

October 22, 2012

Ontario Energy Board P.O. Box 2319 27th Floor, 2300 Yonge Street Toronto, Ontario M4P 1E4 Attention: Kirsten Walli, Board Secretary

Dear Ms. Walli:

RE: TILLSONBURG HYDRO INC. Application for Rates Application Board File Number EB-2012-0168

Tillsonburg Hydro Inc. ("THI") filed it's 2013 Cost of Service Rate Application on October 1, 2012, with a corrected version filed October 5, 2012.

Subsequent to the filing, THI received a letter dated October 12, 2012 stating that "a preliminary review of the application has identified that certain sections of the evidence supporting the application do not comply with the Board's Filing Requirements for cost of service applications and/or the assocaited spreadsheets, models and workforms".

Attached is a summary of the corrected areas of the application noting the purpose of the correction/addition, the original content, and the revision made. The pages that have been corrected are provided.

A full updated version of the application has been filed with the corrected pages inserted. Please note that 15 PDF files have been uploaded. These files include the entire application including parts that have not changed.

Should you have any questions or require further information, please do not hesitate to contact us.

Yours truly

Steven T. Lund, P. Eng. General Manager

Exh Tab Sch Att Title	Pg	Ln Comment	Original	Revised
1 ADMINISTRATIVE DOCUMENTS				
1 1 Application Summary				
1 1 1 Table of Contents	1	Added Certification of Accuracy	None	E1/T1/S2/Att1
		Added Average Opening and Closing		
	3	Balances	None	E2/T3/S3/Att3
		Added Starting and In-Service Dates		
	3	for Capital Projects	None	E2/T4/S3/Att2
		Added Average Historical Actual		
	4	Consumption Spreadsheet	None	E3/T1/S2/Att3
	4	Added Load Forecast Data	None	E3/T1/S2/Att4
	6	Added I-6 Revenue Worksheet	None	E7/T1/S1/Att3
	6	Added I-8 Demand Data Worksheet	None	E7/T1/S1/Att4
		Added O-1 Revenue to Cost		
	6	Summary Worksheet	None	E7/T1/S1/Att5
		Added O-2 Monthly Fixed Charge		
	6	Min. & Max. Worksheet	None	E7/T1/S1/Att6
		Added Letter from the Fairness		
	8	Commissioner	None	E9/T4/S1/Att1
1 1 2 Legal Application				
		Added a certification from a senior		
		officer as to the accuracy of the		
1 1 2 1 Certification from a Senior Officer	New	application.	Not provided.	Provided.
1 1 3 Statement of Publication				
1 1 4 Proposed Issues List				
	1	Added statement as to when the Board's rate order would be 2 required.	"THI is requesting the Board to issue a rate order approving the proposed Rate Schedule as presented at"	
1 1 4 Proposed Issues List	1	Board's rate order would be 2 required.	a rate order approving the proposed	a rate order for rates effective May 1, 2013 no later than April 30, 2012. The proposed Rate Schedule is
1 1 4 Proposed Issues List 1 1 5 Rate Order Requirement for Implementation	1	Board's rate order would be	a rate order approving the proposed Rate Schedule as presented at" stranded meter rate rider	a rate order for rates effective May 1, 2013 no later than April 30, 2012. The proposed Rate Schedule is presented at"
1 1 4 Proposed Issues List 1 1 5 Rate Order Requirement for Implementation		Board's rate order would be 2 required. Updated attachment to reflect	a rate order approving the proposed Rate Schedule as presented at" stranded meter rate rider	a rate order for rates effective May 1, 2013 no later than April 30, 2012. The proposed Rate Schedule is presented at" stranded meter rate rider
1 1 4 Proposed Issues List 1 1 5 Rate Order Requirement for Implementation 1 1 5 1 1 1 5 1 1 1 5 2 1 1 5 2 1 1 5 2		Board's rate order would be 2 required. Updated attachment to reflect	a rate order approving the proposed Rate Schedule as presented at" stranded meter rate rider	a rate order for rates effective May 1, 2013 no later than April 30, 2012. The proposed Rate Schedule is presented at" stranded meter rate rider
1 1 4 Proposed Issues List 1 1 5 Rate Order Requirement for Implementation 1 1 5 1 1 1 5 1 1 1 5 2 1 1 5 2 1 1 5 2		Board's rate order would be 2 required. Updated attachment to reflect	a rate order approving the proposed Rate Schedule as presented at" stranded meter rate rider	a rate order for rates effective May 1, 2013 no later than April 30, 2012. The proposed Rate Schedule is presented at" stranded meter rate rider
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1 1 4 Proposed Issues List 1 1 5 Rate Order Requirement for Implementation 1 1 5 1 Proposed Rate Schedule 1 1 5 2 Current Rate Schedule 1 1 6 Utility Operating Environment 1 1 6 1 Map of LDC's Distribution System		Board's rate order would be 2 required. Updated attachment to reflect	a rate order approving the proposed Rate Schedule as presented at" stranded meter rate rider	a rate order for rates effective May 1, 2013 no later than April 30, 2012. The proposed Rate Schedule is presented at" stranded meter rate rider
