

**Enersource Hydro Mississauga Inc.  
Cost of Service Application  
EB-2012-0033**

**EXHIBIT 1 - ADMINISTRATION**

**TAB 1 Administrative Documents**

<b><u>TAB</u></b>	<b><u>SCHEDULE</u></b>	<b><u>APPENDIX</u></b>	<b><u>Contents</u></b>
	1		Table of Contents
	2		Application
	3		Statement of Publication
	4		Contact Information
	5		List of Specific Approvals Requested
	6		Proposed Issues List
	7		Accounting Orders and List of Departures from the Uniform System of Accounts
	8		Description of Operating Environment
		1	Distribution System Map
		2	List of Neighbouring Utilities
		3	Load Transfers
	9		Corporate and Utility Organizational Structure Overview
		1	High-Level Utility Organizational Chart
		2	Corporate Entities Relationship Chart
	10		Identification of Board Directives from any previous Board Decisions and/or Orders
	11		Conditions of Service
		1	Summary of Changes to Enersource Conditions of Service - December 2011

**TAB 2 Overview of Filing**

1		Manager's Summary of Application
2		Budget Overview (Capital and Operating)
	2-C (i)	2012 Revenue Requirement Work Form - 2013 Test Year
	2-C (ii)	2012 Revenue Requirement Work Form - 2014 Test Year
3		Changes in Methodology

**TAB 3 Financial Information**

1		Audited Financial Statements
	1	Enersource Financial Statements 2009 - Audited
	2	Enersource Financial Statements 2010
	3	Enersource Financial Statements 2011
	4	Enersource Evaluation December 31, 2011 (Post-Employment Benefits for Employees of Enersource Corporation - Accounting Report as at December 31, 2011)
2		Pro-forma Financial Statements
	1	Enersource Hydro Mississauga - Regulated Pro Form Statement of Income - Unaudited Year ending December 31 2011 - 2014

<b><u>TAB</u></b>	<b><u>SCHEDULE</u></b>	<b><u>APPENDIX</u></b>	<b><u>Contents</u></b>
	3		Reconciliation between Audited FS and RFS
		1	Reconciliation of Audited FS to RRR Filings 2008-2011
	4		Annual Report
		1	Annual Report 2010
		2	Annual Report 2011 - <i>to be filed later</i>
	5		Credit and Bond Rating Agency Reports
		1	DBRS Rating Report April 14, 2011
		2	Standard and Poors Rating Report April 14, 2011
	6		Prospectuses
		1	Confidential Offering Memorandum April 20, 2011
<b>TAB 4</b>	<b>Materiality Threshold</b>		
	1		Materiality Threshold
<b><u>EXHIBIT 2 - RATE BASE</u></b>			
<b>TAB 1</b>	<b>Rate Base</b>		
	1		Rate Base - Overview
		1	Kinectrics - Enersource's Useful Lives Study
		2-B	Fixed Asset Continuity Schedule
	2		Gross Assets - Property Plant and Equipment
	3		Accumulated Depreciation
	4		Working Capital Requirement
		1	Enersource Working Capital Requirement Non-Confidential lead/lag studyng September 18, 2009 - EB-2007-0706
		2	Navigant Consulting - Review of Working Capital (Lead lag Study) - August 17, 2009
<b>TAB 2</b>	<b>Capital Expenditures</b>		
	1		Capital Expenditures Overview
		1	Internal Capital and Operating Expenditures Guidelines
	2		Asset Management Plan
		1	Asset Management Plan 2012
		2	Asset Management Plan Appendix - Project Business Cases 2012-2014
	3		Green Energy Act Plan Capital Expenditures
		1	Green Energy Act Basic Plan 2012
		2	OPA Letter of Comment: Enersource Basic Green Energy Act Plan
	4		Harmonized Sales Tax
	5		Administration Office and Operations Centre
		1	Indoor Air Quality Assessment - Final Report
		2	Valuation Report
		3	Affinities Matrix
		4	Administration Building Forecast
<b>TAB 3</b>	<b>Service Quality and Reliability Performance</b>		
	1		Service Quality and Reliability Performance
		1	Service Quality Reliability 3 Year Historical Charts (2009-2011)
<b><u>EXHIBIT 3 - OPERATING REVENUE</u></b>			
<b>TAB 1</b>	<b>Load Forecast</b>		
	1		Load Forecast Methodology Overview
	2		Multivariate Regression Model Results
<b>TAB 2</b>	<b>Variance Analysis</b>		
	1		Variance Analysis

