.16%	0.13%
0-50	8.16%	9.16%	8.38%	8.91%	8.20%	8.09%	8.45%	7.66%	8.55%	7.82%	8.14%	9.00%	8.35%
50-499	27.01%	28.92%	30.62%	28.80%	29.14%	27.90%	28.07%	26.49%	28.12%	27.61%	29.57%	30.87%	28.55%
500- 4999	30.13%	29.70%	29.34%	30.53%	31.23%	33.29%	30.86%	27.75%	29.87%	31.22%	30.90%	28.98%	30.29%
LU	12.64%	11.51%	11.16%	11.11%	14.18%	13.07%	10.95%	14.19%	8.94%	12.57%	15.04%	13.47%	12.46%
Street lighting	0.66%	0.51%	0.46%	0.47%	0.41%	0.38%	0.30%	0.34%	0.45%	0.54%	0.68%	0.68%	0.49%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

	Weather corrected	**Total allocation**
Residential	1,480,210,000	(152,606,129)
Small Commercial	895,998	(8,351)
Unmetered Scattered Load	10,924,002	(101,811)
0-50	680,180,000	(10,829,839)
50-499	2,331,830,000	(31,389,355)
500- 4999	2,505,450,000	(2,059,194)
LU	1,047,600,000	15,980,323
St light	40,276,452	-
Total Enersource	8,097,366,452	(181,014,355)
	8,097,366,452	**1.Weather Corrected Load**

SUMMARY kWh 2007	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	134,859,237	112,087,000	133,051,717	119,336,234	101,296,711	112,543,925	129,853,392	178,440,178	133,312,127	131,302,829	94,056,981	100,069,668	1,480,210,000
Small Commercial	90,798	53,211	103,286	84,159	56,839	97,177	96,239	53,196	81,300	56,311	42,061	81,420	895,998
Unmetered Scattered Load	1,056,093	649,274	1,084,035	976,759	710,206	1,114,594	850,902	716,725	1,407,566	590,084	701,334	1,066,431	10,924,002
0-50	56,334,175	55,479,557	60,898,438	57,603,005	53,897,965	57,812,889	56,099,524	63,185,889	51,922,959	55,328,891	53,456,605	58,160,103	680,180,000
50-499	186,818,893	175,646,545	223,110,046	186,732,158	192,074,596	199,915,022	186,837,514	219,169,224	171,189,128	195,831,126	194,618,259	199,887,490	2,331,830,000
500- 4999	211,040,581	182,643,436	216,462,254	200,427,691	208,472,208	241,533,100	208,000,821	232,525,826	184,156,709	224,252,625	205,945,575	189,989,173	2,505,450,000
LU	89,990,149	71,972,563	83,694,435	74,130,644	96,225,588	96,407,066	74,979,889	120,854,345	55,993,492	91,765,947	101,833,880	89,752,000	1,047,600,000
St light	4,617,903	3,137,097	3,427,097	3,056,129	2,759,839	2,788,226	2,013,226	2,827,419	2,763,710	3,901,129	4,511,935	4,472,742	40,276,452
Total Enersource	684,807,830	601,668,683	721,831,309	642,346,780	655,493,952	712,211,999	658,731,506	817,772,802	600,826,991	703,028,943	655,166,630	643,479,026	8,097,366,452
By %													
Residential	19.69%	18.63%	18.43%	18.58%	15.45%	15.80%	19.71%	21.82%	22.19%	18.68%	14.36%	15.55%	18.28%
Small Commercial	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Unmetered Scattered Load	0.15%	0.11%	0.15%	0.15%	0.11%	0.16%	0.13%	0.09%	0.23%	0.08%	0.11%	0.17%	0.13%
0-50	8.23%	9.22%	8.44%	8.97%	8.22%	8.12%	8.52%	7.73%	8.64%	7.87%	8.16%	9.04%	8.40%
50-499	27.28%	29.19%	30.91%	29.07%	29.30%	28.07%	28.36%	26.80%	28.49%	27.86%	29.71%	31.06%	28.80%
500- 4999	30.82%	30.36%	29.99%	31.20%	31.80%	33.91%	31.58%	28.43%	30.65%	31.90%	31.43%	29.53%	30.94%
LU	13.14%	11.96%	11.59%	11.54%	14.68%	13.54%	11.38%	14.78%	9.32%	13.05%	15.54%	13.95%	12.94%
Street lighting	0.67%	0.52%	0.47%	0.48%	0.42%	0.39%	0.31%	0.35%	0.46%	0.55%	0.69%	0.70%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

* Effective July 1, 2012 the LU and GS 500-4999kW class were adjusted to reflect the movement of 2 large users to the GS 500-4999kW class

Undertaking No. JT2.25

To explain the difference in magnitude between measurements of heating degree-days and cooling degree-days. P. 120

Response:

The approach that Enersource uses to calculate cooling degree days (CDD) is in line with the approach used by Environment Canada.

Cooling degree-days for a given day are the number of Celsius degrees that the mean temperature exceeds 18°C. If the temperature is equal to or less than 18°C, then the cooling degree-days will be zero.

Enersource calculated heating degree-days (HDD) based on a 10°C threshold. If the mean temperature for a given day is equal to or greater than 10°C, then the heating degree-days will be zero. Please refer to Exhibit 3 Tab 1 Schedule 1, page 7 for further discussion on Enesource's approach in deriving appropriate heating and cooling splines.

Undertaking No. JT2.26

To take under advisement the request for the data. P. 122

Response:

Please refer to Undertaking JT2.28. Enersource is unable to provide the requested data prior to 2002.

Undertaking No. JT2.27

To provide the forecast for 2014. P. 123

Response:

For this scenario the "Population" variable was removed from the regression model. It is important to note that excluding the "Population" variable causes the accuracy of the load forecast to be decreased unfavourably. The reduced Model accuracy is exhibited by:

- The adjusted R-Squared decreased from 0.987 (see Exhibit 3 Tab 1 Schedule 2 Attachment A) to 0.986; and
- Mean Absolute Percent Error (MAPE) has increased from 0.86% to 0.90%.

The resulting forecast of energy purchases for 2012, 2013, and 2014 for this scenario are shown in table below.

Year	Forecast Energy as per Exhibit 3 Tab 1 Schedule 2 Table 1 (MWh)	Revised Forecast Energy with Population Removed (MWh)	Difference (MWh)	% Difference
2012	7,749,733	7,771,455	21,722	0.28%
2013	7,817,741	7,847,948	30,207	0.39%
2014	7,850,423	7,873,403	22,980	0.29%

Undertaking No. JT2.28

To provide the number of customers for each of the rate classes in addition to other variables.P. 124

Response:

Please see the table below which identifies the number of customers by rate class, as submitted to the OEB, for the period 2002 to 2006.

Enersource Hydro Mississauga
Actual Year-End Number of Customers by Rate Class, 2002 to 2006
As Reported to the Ontario Energy Board

	2002	2003	2004	2005	2006
Residential	146,914	153,733	156,410	157,897	161,749
General Service *	19,698	-	-	-	
General Service < 50	-	15,882	15,935	15,734	16,452
General Service > 50	-	4,238	4,464	4,501	4,386
Large Use	10	10	8	8	9
Street Lighting	1	1	1	1	1
Total	166,623	173,864	176,818	178,141	182,596

* In 2003, the OEB revised its method of reporting General Service customer numbers

Actual and forecast year-end number of customers and/or connections by rate class for the period 2007 to 2014 can be found at Exhibit 3 Tab 1 Schedule 2 Attachment 7.

Please refer to Undertaking No. JT2.29 for other explanatory variables used in the rate class models.

Undertaking No. JT2.29

To provide the quarterly data used as the input for each individual rate class. P. 124

Response:

Please refer to the Attachment.