1 1 4 Proposed Issues List 1 1 5 Rate Order Requirement for Implementation 1 1 5 1 1 1 5 1 1 1 5 2 1 1 5 2 1 1 6 Utility Operating Environment 1 1 6 1 1 1 6 1 1 1 7 Corporate Organization 1 1 7 1 1 1 7 1		Board's rate order would be 2 required. Updated attachment to reflect	a rate order approving the proposed Rate Schedule as presented at" stranded meter rate rider	a rate order for rates effective May 1, 2013 no later than April 30, 2012. The proposed Rate Schedule is presented at" stranded meter rate rider
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114Proposed Issues List115Rate Order Requirement for Implementation1151115211521152116Utility Operating Environment11611161117Corporate Organization1171117211731173118Board Direction from previous EDR decisions		Board's rate order would be 2 required. Updated attachment to reflect	a rate order approving the proposed Rate Schedule as presented at" stranded meter rate rider	a rate order for rates effective May 1, 2013 no later than April 30, 2012. The proposed Rate Schedule is presented at" stranded meter rate rider
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114Proposed Issues List115Rate Order Requirement for Implementation1151115211521152116Utility Operating Environment1161117Corporate Organization11711172117211731173118Board Direction from previous EDR decisions119Procedural Orders, Motions & Correspondence1110Accounting Orders		Board's rate order would be 2 required. Updated attachment to reflect	a rate order approving the proposed Rate Schedule as presented at" stranded meter rate rider	a rate order for rates effective May 1, 2013 no later than April 30, 2012. The proposed Rate Schedule is presented at" stranded meter rate rider
114Proposed Issues List115Rate Order Requirement for Implementation1151115211521152116Utility Operating Environment1161117171171172117172111717181119Procedural Orders, Motions & Correspondence111 <td></td> <td>Board's rate order would be 2 required. Updated attachment to reflect</td> <td>a rate order approving the proposed Rate Schedule as presented at" stranded meter rate rider</td> <td>a rate order for rates effective May 1, 2013 no later than April 30, 2012. The proposed Rate Schedule is presented at" stranded meter rate rider</td>		Board's rate order would be 2 required. Updated attachment to reflect	a rate order approving the proposed Rate Schedule as presented at" stranded meter rate rider	a rate order for rates effective May 1, 2013 no later than April 30, 2012. The proposed Rate Schedule is presented at" stranded meter rate rider
1 1 4 Proposed Issues List 1 1 5 Rate Order Requirement for Implementation 1 1 5 1 Proposed Rate Schedule 1 1 5 2 Current Rate Schedule 1 1 5 2 Current Rate Schedule 1 1 6 Utility Operating Environment 1 1 6 I Utility Operating Environment 1 1 6 I Map of LDC's Distribution System 1 1 7 Corporate Organization 1 1 7 I Corporate Entities Chart 1 1 7 2 Utility Organizational Chart 1 1 7 3 Planned Changes to the Organizational Structure 1 1 7 3 Planned Changes to the Organizational Structure 1 1 8 Board Direction from previous EDR decisions 1 1 9 Procedural Orders, Motions & Correspondence 1 1 10 Accounting Orders 1 1 11		Board's rate order would be 2 required. Updated attachment to reflect	a rate order approving the proposed Rate Schedule as presented at" stranded meter rate rider	a rate order for rates effective May 1, 2013 no later than April 30, 2012. The proposed Rate Schedule is presented at" stranded meter rate rider
114Proposed Issues List115Rate Order Requirement for Implementation115111521152116211611161116111711171117111721172117311731173119Procedural Orders, Motions & Correspondence1110Accounting Orders1111Accounting Treatment of non-utility related business1112Compliance Orders1113Other Board Directions		Board's rate order would be 2 required. Updated attachment to reflect	a rate order approving the proposed Rate Schedule as presented at" stranded meter rate rider	a rate order for rates effective May 1, 2013 no later than April 30, 2012. The proposed Rate Schedule is presented at" stranded meter rate rider
114Proposed Issues List115Rate Order Requirement for Implementation1151152Current Rate Schedule1152116Utility Operating Environment116111611712Corporate Organization1171721172Utility Organizational Chart11718Board Direction from previous EDR decisions1119Procedural Orders, Motions & Correspondence111112112112112112		Board's rate order would be 2 required. Updated attachment to reflect	a rate order approving the proposed Rate Schedule as presented at" stranded meter rate rider	a rate order for rates effective May 1, 2013 no later than April 30, 2012. The proposed Rate Schedule is presented at" stranded meter rate rider