<u>TAB</u>	<u>SCHEDULE</u>	<u>APPENDIX</u>	<u>Contents</u>
<b>TAB 3</b>	<b>Other Revenue</b>		
	1		Other Revenue
		1	Other Revenue/Revenue Offsets Volumes - Number of Transactions/Year
		2	Other Revenue/Revenue Offsets Details, 2008 to 2013
		3	SSS Administration Charge Revenues, 2008 to 2013
		2-C	Other Operating Revenue
<b><u>EXHIBIT 4 - OPERATING COSTS</u></b>			
<b>TAB 1 - Operating Costs</b>			
	1		Operating Costs Manager's Summary
	2		Health Safety and Security Operating Costs
	3		Customer Care Operating Costs
	4		Engineering and Operations Operating Costs
	5		Asset Management Plan Initiative Costs
	6		Metering Operating Costs
	7		Enersource Executive and Administration Operating Costs
	8		Shared Services/Corporate Allocation Operating Costs
	9		Information Solutions and Technology Services Operating Costs
	10		Regulatory Affairs Operating Costs
	11		Facilities Management Services Operating Costs
	12		New Administration Office Operating Costs
	13		Other Operating Costs
			<u>Cost Driver Tables - Appendices 2-D to 2-I</u>
		2-D	Accounts for OM&A Analysis
		2-E	Summary of OM&A Expenses
		2-F	Detailed, Account by Account OM&A Expense Table (excluding depreciation and amortization)
		2-G	OM&A Cost Driver Table
		2-H	Regulatory Costs Schedule
		2-I	OM&A per Customer and FTEE
<b>TAB 2</b>	<b>Variance Analyses</b>		
	1		Variance Analysis Overview
		2-J	OM&A Variance Analysis (excluding depreciation and amortization)
<b>TAB 3</b>	<b>Employee Compensation</b>		
	1		Employee Compensation Breakdown
		1	Enersource Corporation Manulife Financial Policy
		2-K	Employee Costs Work Form
<b>TAB 4</b>	<b>Shared Services, Corporate Cost Allocation</b>		
	1		Shared Services/Corporate Cost Allocation
		2-L	Shared Services/Corporate Cost Allocation 2008 to 2014 Rates
		1	Shared Services Agreement between Enersource Technologies Inc. and Enersource Hydro Mississauga Inc.
		2	Shared Services Agreement between Enersource Corporation and Enersource Hydro Mississauga Inc.
		3	Shared Services Agreement between Enersource Hydro Mississauga Inc. and Enersource Mississauga Services Inc.
		4	Shared Services Agreement between Enersource Hydro Mississauga Services Inc. and Enersource Hydro Mississauga Inc.
		5	Shared Services Agreement between Enersource Hydro Mississauga Inc. and Enersource Corporation
		6	Shared Services Agreement between Enersource Corporation and Enersource Hydro Mississauga Services Inc.
		7	The Code of Conduct Corporate Policy