Year	Quarter	Actual Residential Sales	Q_CDD	Q_HDD	Q_Population	Q2_2005	Q3_2008	Q2_2007	Q4_2009	Q_Year2004	XMissing	YMissing
2004	1	429,441.04	0.00	1,225.38	677,895.54	0.00	0.00	0.00	0.00	1.00	0.00	0.00
2004	2	334,327.98	43.67	136.67	680,721.66	0.00	0.00	0.00	0.00	1.00	0.00	0.00
2004	3	426,145.51	190.42	0.00	683,488.53	0.00	0.00	0.00	0.00	1.00	0.00	0.00
2004	4	352,891.03	0.79	557.29	686,195.99	0.00	0.00	0.00	0.00	1.00	0.00	0.00
2005	1	435,193.46	0.00	1,253.96	688,843.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	2	352,508.87	145.92	105.50	691,432.26	1.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	3	572,520.26	384.69	0.00	693,960.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	4	342,530.29	6.33	609.25	696,430.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	1	422,846.29	0.00	954.50	698,839.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	2	326,740.97	99.04	81.79	701,189.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	3	514,268.39	283.18	1.56	703,480.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	4	339,476.45	0.13	467.70	705,712.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	1	419,174.84	0.00	1,189.48	707,885.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	2	367,526.61	124.95	145.34	710,000.42	0.00	0.00	1.00	0.00	0.00	0.00	0.00
2007	3	487,134.19	293.57	0.00	712,056.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	4	358,980.48	16.81	601.93	714,055.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	1	429,286.77	0.00	1,168.29	715,997.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	2	349,858.87	73.56	90.00	717,882.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	3	466,521.29	209.58	0.00	719,710.63	0.00	1.00	0.00	0.00	0.00	0.00	0.00
2008	4	345,048.38	0.00	674.20	721,483.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	1	435,181.77	0.00	1,213.44	723,201.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	2	335,757.54	44.41	104.98	724,865.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	3	405,685.38	160.14	1.97	726,475.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	4	378,297.16	0.00	553.23	728,032.31	0.00	0.00	0.00	1.00	0.00	0.00	0.00
2010	1	411,457.69	0.00	1,013.93	729,537.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	2	348,831.23	102.48	49.07	730,991.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	3	532,295.69	343.80	0.00	732,395.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	4	350,849.03	0.00	619.06	733,750.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	1	429,954.77	0.00	1,244.13	735,056.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	2	339,676.77	70.28	117.55	736,316.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	3	528,414.04	362.01	0.00	737,529.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	4	342,964.42	2.55	435.77	738,698.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Year	Quarter	Actual Small Commercial Sales	Q_TimeTrend	Q_AveDB	CPI	Q4_2005	Q4_2007	Q3_2009	Q4_2009	Q3_2010	XMissing	YMissing
2004	1	2,796	0.25	-310.54	1.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	2	2,931	0.50	1,156.71	1.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	3	2,953	0.75	1,803.46	1.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	4	2,870	1.00	417.75	1.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	1	3,088	1.25	-353.96	1.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	2	2,969	1.50	1,297.38	1.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	3	2,855	1.75	2,019.85	1.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	4	3,735	2.00	397.75	1.07	1.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	1	3,004	2.25	-53.54	1.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	2	2,904	2.50	1,299.00	1.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	3	3,152	2.75	1,860.26	1.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	4	3,276	3.00	492.85	1.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	1	3,065	3.25	-287.72	1.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	2	3,068	3.50	1,271.42	1.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	3	3,236	3.75	1,904.80	1.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	4	2,561	4.00	459.27	1.11	0.00	1.00	0.00	0.00	0.00	0.00	0.00
2008	1	2,948	4.25	-253.94	1.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	2	3,135	4.50	1,243.09	1.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	3	2,794	4.75	1,796.58	1.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	4	2,988	5.00	287.96	1.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	1	2,981	5.25	-312.97	1.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	2	3,070	5.50	1,175.65	1.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	3	2,518	5.75	1,752.50	1.14	0.00	0.00	1.00	0.00	0.00	0.00	0.00
2009	4	2,613	6.00	388.62	1.14	0.00	0.00	0.00	1.00	0.00	0.00	0.00
2010	1	3,107	6.25	-112.03	1.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	2	3,182	6.50	1,392.54	1.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	3	2,417	6.75	1,923.26	1.17	0.00	0.00	0.00	0.00	1.00	0.00	0.00
2010	4	3,225	7.00	345.05	1.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	1	3,069	7.25	-344.13	1.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	2	3,184	7.50	1,215.29	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	3	2,966	7.75	1,968.60	1.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	4	2,903	8.00	569.40	1.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Year	Quarter	ctual Sales GS LT	Q_TimeTrend	CPI	Q_CDD	Q_HDD	Q_Year2011	Q1_2011	XMissing	YMissing
2004	1	179,420	0.25	1.04	0.00	1,225.38	0.00	0.00	0.00	0.00
2004	2	168,930	0.50	1.05	43.67	136.67	0.00	0.00	0.00	0.00
2004	3	168,844	0.75	1.05	190.42	0.00	0.00	0.00	0.00	0.00
2004	4	169,199	1.00	1.05	0.79	557.29	0.00	0.00	0.00	0.00
2005	1	180,823	1.25	1.06	0.00	1,253.96	0.00	0.00	0.00	0.00
2005	2	172,448	1.50	1.06	145.92	105.50	0.00	0.00	0.00	0.00
2005	3	182,264	1.75	1.07	384.69	0.00	0.00	0.00	0.00	0.00
2005	4	166,342	2.00	1.07	6.33	609.25	0.00	0.00	0.00	0.00
2006	1	180,835	2.25	1.08	0.00	954.50	0.00	0.00	0.00	0.00
2006	2	159,503	2.50	1.09	99.04	81.79	0.00	0.00	0.00	0.00
2006	3	174,837	2.75	1.08	283.18	1.56	0.00	0.00	0.00	0.00
2006	4	169,041	3.00	1.08	0.13	467.70	0.00	0.00	0.00	0.00
2007	1	175,462	3.25	1.09	0.00	1,189.48	0.00	0.00	0.00	0.00
2007	2	172,010	3.50	1.11	124.95	145.34	0.00	0.00	0.00	0.00
2007	3	173,934	3.75	1.11	293.57	0.00	0.00	0.00	0.00	0.00
2007	4	169,604	4.00	1.11	16.81	601.93	0.00	0.00	0.00	0.00
2008	1	180,550	4.25	1.11	0.00	1,168.29	0.00	0.00	0.00	0.00
2008	2	171,174	4.50	1.13	73.56	90.00	0.00	0.00	0.00	0.00
2008	3	175,138	4.75	1.15	209.58	0.00	0.00	0.00	0.00	0.00
2008	4	171,761	5.00	1.13	0.00	674.20	0.00	0.00	0.00	0.00
2009	1	185,130	5.25	1.13	0.00	1,213.44	0.00	0.00	0.00	0.00
2009	2	160,003	5.50	1.14	44.41	104.98	0.00	0.00	0.00	0.00
2009	3	166,523	5.75	1.14	160.14	1.97	0.00	0.00	0.00	0.00
2009	4	164,853	6.00	1.14	0.00	553.23	0.00	0.00	0.00	0.00
2010	1	174,533	6.25	1.15	0.00	1,013.93	0.00	0.00	0.00	0.00
2010	2	165,228	6.50	1.16	102.48	49.07	0.00	0.00	0.00	0.00
2010	3	174,654	6.75	1.17	343.80	0.00	0.00	0.00	0.00	0.00
2010	4	170,501	7.00	1.18	0.00	619.06	0.00	0.00	0.00	0.00
2011	1	182,746	7.25	1.18	0.00	1,244.13	1.00	1.00	0.00	0.00
2011	2	159,369	7.50	1.20	70.28	117.55	1.00	0.00	0.00	0.00
2011	3	172,024	7.75	1.21	362.01	0.00	1.00	0.00	0.00	0.00
2011	4	159,990	8.00	1.21	2.55	435.77	1.00	0.00	0.00	0.00

Year	Quarter	Actual Sales G50-499	Q_TimeTrend	CPI	Q_CDD	Q_HDD	Q2_2006	Q1_2010	Q1_2006	Q2_2004	XMissing	YMissing
2004	1	654,531	0.25	1.04	0.00	1,225.38	0.00	0.00	0.00	0.00	0.00	0.00
2004	2	575,440	0.50	1.05	43.67	136.67	0.00	0.00	0.00	1.00	0.00	0.00
2004	3	594,960	0.75	1.05	190.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	4	602,152	1.00	1.05	0.79	557.29	0.00	0.00	0.00	0.00	0.00	0.00
2005	1	643,507	1.25	1.06	0.00	1,253.96	0.00	0.00	0.00	0.00	0.00	0.00
2005	2	615,139	1.50	1.06	145.92	105.50	0.00	0.00	0.00	0.00	0.00	0.00
2005	3	628,407	1.75	1.07	384.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	4	612,686	2.00	1.07	6.33	609.25	0.00	0.00	0.00	0.00	0.00	0.00
2006	1	648,530	2.25	1.08	0.00	954.50	0.00	0.00	1.00	0.00	0.00	0.00
2006	2	532,563	2.50	1.09	99.04	81.79	1.00	0.00	0.00	0.00	0.00	0.00
2006	3	576,206	2.75	1.08	283.18	1.56	0.00	0.00	0.00	0.00	0.00	0.00
2006	4	591,183	3.00	1.08	0.13	467.70	0.00	0.00	0.00	0.00	0.00	0.00
2007	1	593,458	3.25	1.09	0.00	1,189.48	0.00	0.00	0.00	0.00	0.00	0.00
2007	2	586,512	3.50	1.11	124.95	145.34	0.00	0.00	0.00	0.00	0.00	0.00
2007	3	584,966	3.75	1.11	293.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	4	598,284	4.00	1.11	16.81	601.93	0.00	0.00	0.00	0.00	0.00	0.00
2008	1	602,609	4.25	1.11	0.00	1,168.29	0.00	0.00	0.00	0.00	0.00	0.00
2008	2	571,645	4.50	1.13	73.56	90.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	3	564,086	4.75	1.15	209.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	4	560,209	5.00	1.13	0.00	674.20	0.00	0.00	0.00	0.00	0.00	0.00
2009	1	589,831	5.25	1.13	0.00	1,213.44	0.00	0.00	0.00	0.00	0.00	0.00
2009	2	533,007	5.50	1.14	44.41	104.98	0.00	0.00	0.00	0.00	0.00	0.00
2009	3	526,201	5.75	1.14	160.14	1.97	0.00	0.00	0.00	0.00	0.00	0.00
2009	4	538,995	6.00	1.14	0.00	553.23	0.00	0.00	0.00	0.00	0.00	0.00
2010	1	543,477	6.25	1.15	0.00	1,013.93	0.00	1.00	0.00	0.00	0.00	0.00
2010	2	554,294	6.50	1.16	102.48	49.07	0.00	0.00	0.00	0.00	0.00	0.00
2010	3	551,722	6.75	1.17	343.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	4	557,888	7.00	1.18	0.00	619.06	0.00	0.00	0.00	0.00	0.00	0.00
2011	1	574,398	7.25	1.18	0.00	1,244.13	0.00	0.00	0.00	0.00	0.00	0.00
2011	2	521,169	7.50	1.20	70.28	117.55	0.00	0.00	0.00	0.00	0.00	0.00
2011	3	571,447	7.75	1.21	362.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	4	542,403	8.00	1.21	2.55	435.77	0.00	0.00	0.00	0.00	0.00	0.00