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	<u>r s</u>		comment	Oliginal	INEVISED
1 2 1 Summary of Application and Approvals Requested		3	Added a statement as to when the forecast was prepared and approved by the utility's Board of Directors for 13 use in the Application. Added a statement confirming no approval is requested to deem transmission assets as distribution		"THI's Board of Director's originally approved the financial plan for fiscal 2012 and fiscal 2013 in March 2012, and amendments were made in September 2012. Those financial plans were the basis for the 2012BY and 2013TY forecasts which used in this Application. " "THI does not have any transmission assets (>50kV) and has not previously requested the Board deem any such assets as distribution assets, nor is it seeking Board any such approval in the current
		3	17 assets.	No previous statement.	application"
1 2 2 Accounting Standard for Financial Reporting					
1 2 3 Budget Directives and Assumptions					
1 2 4 Changes in Methodology					
1 2 5 Revenue Sufficiency / Deficiency					
1 2 6 Approved Revenue Requirement 1 2 7 Revenue Requirement Work Form		1 2 New	7 Requirement and breakdown added Summary of the dollar impacts of MIFRS to each component of the revenue requirement. The change in accounting policy to MIFRS from CGAAP is the only accounting policy that has changed since the last cost of service application. The Revenue requirement impact is shown in the new table created.	1	Table added. Table added.
1 2 7 1 Revenue Requirement Work Form - Board Model			Board Staff noted that a Schedule of Overall Revenue Sufficiency/Deficiency was required. The schedule was provided in the original filing at E1/T2/S7/Att2 (and		
1 7 7 2 Rovanue Requirement Work Form Roard Medal Adjusted for Dile		7 41	reference had been made in the	Eviciting	No change
1272 Revenue Requirement Work Form - Board Model Adjusted for PILs128Annual Reports		7 All	narrative at E7/T2/S7	Exisiting.	No change.
1 2 8 1 Six-month Statement of Operations (2012)					
1 2 9 Affiliate Transactions					
1 2 9 1 Service Level Agreement(s)					
1 3 Financial Information					
1 3 1 Historical Financial Statements					
1 3 1 1 2011 Audited Statements with 2010 comparative information					
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1	3	1	2 2010 Audited Statements with 2009 comparative information								
1	3	1	3 2009 Audited Statements with 2008 comparative information								
1	3	2	Historical Financial Result Filings								
1	3	2	1 2009-2011 Account Balances								
1	3	3	Reconciliation between Financial Statements and Results Filed								
1	3	3	1 Reconciliation between Financial Statements and Results Filed Spreadsheet								
1	3	4	Financial Projections								
1	3	4	1 2012 Pro-Forma Financial Statements								
1	3	4	2 2013 Pro-Forma Financial Statements								
				THI added statement that it does not "THI does not have any Rating							
1	3	5	Prospectus and recent debt/share issuance update		1	7 have any rating agency reports	No statement.	Agency Reports."			
1	4		Materiality Threshold								
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2 2 1 Capital control overhead	2 2	2		Capital Asset Policies					
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2 4 3 Historical Investments by Project Image: Contract of Capital Project Tables Image: Contract of Capital Project Table Rate rider Calculated at Capital Project Page: Contract of Capital Project Page: Contrect d Table Projeca Project Pr		- л							
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2	6	2	Reliability Performance					
2	6	2	1 Reliability Performance Measures					
2	7		Green Energy Plan					
2	7	1	Green Energy Act Plan					
3			REVENUE					
3	1		Load and Revenue Forecast					
3	1	1	Overview of Operating Revenue					
3	1	1	1 Volumetric Trend Table					
3	1	2	Approach to Weather Normalized Load Forecast					
3	1	2	1 Load Forecast Report					
3	1	2	2 Census Profile					
						Added average historical actual		
						consumption and forecasted average		
3	1	2	3 Average Historical Actual Consumption	New		consumption for the BY and TY	Not provided	Provided
3	1	2	4 Load Forecast Data	New		Added spreadsheet	Not provided	Provided
3	1	3	Approach to Conservation and Demand Management					
3	1	3	1 CDM Adjustment Detailed					
3	1	4	Pass-through Charges					
3	1	4	1 Projected Power Supply Expenses					
3	1	5	Overview of Distribution Revenue					
3	1	5	1 Pro-forma Revenue from Current Distribution Charges					
3	2		Variance Analysis					
3	2	1	Overview of Changes to Load Forecast					
3	2	1	1 Variance Analysis of Load Forecast					
3	3		Other Revenue					
3	3	1	Overview of Other Revenue					
3	3	1	1 OEB Appendix 2-F Other Operating Revenue					
3	3	1	2 Other Revenue Trend Table					
3	3	2	Other Revenue from Service Charges					
3	3	2	1 Trend Table of Other Revenue from Service Charges					
3	3	3	Other Revenue Variance Analysis					
3	3	3	1 Other Revenue Variances Table					
3	3	4	Revenue Offsets					
3	3	4	1 Test Year Revenue Offsets					
4			OPERATING COSTS					
4	1		Manager's Summary					
4	1	1	Overall Cost Trends					
4	1	1	1 Profit and Loss Variance Analysis - MIFRS					
4	1	1	2 Profit and Loss Variance Analysis - CGAAP					
4	1	2	OM&A Test Year Levels					
4	1	3	Conservation & Demand Management Programs					
4	1	4	Cost Drivers					
4	2		Summary and Cost Driver Tables					
4		1	OM&A Expense Tables					
4		1	1 OEB Appendix 2-I Summary of Recoverable OM&A Expenses					
4	2	1	2 OEB Appendix 2-I Summary of Recoverable ON&A Expenses					
	2	1						
4	2	1	3 OEB Appendix 2-J OM&A Cost Drivers					
4	2	1	4 OEB Appendix 2-M Regulatory Cost Schedule					
4	2	1	5 OEB Appendix 2-L OM&A per Customer and per FTEE					