<b><u>TAB</u></b>	<b><u>SCHEDULE</u></b>	<b><u>APPENDIX</u></b>	<b><u>Contents</u></b>
<b>TAB 5 - Purchasing Strategy</b>			
	1		Purchasing Strategy
		1	Purchasing Corporate Policy
		2	Signing Authority Corporate Policy
<b>TAB 6 Depreciation, Amortization, Depletion</b>			
	1		Depreciation/Amortization/Depletion
<b>TAB 7 Taxes, PILs, Capital Tax and Property Taxes</b>			
	1		Taxes (Payment in Lieu of Taxes ("PILs"), Capital Tax and Property Taxes)
		1	2013 Test Year Income Tax PILs Work Form
		2	2014 Test Year Income Tax PILs Work Form
<b>TAB 8 Charitable Donations and LEAP</b>			
	1		Charitable Donations and Low-Income Energy Assistance Programs
<b>TAB 9 Green Energy Act Plan OM&amp;A Costs</b>			
	1		The Green Energy Act Plan Operating Costs
<b><u>EXHIBIT 5 - COST OF CAPITAL AND CAPITAL STRUCTURE</u></b>			
<b>Tab 1 Cost of Capital and Capital Structure</b>			
	1		Cost of Capital and Capital Structure
		2-N	Historical Year - 2008 to 2013 Approved Test Year
<b><u>EXHIBIT 6 - CALCULATION OF REVENUE DEFICIENCY/SUFFICIENCY</u></b>			
<b>Tab 1 Calculation of Revenue Deficiency/Sufficiency</b>			
	1		Calculation of Revenue Deficiency or Sufficiency
<b><u>EXHIBIT 7 - COST ALLOCATION</u></b>			
<b>Tab 1 Cost Allocation</b>			
	1		Cost Allocation Study Overview
		1	2013 Enersource Rolled Up Cost Allocation Model
<b><u>EXHIBIT 8 - RATE DESIGN</u></b>			
<b>TAB 1</b>	<b>1</b>		Fixed/Variable Proportion
		1	Proposed Tariff of Rates and Charges Effective January 1, 2013
		2	Proposed Tariff of Rates and Charges Effective January 1, 2014
		3	Proposed Tariff of Rates and Charges Effective May 1, 2012 (to be filed once final rate order is approved)
<b>TAB 2</b>	<b>1</b>		<b>Retail Transmission Service Rates (RTSR)</b>
<b>TAB 3</b>	<b>1</b>		<b>Retail Service Charges</b>
<b>TAB 4</b>	<b>1</b>		<b>Wholesale Market Service Rate</b>
<b>TAB 5</b>	<b>1</b>		<b>Specific Service Charges</b>
<b>TAB 6</b>	<b>1</b>		<b>Low Voltage Service Rates</b>
<b>TAB 7</b>	<b>1</b>		<b>Distribution System Loss Adjustment Factors</b>
		2-P	Loss Factors Detail 2007 to 2011
<b>TAB 8</b>	<b>1</b>		<b>Rate Schedules</b>
		2-U	Revenue Reconciliation

<u>TAB</u>	<u>SCHEDULE</u>	<u>APPENDIX</u>	<u>Contents</u>
<b>TAB 9</b>	<b>1</b>	2-V	<b>Bill Impacts</b> 2013 to 2014 Bill Impacts
<b>TAB 10</b>	<b>1</b>		<b>Mitigation Plan Approaches</b>
<b><u>EXHIBIT 9 - DEFERRAL AND VARIANCE ACCOUNTS</u></b>			
<b>TAB 1</b>	<b>Disposition of Deferral and Variance Accounts</b>		
	1		Disposition of Deferral and Variance Accounts
		1	Deferral and Variance Account Balances Continuity Schedule
		2	Certification
		3	Proposed Rate Riders for 2013 Test Year
		2-T	Deferred PILs Account 1592 Balances
	2		Other Comprehensive Income MIFRS Post-Employment Adjustment Request for New Deferral Account - Draft Accounting Order
	3		Meter Inspection and Certification Costs Request for New Deferral Account - Draft Accounting Order
<b>TAB 2</b>	<b>Smart Meters</b>		
	1		Smart Meters
		1	Smart Meter Model for 2013 Rates
		2-Q	Smart Meters
	2		Stranded Conventional Meters
		2-R	Stranded Meter Treatment