Year	Quarter	Actual Sales GS500-4999	Q_TimeTrend	CPI	Q_AveDB	Q_TotalMajOff	GDP	Q3_2005	Q4_2005	Q2_2007	XMissing	YMissing
2004	1	524,739	0.25	1.04	-310.54	83,559.34	199,653.30	0.00	0.0C	0.0C	0.0C	0.0C
2004	2	577,305	0.50	1.05	1,156.7:	84,714.32	202,363.36	0.00	0.0C	0.0C	0.0C	0.0C
2004	3	586,148	0.75	1.05	1,803.4(	85,833.84	203,838.68	0.00	0.0C	0.0C	0.0C	0.0C
2004	4	560,405	1.00	1.05	417.75	86,914.65	205,040.38	0.00	0.0C	0.0C	0.0C	0.0C
2005	1	564,146	1.25	1.0€	-353.96	87,953.94	206,530.06	0.00	0.0C	0.0C	0.0C	0.0C
2005	2	608,336	1.50	1.0€	1,297.3{	88,949.30	207,751.46	0.00	0.0C	0.0C	0.0C	0.0C
2005	3	584,023	1.75	1.07	2,019.8{	89,898.79	209,597.59	1.00	0.0C	0.0C	0.0C	0.0C
2005	4	622,934	2.00	1.07	397.75	90,800.95	211,650.28	0.00	1.0C	0.0C	0.0C	0.0C
2006	1	590,306	2.25	1.0{	-53.54	91,654.77	214,119.88	0.00	0.0C	0.0C	0.0C	0.0C
2006	2	607,739	2.50	1.0{	1,299.0(	92,459.78	214,258.95	0.00	0.0C	0.0C	0.0C	0.0C
2006	3	643,790	2.75	1.0{	1,860.2(	93,215.96	214,184.59	0.00	0.0C	0.0C	0.0C	0.0C
2006	4	623,183	3.00	1.0{	492.85	93,923.83	215,468.38	0.00	0.0C	0.0C	0.0C	0.0C
2007	1	610,648	3.25	1.0{	-287.72	94,584.37	217,060.43	0.00	0.0C	0.0C	0.0C	0.0C
2007	2	650,968	3.50	1.11	1,271.4:	95,199.05	219,007.51	0.00	0.0C	1.0C	0.0C	0.0C
2007	3	625,197	3.75	1.11	1,904.8(	95,769.82	220,692.77	0.00	0.0C	0.0C	0.0C	0.0C
2007	4	620,697	4.00	1.11	459.27	96,299.08	221,844.71	0.00	0.0C	0.0C	0.0C	0.0C
2008	1	598,101	4.25	1.11	-253.94	96,789.67	219,741.56	0.00	0.0C	0.0C	0.0C	0.0C
2008	2	609,946	4.50	1.1:	1,243.0{	97,244.82	220,460.60	0.00	0.0C	0.0C	0.0C	0.0C
2008	3	592,202	4.75	1.1{	1,796.5{	97,668.16	220,087.58	0.00	0.0C	0.0C	0.0C	0.0C
2008	4	583,934	5.00	1.1:	287.96	98,063.64	216,229.96	0.00	0.0C	0.0C	0.0C	0.0C
2009	1	548,163	5.25	1.1:	-312.97	98,435.53	209,937.80	0.00	0.0C	0.0C	0.0C	0.0C
2009	2	567,389	5.50	1.14	1,175.6{	98,788.35	210,881.31	0.00	0.0C	0.0C	0.0C	0.0C
2009	3	570,682	5.75	1.14	1,752.5(	99,126.87	214,570.34	0.00	0.0C	0.0C	0.0C	0.0C
2009	4	565,445	6.00	1.14	388.62	99,455.97	217,764.69	0.00	0.0C	0.0C	0.0C	0.0C
2010	1	542,690	6.25	1.1{	-112.03	99,780.69	220,022.69	0.00	0.0C	0.0C	0.0C	0.0C
2010	2	582,029	6.50	1.1(	1,392.5:	100,106.09	221,611.3{	0.00	0.0C	0.0C	0.0C	0.0C
2010	3	585,821	6.75	1.17	1,923.2(	100,437.22	221,917.6:	0.00	0.0C	0.0C	0.0C	0.0C
2010	4	575,993	7.00	1.1{	345.05	100,803.62	222,945.9{	0.00	0.0C	0.0C	0.0C	0.0C
2011	1	550,719	7.25	1.1{	-344.13	101,327.95	225,987.1(	0.00	0.0C	0.0C	0.0C	0.0C
2011	2	563,984	7.50	1.2C	1,215.2{	102,047.95	226,110.3(	0.00	0.0C	0.0C	0.0C	0.0C
2011	3	586,131	7.75	1.21	1,968.6(	102,907.95	226,629.9(	0.00	0.0C	0.0C	0.0C	0.0C
2011	4	546,341	8.00	1.21	569.40	103,827.95	227,729.6(	0.00	0.0C	0.0C	0.0C	0.0C

Year	Quarter	Actual Sales Large Users	Q_HDD	Q_CDD	GDP	Q_NumberLU	Q_Year2011	Q1_2004	Q3_2005	Q4_2007	Q3_2006	XMissing	YMissing
2004	1	254,385	1,225.38	0.00	199,653.30	10.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
2004	2	252,170	136.67	43.67	202,363.36	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	3	251,382	0.00	190.42	203,838.68	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	4	246,821	557.29	0.79	205,040.38	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	1	237,337	1,253.96	0.00	206,530.06	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	2	263,646	105.50	145.92	207,751.46	11.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	3	236,974	0.00	384.69	209,597.59	10.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
2005	4	242,697	609.25	6.33	211,650.28	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	1	229,024	954.50	0.00	214,119.88	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	2	253,962	81.79	99.04	214,258.95	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	3	240,944	1.56	283.18	214,184.59	9.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00
2006	4	256,136	467.70	0.13	215,468.38	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	1	241,910	1,189.48	0.00	217,060.43	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	2	262,694	145.34	124.95	219,007.51	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	3	247,986	0.00	293.57	220,692.77	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	4	279,030	601.93	16.81	221,844.71	9.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
2008	1	243,785	1,168.29	0.00	219,741.56	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	2	276,278	90.00	73.56	220,460.66	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	3	281,738	0.00	209.58	220,087.58	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	4	269,390	674.20	0.00	216,229.96	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	1	239,840	1,213.44	0.00	209,937.80	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	2	251,182	104.98	44.41	210,881.31	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	3	267,691	1.97	160.14	214,570.34	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	4	265,523	553.23	0.00	217,764.69	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	1	250,518	1,013.93	0.00	220,022.69	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	2	285,920	49.07	102.48	221,611.38	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	3	275,278	0.00	343.80	221,917.63	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	4	276,199	619.06	0.00	222,945.98	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	1	241,720	1,244.13	0.00	225,987.10	11.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	2	268,263	117.55	70.28	226,110.36	11.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	3	272,966	0.00	362.01	226,629.90	11.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	4	270,350	435.77	2.55	227,729.60	11.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00

Undertaking No. JT2.30

To provide equation results with HDD and CDD variables removed from rate class model for large users. P. 126

Response:

This scenario was completed and the equation results are discussed below.

For this scenario, HDD and CDD variables were removed from the rate class model for large users. It is important to note that excluding the HDD and CDD variables from the model reduced the accuracy of the rate class model for large users. This is evidenced by:

- The adjusted R-Squared decreased from 0.936 (see Exhibit 3 Tab 1 Schedule 2 Attachment H) to 0.445;
- Mean Absolute Percent Error (MAPE) has increased from 1.26% to 3.2%; and
- Two variables were found to be statistically irrelevant, as shown by the P-values in the table below.

Regression Statistics	
Iterations	99
Adjusted Observations	32
Deg. of Freedom for Error	24
R-Squared	0.57
Adjusted R-Squared	0.445
AIC	18.898
BIC	19.264
Log-Likelihood	-339.77
Model Sum of Squares	4,149,862,652.33
Sum of Squared Errors	3,127,592,564.03
Mean Squared Error	130,316,356.83
Std. Error of Regression	11,415.62
Mean Abs. Dev. (MAD)	8,165.73
Mean Abs. % Err. (MAPE)	3.20%
Durbin-Watson Statistic	1.503
Ljung-Box Statistic	26.49
Prob (Ljung-Box)	0.0009
Skewness	0.089

Kurtosis	2.132
Jarque-Bera	1.046
Prob (Jarque-Bera)	0.5928

Variable	Coefficient	StdErr	T-Stat	P-Value
EconomicIndicators.GDP	0.828	0.092	8.98	0.00%
Q_EconDrivers.Q_NumberLU	8468.543	2078.866	4.074	0.04%
Q_CalTrans.Q_Year2011	-15672.11	4326.866	-3.622	0.14%
Q_CalTrans.Q1_2004	15068.256	9676.75	1.557	13.25%
Q_CalTrans.Q3_2005	-26588.098	10243.461	-2.596	1.59%
Q_CalTrans.Q4_2007	13090.645	11599.764	1.129	27.03%
Q_CalTrans.Q3_2006	-21555.325	11536.277	-1.868	7.39%
MA(1)	-0.64	0.185	-3.47	0.20%

Undertaking No. JT2.31

To provide details or evidence related to the 80,000 adjustment in kilowatt demand forecast described in energy probe IR No. 10. P. 127

Response:

Enersource and one of its customers disagreed on the method to calculate the billing determinant and Board staff facilitated a resolution. The result is a reduction of 80,000 kW to Enersource's OEB-approved load forecast from EB-2007-0706.

Undertaking No. JT2.32

To respond to Energy Probe IR No. 15, Parts (a), (b) and (c). P. 128

Response:

a) Please see the table below.

	Average Customers (1)	Average of Monthly Ending Customers (2)	Variance	Variance %
Residential	176,865	177,070	(205)	-0.1%
GS < 50	17,534	17,453	82	0.5%
Small Commercial	168	168	-	0.0%
GS 50-499	3,950	3,948	1	0.0%
GS 499-5000	464	464	-	0.0%
Large User	9	9	-	0.0%
USL	2,942	2,939	3	0.1%
SL	49,985	50,006	(20)	0.0%
	251,917	252,057	(140)	-0.1%

(1) - (Opening plus Closing) / 2

(2) - Average of Monthly Ending Customer Numbers from January to December

b) The average number of customers (i.e., 251,917 = (January 1 opening + December 31 closing) / 2) was used to calculate the number of customers stated in Attachment 6 in Exhibit 3 Tab 1 Schedule 2 and Appendix 2-U in Exhibit 8 Tab 8 Schedule 1. These are relied upon to calculate distribution rates.

The average of monthly ending customer numbers (i.e., 252,057) was used in calculating the total throughput revenue in Attachment 11 of Exhibit 3 Tab 2 Schedule 1, which was solely relied upon to present the distribution revenue variance from the 2008 COS Approved to the 2013 Test Year.

c) As provided in the response to Board Staff Issue 3.1 IR #28, any impact on revenues would be irrelevant as this would be comparing the average of monthly ending customer numbers to opening January 1 and closing December 31 amounts. Enersource's calculation is consistent with the Board's method to use the average of the annual opening plus closing numbers, as shown in Appendix 2-U.

Undertaking No. JT2.33

To provide corrected table 1 for Energy Probe IR No. 1, Issue 3.2. P. 128

Response:

The corrected table is provided below.

Table 1: Other Revenue Summary, YTD June 2011 and 2012, incl. 2014 Forecast ($000s)

Other Revenue Category	2008 Approved	2008 Actual	2009 Actual	2010 Actual	Actual YTD June 2011	2011 Actual	Actual YTD June 2012	2012 Bridge	2013 Test	2014 Forecast
Specific Service Charges	1,282	1,330	1,311	1,283	639	1,347	648	1,330	1,335	1,330
Late Payment Charges	420	408	413	1,379	1,052	2,068	826	1,800	1,800	1,800
Retailer Service Charges	329	311	303	292	130	244	105	207	193	193
Other Regulated Revenues	1,260	1,189	1,124	1,608	586	1,212	627	1,464	1,452	1,461
Interest Revenue	2,049	1,957	284	187	267	735	478	377	50	95
TOTAL	**5,340**	**5,195**	**3,434**	**4,751**	**2,673**	**5,605**	**2,685**	**5,178**	**4,830**	**4,879**

Undertaking No. JT2.34

To update table provided in response to Part (a) of Energy Probe IR No. 5, Issue 3.2, to show expected number of microfit customers at end of 2014. P. 129

Response:

Year	Estimated Average Number of MicroFIT Customers	Estimated Year End Number of MicroFIT Customers
2014	175	200

Undertaking No. JT2.35

To provide the weather-related adjustment based on the differences between actual and normal weather for five variables. P. 133

Response:

Please refer to the attached table.

	Coefficients
Monthly.MonthlyTimeTrend	-18692.67
Population.Population	-0.27
Employment.EmpLand	0.57
Employment.MajOff	6.30
Monthly.MonthlyGDP	2.85
MonthlyWeather.MonthlyDBCubed	-0.24
MonthlyWeather.MonthlyBuildUp	137.92
MonthlyWeather.MonthlyCDD	1042.73
MonthlyWeather.MonthlyHDD	323.34
Monthly.WorkingDays	2889.97
MonthlyWeather.MonthlyDwPtCubed	0.15
MonthlyCalTrans.Month_Feb	-37044.97
MonthlyCalTrans.Month_Aug2003	-4312.62
MonthlyCalTrans.Month_Apr	-18234.51
MonthlyCalTrans.Month_Nov1996	-24857.43
MonthlyCalTrans.Month_Dec1999	24056.33
AR(1)	0.29
SMA(1)	0.35

		Coefficients	**-0.24**	**137.92**	**1,042.73**	**323.34**	**0.15**	**-0.24**	**137.92**	**1,042.73**	**323.34**	**0.15**
Year	Month	Weather Corrected Adjusment (MWh)	Temperature Cubed	Build-Up	CDD	HDD	Dew Point Cubed	Normal Temperature Cubed	Normal Build-Up	Normal CDD	Normal HDD	Normal Dew Point Cubed
2009	1	14,075	-31,597.57	-252.50	0.00	564.81	-91,723.45	-4,748.21	-152.76	0.00	465.71	-21,114.84
2009	2	-6,277	-9,084.38	-90.96	0.00	370.04	-41,783.05	-2,932.47	-115.14	0.00	393.42	-18,384.38
2009	3	-5,221	-457.15	17.99	0.00	278.59	-35,589.88	482.72	22.40	0.00	279.00	-4,332.18
2009	4	3,746	28,914.50	218.59	1.02	96.79	-2,113.38	14,508.82	212.46	0.00	79.48	51.82
2009	5	8,604	92,465.04	420.23	7.39	8.19	12,372.44	80,235.56	409.45	0.00	0.09	14,287.93
2009	6	-2,768	181,540.54	516.02	36.00	0.00	57,515.53	208,813.81	564.10	38.10	0.00	60,544.92
2009	7	-65,967	228,415.49	593.87	44.11	0.00	88,102.98	318,236.58	669.93	115.12	0.00	107,152.74
2009	8	23,027	296,571.70	652.78	94.86	0.00	134,320.40	262,823.23	634.25	72.65	0.00	98,666.72
2009	9	15,813	160,016.35	517.15	21.17	1.97	64,986.78	127,762.82	486.77	6.50	0.00	42,420.48
2009	10	2,141	26,990.49	263.16	0.00	61.48	10,297.07	23,421.27	276.77	0.00	49.43	3,821.71
2009	11	-16,879	10,990.90	197.62	0.00	117.75	2,837.74	1,646.27	104.15	0.00	204.27	-61.81
2009	12	0	-3,730.37	-59.46	0.00	374.00	-22,315.47	-507.63	-52.20	0.00	365.21	-4,963.71
		-29,705										

		Coefficients	**-0.24**	**137.92**	**1,042.73**	**323.34**	**0.15**	**-0.24**	**137.92**	**1,042.73**	**323.34**	**0.15**
Year	Month	Weather Corrected Adjusment (MWh)	Temperature Cubed	Build-Up	CDD	HDD	Dew Point Cubed	Normal Temperature Cubed	Normal Build-Up	Normal CDD	Normal HDD	Normal Dew Point Cubed
2010	1	-1,487	-15,767.61	-138.52	0.00	460.00	-49,263.19	-4,748.21	-152.76	0.00	465.71	-21,114.84
2010	2	-5,310	-3,016.08	-107.64	0.00	373.91	-18,767.67	-2,932.47	-115.14	0.00	393.42	-18,384.38
2010	3	-20,339	7,487.32	123.74	0.00	180.02	-8,571.52	482.72	22.40	0.00	279.00	-4,332.18
2010	4	-9,708	44,184.96	306.84	0.00	30.01	2,388.30	14,508.82	212.46	0.00	79.48	51.82
2010	5	45,224	176,959.12	488.82	45.00	19.06	42,890.98	80,235.56	409.45	0.00	0.09	14,287.93
2010	6	24,482	227,103.06	586.15	57.48	0.00	97,766.75	208,813.81	564.10	38.10	0.00	60,544.92
2010	7	54,981	420,526.96	724.76	172.88	0.00	184,245.10	318,236.58	669.93	115.12	0.00	107,152.74
2010	8	61,824	365,924.13	684.16	138.30	0.00	172,350.46	262,823.23	634.25	72.65	0.00	98,666.72
2010	9	26,887	160,973.93	514.47	32.61	0.00	67,476.02	127,762.82	486.77	6.50	0.00	42,420.48
2010	10	-1,406	42,917.68	335.21	0.00	30.67	12,152.56	23,421.27	276.77	0.00	49.43	3,821.71
2010	11	-8,805	6,062.31	132.28	0.00	167.80	1,001.29	1,646.27	104.15	0.00	204.27	-61.81
2010	12	8,593	-5,393.94	-108.58	0.00	420.59	-22,926.10	-507.63	-52.20	0.00	365.21	-4,963.71
		174,937										

		Coefficients	**-0.24**	**137.92**	**1,042.73**	**323.34**	**0.15**	**-0.24**	**137.92**	**1,042.73**	**323.34**	**0.15**
Year	Month	Weather Corrected Adjusment (MWh)	Temperature Cubed	Build-Up	CDD	HDD	Dew Point Cubed	Normal Temperature Cubed	Normal Build-Up	Normal CDD	Normal HDD	Normal Dew Point Cubed
2011	1	9,991	-21,577.46	-181.55	0.00	514.53	-59,932.02	-4,748.21	-152.76	0.00	465.71	-21,114.84
2011	2	-754	-11,337.19	-147.87	0.00	411.04	-44,600.98	-2,932.47	-115.14	0.00	393.42	-18,384.38
2011	3	5,971	-20.54	-11.03	0.00	318.57	-19,839.90	482.72	22.40	0.00	279.00	-4,332.18
2011	4	7,357	16,582.30	191.79	0.00	111.28	2,832.35	14,508.82	212.46	0.00	79.48	51.82
2011	5	14,322	105,571.54	414.61	12.25	6.26	46,751.45	80,235.56	409.45	0.00	0.09	14,287.93
2011	6	20,680	230,092.15	586.35	58.02	0.00	73,320.07	208,813.81	564.10	38.10	0.00	60,544.92
2011	7	69,832	474,755.21	752.31	202.99	0.00	134,998.43	318,236.58	669.93	115.12	0.00	107,152.74
2011	8	43,073	333,133.33	683.98	120.52	0.00	119,106.62	262,823.23	634.25	72.65	0.00	98,666.72
2011	9	33,773	184,528.20	539.63	38.50	0.00	86,744.47	127,762.82	486.77	6.50	0.00	42,420.48
2011	10	3,983	60,595.06	345.23	2.55	43.69	21,164.73	23,421.27	276.77	0.00	49.43	3,821.71
2011	11	-19,984	19,490.40	213.30	0.00	107.13	4,126.46	1,646.27	104.15	0.00	204.27	-61.81
2011	12	-15,420	1,275.62	27.73	0.00	284.95	-5,402.54	-507.63	-52.20	0.00	365.21	-4,963.71
		172,825										

Undertaking No. JT2.36

To provide an estimate of when each of the OPA programs gained traction with customers during the year. P. 138

Response:

Reference Issue 3.1: VECC - #20 e),

Energy Probe # 5a)

Issue: 2011 CDM Adjustment as captured in Load Forecast

Please see the table below which indicates when the OPA programs gained traction with customers, and provides a calculation of estimated 2011 savings. Due to delays in program implementation, i.e., gaining traction, the total estimated OPA CDM savings of 26,478,388 in 2011 is reduced for the purpose of determining Enersource's load forecast, resulting in only 27% or 7,175,686 kWh savings actually related to 2011.

It is important to note that this amount (7,175,686 kWh), which represents the CDM savings from OPA-related programs in 2011, must be incorporated in the context of the entire 16 years of actuals from which the load forecast was developed.

This amounts to a determination of a 2011 CDM savings effect of 448,480 kWh (7,175,686/16) which is reflected in the 2013 load forecast.

Enersource response to JT2.36 - Estimate of when each of the OPA Programs Gained Traction with Customer during the year

CDM Program / Initiative name	OPA 2011 CDM Savings (Vers. 2011 q4) kWh (12 months)	Load Forecast – 2011 Savings kWh (Pro-rated)	Estimated Date Programs Gained Traction with Customers
1.01 Conservation Instant Coupon Booklet Initiative	345,310	115,103	Jun-11
1.02 HVAC Incentives Initiative (Heating and Cooling)	1,039,502	59,926	May-11
1.03 Bi-Annual Retailer Event Initiative	622,850	311,425	Apr-11
1.04 Appliance Retirement Initiative - Fridge / Freezer	938,787	459,426	May-11
1.05 Appliance Exchange Initiative	30,695	20,463	Apr-11
1.06 Home Energy Assessment Tool Initiative	-	–	N/A
1.07 Residential and Commercial DR - Peaksaver	-	–	Aug-12
1.08 Midstream Electronics Initiative	-	–	N/A
1.09 Midstream Pool Equipment Initiative	-	–	N/A
1.10 Residential New Construction	-	–	N/A
1.11 Peaksaver 2011	6,711	3,356	Jun-11
1.12 Home Assistance Program	-	–	Jun-11
2.01 Efficiency: Equipment Replacement Incentive Initi	3,459,653	311,369	Aug-11
2.02 Direct Install Lighting and Water Heating Initiative	10,848,211	3,062,014	Jun-11
2.03 Direct Service Space Cooling Initiative	-	–	N/A
2.04 Building Commissioning Initiative	-	–	Aug-11
2.05 New Construction Initiative	-	–	Aug-11
2.06 Residential and Small Commercial Demand Respo	-	–	Aug-12
2.07 Demand Response 1 Initiative	-	–	N/A
2.08 Demand Response 3 Initiative	74,038	21,594	Jun-11
2.09 Efficiency: Energy Audit Initiative	-	–	Aug-11
2.10 ERIP + HPNC + MEER, 2010	8,547,614	2,752,105	Apr-11
3.01 PSUI: Preliminary Engineering Study Initiative	-	–	Aug-11
3.02 PSUI : Detailed Engineering Study Initiative	-	–	Aug-11
3.03 PSUI: Project Incentive Initiative	-	–	Aug-11
3.04 PSUI: Monitoring & Targeting Initiative	-	–	Aug-11
3.05 PSUI: Metering & Instrumentation Library	-	–	Aug-11
3.06 PSUI: Energy Manager Initiative	-	–	Aug-11
3.07 PSUI: Key Account Manager Initiative	-	–	Dec-11
3.08 Efficiency: Equipment Replacement Incentive Initi	525,081	47,257	Aug-11
3.09 Building Commissioning Initiative	-	–	Aug-11
3.10 Efficience Energy Audit	-	–	Aug-11
3.11 Demand Response 1 Initiative	-	–	N/A
3.12 Demand Response 3 Initiative	39,936	11,648	Jun-11
Total	26,478,388	7,175,686	
		27%	

Undertaking No. JT2.37

VECC Question No. 1 as provided in hard copy to Enersource.

References: VECC IR 18 and Attachment; OEB Staff IR 24 and Attachment

Issue:

We have tried to replicate the calculation of the weather corrected adjustments shown in the attachments and was unable to do so for either January 2009 or January 2011. In theory, the adjustment should equal the sum of the difference between the values for the actual and the normal weather variables multiplied by the relevant coefficients as provided in the response, i.e.

(Actual Temperature cubed – Normal Temperature Cubed) * -0.239 +
(Actual Build UP – Normal Build Up) * 137.917 +
(Actual CDD – Normal CDD) * 1042.732 +
(Acutal HDD – Normal HDD) * 323.34
(Actual Dew Point Cubed – Normal Dew Point Cubed) * 0.15

Question:

a) Please confirm how the calculation for the January 2009 weather adjustment value of 10,636 (per VECC #18, Attachment b), page 3 was done.

b) Please provide the details of the actual calculation.

c) Describe the above approach and if this is not the way it was done then please redo the calculations for 2009-2011 using this approach and as originally requested in VECC #18.

Response:

Please refer to the attached table.

Additional information requested by Mr. Harper will be provided under UNDERTAKING NO. JT2.35.

	Coefficients
Monthly.MonthlyTimeTrend	-18692.67
Population.Population	-0.27
Employment.EmpLand	0.57
Employment.MajOff	6.30
Monthly.MonthlyGDP	2.85
MonthlyWeather.MonthlyDBCubed	-0.24
MonthlyWeather.MonthlyBuildUp	137.92
MonthlyWeather.MonthlyCDD	1042.73
MonthlyWeather.MonthlyHDD	323.34
Monthly.WorkingDays	2889.97
MonthlyWeather.MonthlyDwPtCubed	0.15
MonthlyCalTrans.Month_Feb	-37044.97
MonthlyCalTrans.Month_Aug2003	-4312.62
MonthlyCalTrans.Month_Apr	-18234.51
MonthlyCalTrans.Month_Nov1996	-24857.43
MonthlyCalTrans.Month_Dec1999	24056.33
AR(1)	0.29
SMA(1)	0.35

				Coefficients	**-18,692.67**	**-0.27**	**0.57**	**6.30**	**2.85**	**-0.24**	**137.92**
Year	Month	Actual Purchases (MWh)	Weather Corrected Purchases (MWh)	Weather Corrected Adjusment (MWh)	MonthlyTimeTrend	Population	EmpLand	MajOff	MonthlyGDP	Temperature Cubed	Build-Up
2009	1	709,322	698,686	10,636	13.08	722,636.92	221,598.62	98,314.67	69,979.27	-31,597.57	-252.50
2009	2	619,803	632,749	-12,946	13.17	723,203.48	221,600.13	98,436.23	69,979.27	-9,084.38	-90.96
2009	3	662,783	655,551	7,232	13.25	723,764.00	221,610.72	98,555.67	69,979.27	-457.15	17.99
2009	4	594,357	604,632	-10,275	13.33	724,318.52	221,630.53	98,673.16	70,293.77	28,914.50	218.59
2009	5	601,189	596,937	4,252	13.42	724,867.05	221,659.70	98,788.88	70,293.77	92,465.04	420.23
2009	6	639,917	639,868	49	13.50	725,409.63	221,698.36	98,903.01	70,293.77	181,540.54	516.02
2009	7	661,873	725,360	-63,487	13.58	725,946.29	221,746.63	99,015.73	71,523.45	228,415.49	593.87
2009	8	709,006	685,100	23,906	13.67	726,477.04	221,804.59	99,127.21	71,523.45	296,571.70	652.78
2009	9	633,269	615,463	17,806	13.75	727,001.93	221,872.35	99,237.65	71,523.45	160,016.35	517.15
2009	10	626,309	618,996	7,313	13.83	727,520.99	221,949.98	99,347.23	72,588.23	26,990.49	263.16
2009	11	617,383	644,817	-27,434	13.92	728,034.23	222,037.53	99,456.13	72,588.23	10,990.90	197.62
2009	12	667,132	670,468	-3,336	14.00	728,541.70	222,135.05	99,564.55	72,588.23	-3,730.37	-59.46
		7,742,343	**7,788,628**	**-46,285**							

				Coefficients	**-18,692.67**	**-0.27**	**0.57**	**6.30**	**2.85**	**-0.24**	**137.92**
Year	Month	Actual Purchases (MWh)	Weather Corrected Purchases (MWh)	Weather Corrected Adjusment (MWh)	MonthlyTimeTrend	Population	EmpLand	MajOff	MonthlyGDP	Temperature Cubed	Build-Up
2010	1	691,770	686,775	4,995	14.08	729,043.43	222,242.58	99,672.66	73,340.90	-15,767.61	-138.52
2010	2	623,690	629,306	-5,616	14.17	729,539.45	222,360.14	99,780.66	73,340.90	-3,016.08	-107.64
2010	3	643,430	664,970	-21,540	14.25	730,029.78	222,487.73	99,888.74	73,340.90	7,487.32	123.74
2010	4	589,692	595,231	-5,539	14.33	730,514.48	222,625.34	99,997.08	73,870.46	44,184.96	306.84
2010	5	651,639	597,346	54,293	14.42	730,993.56	222,772.94	100,105.88	73,870.46	176,959.12	488.82
2010	6	675,489	644,232	31,257	14.50	731,467.06	222,930.50	100,215.31	73,870.46	227,103.06	586.15
2010	7	780,227	717,092	63,135	14.58	731,935.03	223,097.95	100,325.56	73,972.54	420,526.96	724.76
2010	8	752,466	678,950	73,516	14.67	732,397.49	223,275.23	100,436.83	73,972.54	365,924.13	684.16
2010	9	634,077	613,982	20,095	14.75	732,854.48	223,462.24	100,549.28	73,972.54	160,973.93	514.47
2010	10	608,998	606,731	2,267	14.83	733,306.04	223,658.89	100,669.28	74,315.33	42,917.68	335.21
2010	11	627,864	638,998	-11,134	14.92	733,752.21	223,865.03	100,795.28	74,315.33	6,062.31	132.28
2010	12	669,803	665,485	4,318	15.00	734,193.02	224,080.55	100,946.28	74,315.33	-5,393.94	-108.58
		7,949,145	**7,739,098**	**210,047**							

				Coefficients	**-18,692.67**	**-0.27**	**0.57**	**6.30**	**2.85**	**-0.24**	**137.92**
Year	Month	Actual Purchases	Weather Corrected Purchases	Weather Corrected Adjusment (MWh)	MonthlyTimeTrend	Population	EmpLand	MajOff	MonthlyGDP	Temperature Cubed	Build-Up
2011	1	701,079	687,983	13,096	15.08	734,628.51	224,305.27	101,121.28	75,329.03	-21,577.46	-181.55
2011	2	628,060	627,236	824	15.17	735,058.73	224,539.03	101,321.28	75,329.03	-11,337.19	-147.87
2011	3	659,056	658,378	678	15.25	735,483.71	224,781.63	101,541.28	75,329.03	-20.54	-11.03
2011	4	601,746	593,197	8,549	15.33	735,903.49	225,032.85	101,781.28	75,370.10	16,582.30	191.79
2011	5	616,436	603,044	13,392	15.42	736,318.12	225,292.49	102,041.28	75,370.10	105,571.54	414.61
2011	6	657,499	643,095	14,404	15.50	736,727.63	225,560.27	102,321.28	75,370.10	230,092.15	586.35
2011	7	786,007	712,716	73,291	15.58	737,132.07	225,835.94	102,611.28	75,543.30	474,755.21	752.31
2011	8	729,979	685,346	44,633	15.67	737,531.49	226,119.21	102,906.28	75,543.30	333,133.33	683.98
2011	9	634,092	611,335	22,757	15.75	737,925.92	226,409.76	103,206.28	75,543.30	184,528.20	539.63
2011	10	618,879	607,536	11,343	15.83	738,315.40	226,707.29	103,514.28	75,909.87	60,595.06	345.23
2011	11	608,435	647,392	-38,957	15.92	738,699.99	227,011.44	103,826.28	75,909.87	19,490.40	213.30
2011	12	639,222	667,740	-28,518	16.00	739,079.73	227,321.83	104,143.28	75,909.87	1,275.62	27.73
		7,880,490	**7,744,998**	**135,492**							

1,042.73	323.34	2,889.97	0.15	-37,044.97	-4,312.62	-18,234.51	-24,857.43	24,056.33		0.29	-0.24	137.92	1,042.73	323.34	0.15
CDD	HDD	WorkingDays	Dew Point Cubed	Month_Feb	Month_Aug2003	Month_Apr	Month_Nov1996	Month_Dec1999	ARMA	XMissing	Normal Temperature Cubed	Normal Build-Up	Normal CDD	Normal HDD	Normal Dew Point Cubed
0.00	564.81	21.00	-91,723.45	0.00	0.00	0.00	0.00	0.00	4,880.51	0	-4,748.21	-152.76	0.00	465.71	-21,114.84
0.00	370.04	19.00	-41,783.05	1.00	0.00	0.00	0.00	0.00	922.064	0	-2,932.47	-115.14	0.00	393.42	-18,384.38
0.00	278.59	22.00	-35,589.88	0.00	0.00	0.00	0.00	0.00	-4,313.83	0	482.72	22.40	0.00	279.00	-4,332.18
1.02	96.79	22.00	-2,113.38	0.00	0.00	1.00	0.00	0.00	4,051.98	0	14,508.82	212.46	0.00	79.48	51.82
7.39	8.19	20.00	12,372.44	0.00	0.00	0.00	0.00	0.00	-3,093.27	0	80,235.56	409.45	0.00	0.09	14,287.93
36.00	0.00	22.00	57,515.53	0.00	0.00	0.00	0.00	0.00	-2,287.56	0	208,813.81	564.10	38.10	0.00	60,544.92
44.11	0.00	22.00	88,102.98	0.00	0.00	0.00	0.00	0.00	4,866.86	0	318,236.58	669.93	115.12	0.00	107,152.74
94.86	0.00	20.00	134,320.40	0.00	0.00	0.00	0.00	0.00	8,610.09	0	262,823.23	634.25	72.65	0.00	98,666.72
21.17	1.97	21.00	64,986.78	0.00	0.00	0.00	0.00	0.00	2,590.80	0	127,762.82	486.77	6.50	0.00	42,420.48
0.00	61.48	21.00	10,297.07	0.00	0.00	0.00	0.00	0.00	4,722.92	0	23,421.27	276.77	0.00	49.43	3,821.71
0.00	117.75	21.00	2,837.74	0.00	0.00	0.00	0.00	0.00	634.341	0	1,646.27	104.15	0.00	204.27	-61.81
0.00	374.00	20.00	-22,315.47	0.00	0.00	0.00	0.00	0.00	-122.323	0	-507.63	-52.20	0.00	365.21	-4,963.71

1,042.73	323.34	2,889.97	0.15	-37,044.97	-4,312.62	-18,234.51	-24,857.43	24,056.33		0.29	-0.24	137.92	1,042.73	323.34	0.15
CDD	HDD	WorkingDays	Dew Point Cubed	Month_Feb	Month_Aug2003	Month_Apr	Month_Nov1996	Month_Dec1999	ARMA	XMissing	Normal Temperature Cubed	Normal Build-Up	Normal CDD	Normal HDD	Normal Dew Point Cubed
0.00	460.00	20.00	-49,263.19	0.00	0.00	0.00	0.00	0.00	-2,217.40	0.00	-4,748.21	-152.76	0.00	465.71	-21,114.84
0.00	373.91	19.00	-18,767.67	1.00	0.00	0.00	0.00	0.00	-598.1	0.00	-2,932.47	-115.14	0.00	393.42	-18,384.38
0.00	180.02	23.00	-8,571.52	0.00	0.00	0.00	0.00	0.00	4,123.23	0.00	482.72	22.40	0.00	279.00	-4,332.18
0.00	30.01	22.00	2,388.30	0.00	0.00	1.00	0.00	0.00	-4,081.63	0.00	14,508.82	212.46	0.00	79.48	51.82
45.00	19.06	20.00	42,890.98	0.00	0.00	0.00	0.00	0.00	-1,460.03	0.00	80,235.56	409.45	0.00	0.09	14,287.93
57.48	0.00	22.00	97,766.75	0.00	0.00	0.00	0.00	0.00	3,243.52	0.00	208,813.81	564.10	38.10	0.00	60,544.92
172.88	0.00	21.00	184,245.10	0.00	0.00	0.00	0.00	0.00	3,795.45	0.00	318,236.58	669.93	115.12	0.00	107,152.74
138.30	0.00	21.00	172,350.46	0.00	0.00	0.00	0.00	0.00	3,791.75	0.00	262,823.23	634.25	72.65	0.00	98,666.72
32.61	0.00	21.00	67,476.02	0.00	0.00	0.00	0.00	0.00	5,232.08	0.00	127,762.82	486.77	6.50	0.00	42,420.48
0.00	30.67	20.00	12,152.56	0.00	0.00	0.00	0.00	0.00	1,374.36	0.00	23,421.27	276.77	0.00	49.43	3,821.71
0.00	167.80	22.00	1,001.29	0.00	0.00	0.00	0.00	0.00	-2,241.77	0.00	1,646.27	104.15	0.00	204.27	-61.81
0.00	420.59	21.00	-22,926.10	0.00	0.00	0.00	0.00	0.00	-2,516.12	0.00	-507.63	-52.20	0.00	365.21	-4,963.71

1,042.73	323.34	2,889.97	0.15	-37,044.97	-4,312.62	-18,234.51	-24,857.43	24,056.33		0.29	-0.24	137.92	1,042.73	323.34	0.15
CDD	HDD	WorkingDays	Dew Point Cubed	Month_Feb	Month_Aug2003	Month_Apr	Month_Nov1996	Month_Dec1999	ARMA	XMissing	Normal Temperature Cubed	Normal Build-Up	Normal CDD	Normal HDD	Normal Dew Point Cubed
0.00	514.53	21.00	-59,932.02	0.00	0.00	0.00	0.00	0.00	328.289	0	-4,748.21	-152.76	0.00	465.71	-21,114.84
0.00	411.04	19.00	-44,600.98	1.00	0.00	0.00	0.00	0.00	895.423	0	-2,932.47	-115.14	0.00	393.42	-18,384.38
0.00	318.57	23.00	-19,839.90	0.00	0.00	0.00	0.00	0.00	306.14	0	482.72	22.40	0.00	279.00	-4,332.18
0.00	111.28	21.00	2,832.35	0.00	0.00	1.00	0.00	0.00	27.251	0	14,508.82	212.46	0.00	79.48	51.82
12.25	6.26	21.00	46,751.45	0.00	0.00	0.00	0.00	0.00	3,566.73	0	80,235.56	409.45	0.00	0.09	14,287.93
58.02	0.00	22.00	73,320.07	0.00	0.00	0.00	0.00	0.00	3,168.98	0	208,813.81	564.10	38.10	0.00	60,544.92
202.99	0.00	20.00	134,998.43	0.00	0.00	0.00	0.00	0.00	1,956.99	0	318,236.58	669.93	115.12	0.00	107,152.74
120.52	0.00	22.00	119,106.62	0.00	0.00	0.00	0.00	0.00	5,709.61	0	262,823.23	634.25	72.65	0.00	98,666.72
38.50	0.00	21.00	86,744.47	0.00	0.00	0.00	0.00	0.00	-262.453	0	127,762.82	486.77	6.50	0.00	42,420.48
2.55	43.69	20.00	21,164.73	0.00	0.00	0.00	0.00	0.00	-1,995.20	0	23,421.27	276.77	0.00	49.43	3,821.71
0.00	107.13	22.00	4,126.46	0.00	0.00	0.00	0.00	0.00	732.314	0	1,646.27	104.15	0.00	204.27	-61.81
0.00	284.95	21.00	-5,402.54	0.00	0.00	0.00	0.00	0.00	-6,799.14	0	-507.63	-52.20	0.00	365.21	-4,963.71

Undertaking No. JT2.38

VECC Question No. 2 as provided in hard copy to Enersource.

References: VECC IR #19 a) and b); OEB Staff IR #21

Issue: Need to clarify implications of response provided

Question:

a) The response states that the system energy model was based on "purchased energy values". Please confirm that this means that in Exhibit 3, Tab 1, Schedule 2, page 2, Table 1, the values shown under the column "Actual/Forecast Energy Consumption" are values for the energy purchases in each year and not the value for energy delivered to/consumed by customers.

Response:

Confirmed.

Undertaking No. JT2.39

VECC Question No. 3 as provided in hard copy to Enersource.

Reference Issue 3.1: VECC - #20 e),

Energy Probe # 5a)

Issue: Clarifications that the CDM Adjustments represent the full impact of their CDM programs for 2012 – 2013.

Question

a) Confirm that CDM Target is 417.22 GWh (per Ex 3/Tab 1/Sch 2, page 5)
b) Confirm that 2011 CDM savings were 26.48 GWh from VECC # 20 Attachment 2 and that this is assumed to contribute 105.57 GWh towards their overall 2011-2014 cumulative energy target
c) Refer to Energy Probe #5 – confirm that the 84.271 GWh represents the GWh savings in 2012 from 2012 programs.
d) Also confirm that the 119.146 GWh savings for 2013 represent the savings in 2013 from both programs implemented in 2012 (where savings continue in 2013) as well as the savings in 2013 from 2013 programs.
e) Confirm that the 155.317 GWh savings for 2014 represent the impact in 2014 of programs implemented in 2012 and 2013 as well the impact of 2014 programs.
f) Confirm that overall all the cumulative 2011 -2014 energy savings from their planned CDM Programs are 105.57 + 84.271 + 119.146 + 155.317 = 464.304 which is well in excess of the actual target.
g) Why is Enersource targeting for savings well in excess of the actual target.

Response

a) Confirmed.

b) Yes, the 2011 CDM unverified savings were 26.48 GWh based on the OPA's 2011 Q4 report released in March 2012 and this is assumed to contribute 105.57 GWh towards the overall 2011-2014 CDM cumulative energy target.

c) The 84.271 GWh savings in 2012 represents the incremental savings from 2011 and 2012 programs.

d) The 119.146 GWh savings in 2013 represents the incremental savings from 2011, 2012, and 2013 programs.

e) The 155.317 GWh savings in 2014 represents the incremental savings from 2011, 2012, 2013s and 2014 programs.

f) The 2011 – 2014 cumulative energy savings from the planned CDM programs are: 58.486 + 84.271 + 119.146 + 155.317 = 417.22 GWh.

g) Enersource intends to meet its conservation targets for the 2011-2014 period, as shown in f).

Undertaking No. JT2.40

VECC Question No. 4 as provided in hard copy to Enersource.

Reference Issue 3.1: **CCC - #2**

Energy Probe # 5a) & d)

Issue: there are some issues with the forecast energy savings for the large use class.

Question a:

a) Refer to Energy Probe 5 a) – Please re-confirm that the 2013 CDM savings represent savings in 2013 and 2012 programs and 2013 programs.
b) In Energy Probe 5 d) it was asked why the 2013 savings for the large use class are less than those for 2012. The response does not reconcile with the fact that the 2013 savings are supposed to also include the carry over effect of 2012 programs into 2013. Please explain how 2013 can be less than 2012 when 2013 value is supposed to represent the impact in 2013 of both 2012 and 2013 programs.

Question b:

a) Refer to CCC #2, under the large use class the 2012 savings from demand response programs are reported at 10,302 kW and 50,000 kWh. However, for 2013 the savings are 13,559 kW and 746,323 kWh
b) Please explain why for 2013 the kWh savings have increased by almost 15 times while the kW savings only increase by roughly 30%.
c) Please confirm that the demand response program for LU is only implemented during times of capacity shortage, i.e. – usually during extremely hot/extremely high demand days.
d) Given that demand response is used only during abnormal days and the load forecast reflects ‘normal weather’ – please explain why the impact should be included in the adjustment of the load forecast for rate setting purposes.

Response:

Question a:

a) The 2013 CDM savings represent incremental savings from 2011, 2012 and 2013 programs.

b) There was an incorrect allocation between the Large Users (LU) and Street Lighting (SL) rate classes as shown within Exhibit 3 Tab 1 Schedule 2, at Table 3 on page 6 of 31. Table 3 shows the LU class as 14,714,815 kWh and the SL class as 5,228,799 kWh. These numbers should have been 7,464,815 and 12,478,799, respectively.

The correction to the allocation for the 2012 CDM Adjustment by class will decrease the LU class by 7,250,000 kWh and increase SL by the same amount. Note that the net effect to the totals in 2012 and 2013 will be nil. The corrected 2012 CDM adjustments are shown in the table below.

CDM Adjustment between LU and SL - Table 3 – Corrected (kWh)

Rate Class	2012 CDM Adjustment
Large User (LU)	(7,464,815)
Street Lighting (SL)	(12,478,799)
Sub-Tot LU and SL	(19,943,614)
Total 2012 CDM Adjust.	**(84,271,133)**

Question b:

Part a) and b)

There is a typographical error in the Attachment to CCC Issue 3.1 IR #2. On page 1, the Demand Response (DR) allocated kWh amount in 2013 should have been 74,632 kWh instead of 746,323 kWh. This correction will not affect the overall total CDM adjustment provided.

c) Yes, the demand response program for LU is implemented during times of capacity shortage. The IESO triggers a DR event and does so when it foresees a capacity shortage, typically on hot days.

d) Enersource has not adjusted the load for DR programs. The CDM adjustments are only for kWh savings and this would reflect/convert to kW savings based on load factors, number of days in the period, and hours in the day.

Undertaking No. JT2.41

VECC Question No. 5 as provided in hard copy to Enersource.

References: VECC IR #20 b); VECC IR #19 – Attached Table

Issue:

VECC #20 b) asked if for 2012 and 2013 forecasts Enersource continued to increase the value of the trending variable used in the system energy regression equation. Enersource responded – no they did not increase the coefficient for the variable. However, from the table provided in response to VECC #19 it can be seen that the value of the trending variable for 2012 and 2013 did, in fact, increase.

Question a)

a) Please confirm that Enersource did continue to increase the value of the trending variable in 2012 and 2013. Please update the response to VECC #20 parts c) and d).

Question b)

a) In reference to VECC #19 and the attached table. Please confirm that the value of the trending variable was increased further in 2012 and 2013 (i.e. was 16.0 at the end of 2011 and increased to 18.0 at the end of 2013).

b) In reference to VECC #20 b). It was asked if the value of the trending variable was increased further after 2011 and Enersource replied – NO Yet in the same response Enersource also referred to the value for the coefficient – while the question asked about the actual values used for the independent variable. Please confirm that the answer to VECC #20 part b) should actually be YES – the value of the trending variable was increased through 2012 and 2013.

c) If the actual answer is YES, please update the responses to parts c) and d) of VECC #20.

Response:

a), a), b), and c)

The trend variable is used in time series to capture trends that cannot be observed or explained by other independent variables. The regression model 'learns' from 1996 to 2011 (16 years of actuals) and the trend variable captures variables that affect energy purchases that are not directly observable and measurable but are highly correlative with time.

The trend variable may include variables like technological changes, economic changes, behavioral changes in consumer preferences/energy consumption (i.e., TOU), demographic changes such as an aging population, equipment and appliance efficiency, etc. The trend variable captures changes in energy purchases that are real and apparent in our system.

Thus, the model captures these trends and projects them into the future. It would not be appropriate to keep the trend variable constant over the 2012 and 2013 forecasting period.

Undertaking No. JT2.42

VECC Question No. 6 as provided in hard copy to Enersource.

References: Board Staff IR #29; VECC IR #22; Energy Probe IR #8 b)

Issue:

VECC #22 asks how the individual customer class forecasts were derived. However, the referred to IR (Board Staff #29) does not explain how the individual forecasts were developed. Note – Energy Prove #8 b) asked the same question and was referred to the same Board Staff IR.

Question:

a) VECC #22 seeks to understand how the individual customer class energy forecasts for 2013 were developed and how Enersource ensured their sum reconciles with its total 2013 purchases forecast. In response VECC was referred to Staff #29. However, Staff #29 does not provide the requested explanation.

b) Please explain more fully how the energy forecasts by customer class (prior to CDM adjustments) was developed.

Response:

a) and b)

Enersource relied on the methodology outlined in undertaking JT2.24 to develop the energy forecast by rate class before incremental CDM adjustments. It is important to note that the individual rate class models are independent of the load forecast model and were solely developed to establish an historical weather-corrected percentage allocation by rate class.

Undertaking No. JT2.43

VECC Question No. 7 as provided in hard copy to Enersource.

Reference: Board Staff #27, VECC #48a)

Issue: Enersource claims that all the residential customers in condos are served at secondary voltage - this suggests that none of the condos own their own transformer.

Question:

a) Board Staff #27 lists the growth for residential customers in condos due to both retrofits and new condos.
b) Can you indicate the total number of residential customers in condos (new and retrofit) in 2013 – annual average.
c) How many buildings does this represent?
d) Are any of these buildings served at primary voltage and own their own transformer.
e) If yes, please explain the response to VECC #48a) which suggests that no Condos own their own transformers.
f) Please indicate the number of condo buildings and residential customers who are served at primary voltage.

Response:

a) Confirmed.

b) Please see the response to Issue 3.1 VECC IR #26.

c) At the end of 2011 Enersource had 4 retrofit buildings and 33 new buildings which were suite metered. At the end of 2013 Enersource forecasts having 6 retrofit buildings and 43 new buildings.

d) No.

e) N/A

f) None.

Undertaking No. JT2.44

VECC Question No. 8 as provided in hard copy to Enersource.

Reference: VECC #47 d)

Issue: Response says that Row #50 is the CDM adjusted load forecast. However, the values do not actually equal the 2013 load forecast.

Question:

a) In reference to VECC #47d) – the response states that Row #50 in Tab I6.1 is the load forecast for 2013.
b) If this is the case, why don't the values equal the load forecast proposed by Enersource for 2013.

Response:

a) Enersource confirms its response to VECC Issue 6.1 IR #47d) which stated "Row 50 from Sheet I6.1 of the Cost Allocation model represents the 2013 weather normalized load forecast, including the impact of the incremental CDM, which was provided to Hydro One to complete their analysis."

b) The values in Row 50 do in fact equal the total 2013 load forecast proposed by Enersource net of CDM which is 7,698,594,205 kWh. Enersource notes that there are immaterial kWh differences at a rate class level as a result of making adjustments to the weather normalization rate class models after providing Hydro One the 2013 Load Forecast. These rate class differences do not impact the derived revenue-to-cost ratios.

Undertaking No. JT2.45

VECC Question No. 9 as provided in hard copy to Enersource.

7. Rate Design

7.1: Are the fixed to variable splits for each class for 2013 and 2014 appropriate?

Reference: CCC Issue 6.1 - # 1, VECC # 51 c)

Issue:

The calculation of the fixed-variable split for those classes with customers receiving the transformer ownership allowance does not take into account the reduced variable revenues due to the discount. Also, the cost of the TOA is allocated to all classes whereas in all other Decisions the Board has approved an approach whereby it is allocated specificially to the class receiving it and recovered through the variable charge.

Reference: CCC Issue 6.1 - # 1, VECC # 51 c)

Issue:

The calculation of the fixed-variable split for those classes with customers receiving the transformer ownership allowance does not take into account the reduced variable revenues due to the discount. Also, the cost of the TOA is allocated to all classes whereas in all other Decisions the Board has approved an approach whereby it is allocated specificially to the class receiving it and recovered through the variable charge.

Question:

VECC #51 asked of the calculation of the fixed-variable split and the response referred to CCC Issue 6.1 IR #1

a) In reference to the CCC response, please confirm that the variable revenues at current rates (Column F) do not reflect the fact that some customers receive a Transformer ownership discount.

b) Please recalculate the values for Column F taking into account the reduced revenues from the Transformer ownership discount and also recalculate the proportions set out in columns G and H. (as is done by all utilities in recent COS applications)

c) In respect to this table, column L shows the allocated the cost of the transformer ownership discount to all classes. However, the standard approach approved by the Board has been to allocate the cost of the transformer ownership discount directly to those classes receiving it. Please revise Column L in the Table in the CCC response by specifically assinging the TOA to the classes receving it – as shown in the Cost Allocation tab i6.1 (as is done by all utilities who have recently had COS rates appproved).

Response:

a) Confirmed. The variable revenues at current rates are based on the 2012 Board-approved rates, before the reduction of the transformer ownership allowance discount.

b) Please see the following table.

c) Please see the following table.

	A	B	C	D	E = A*C*12	F = B*D	G = E/(E+F)	H = F/(E+F)	I	J = G * I	K = H * I	L	M = J	N = K + L	O = M/(M+N)	P = N/(M+N)
	2012 Board-Approved		2013 Billing Determinants				Proportion		2013 Revenue Requirement after Cost Allocation			Allocation of Transformer Allowance Revenue			Proportion	
	Fixed	Variable	Fixed	Variable	Fixed	Variable	Fixed	Variable		Fixed	Variable		Fixed	Variable	Fixed	Variable
	$/month	$/kWh or $/kW	# of customers	kWh / kW	$ 000s	$ 000s	%	%	$ 000s	$ 000s	$ 000s	$ 000s	$ 000s	$ 000s	%	%
Residential	11.87	0.0119	176,865	1,423,857,475	25,193	16,944	59.8%	40.2%	51,090	30,546	20,544	-	30,546	20,544	59.8%	40.2%
GS<50	39.93	0.0116	17,703	612,188,101	8,483	7,101	54.2%	45.8%	17,187	9,321	7,866	-	9,321	7,866	54.2%	45.8%
USL	10.69	0.0195	2,942	10,383,027	377	202	65.1%	34.9%	490	319	171	-	319	171	65.1%	34.9%
GS 50 < 499	69.86	4.2044	3,950	6,142,022	3,311	25,654 [1]	11.4%	88.6%	32,134	3,674	28,460	170	3,674	28,630	11.4%	88.6%
GS 500 < 4999	1,538.27	2.0981	464	5,154,338	8,565	9,681 [1]	46.9%	53.1%	20,940	9,830	11,111	1,133	9,830	12,244	44.5%	55.5%
Large Use	13,856.90	2.9225	9	1,737,267	1,497	4,382 [1]	25.5%	74.5%	5,946	1,514	4,432	695	1,514	5,127	22.8%	77.2%
Street Lighting	1.34	10.2587	49,986	49,889	804	512	61.1%	38.9%	1,501	917	584	-	917	584	61.1%	38.9%
					48,229	64,477			129,287	56,119	73,168	1,998	56,119	75,166		
						112,706					129,287			131,285		

	Q = C	R = D	S = M	T = N	U = S/Q/12	V = T/R
	2013 Billing Determinants				2013 Proposed Rates	
	Fixed	Variable	Fixed	Variable	Fixed	Variable
	# of customers	kWh / kW	$ 000s	$ 000s	$/month	$/kWh or $/kW
Residential	176,865	1,423,857,475	30,546	20,544	14.39	0.0144
GS<50	17,703	612,188,101	9,321	7,866	43.88	0.0128
USL	2,942	10,383,027	319	171	9.03	0.0165
GS 50 < 499	3,950	6,142,022	3,674	28,630	77.50	4.6613
GS 500 < 4999	464	5,154,338	9,830	12,244	1,765.36	2.3754
Large Use	9	1,737,267	1,514	5,127	14,015.10	2.9513
Street Lighting	49,986	49,889	917	584	1.53	11.7044
			56,119	75,166		
				131,285		

Note 1: Column F is reduced by the TOA discount.

GS 50 < 499	170
GS 500 < 4999	1,133
Large Use	695
	1,998