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4	2	2	One-Time Costs				
4	2	2	1 Transfer Pricing Study				
4	2	3	Regulatory Costs				
4	2	4	Low-Income Energy Assistance Program (LEAP)				
4	2	5	Charges related to the Green Energy and Green Economy Act				
4	2	6	CDM Costs				
4	2	7	Charitable Donations				
4	3		OM&A Variance Analysis				
4	3	1	OM&A Variances Table				
4	3	1	1 OM&A Variances Table				
4	3	1	2 OEB Appendix 2-H OM&A Variance Analysis				
4	4		Employee Compensation				
						Inserted comment regarding post-	
4	4	1	Staffing and Compensation Levels	2	21	retirement benefits.	No previous comment.
4	4	1	1 OEB Appendix 2-K Employee Costs	-			
4	5	-	Corporate Cost Allocations				
4	5	1	Shared Services & Corporate Cost Allocations				
4	5	1	1 OEB Appendix 2-N Shared Services/Corporate Cost Allocation				
4	6	-	Purchase of Non-Affiliate Services				
4	6	1	Purchases from Suppliers				
4	6	1	1 Table of Purchases by Supplier				
	6		2 Procurement Policy	+			
4	7	1	Depreciation and Amortization				
4	7		Depreciation and Amortization			Inserted comment regarding Asset	Nama
4 4 4	7 7	1	Depreciation and Amortization Depreciation Rates and Methodology	2	2 4 & 5	Inserted comment regarding Asset Retirement Obligations	No previous comment.
4 4 4 4 4	7 7 7	1	Depreciation and Amortization Depreciation Rates and Methodology Amortization of Capital Assets	2	4 & 5		No previous comment.
4 4 4 4 4	7 7 7 7 7	1	Depreciation and Amortization Depreciation Rates and Methodology Amortization of Capital Assets Asset Depreciation Study	2	2 4 & 5		No previous comment.
4 4 4 4 4 4 4	7 7 7 7 8	1 1 1	Depreciation and Amortization Depreciation Rates and Methodology 1 Amortization of Capital Assets 2 Asset Depreciation Study Income & Capital Taxes	2	2 4 & 5		No previous comment.
4 4 4 4 4 4 4 4	7 7 7 8 8	1 1 1 1	Depreciation and Amortization Depreciation Rates and Methodology 1 Amortization of Capital Assets 2 Asset Depreciation Study Income & Capital Taxes Overview of Provision In Lieu of Taxes (PILs)	2	2 4 & 5		No previous comment.
4 4 4 4 4 4 4 4 4 4	7 7 7 8 8 8	1 1 1 1 2	Depreciation and Amortization Depreciation Rates and Methodology 1 Amortization of Capital Assets 2 Asset Depreciation Study Income & Capital Taxes Overview of Provision In Lieu of Taxes (PILs) Historical PILs	2	4 & 5		No previous comment.
4 4 4 4 4 4 4 4 4 4 4	7 7 7 8 8 8 8 8	1 1 1 1 2 2	Depreciation and Amortization Depreciation Rates and Methodology 1 Amortization of Capital Assets 2 Asset Depreciation Study Income & Capital Taxes Overview of Provision In Lieu of Taxes (PILs) Historical PILs 1 Previously Approved PILs Model	2	4 & 5		No previous comment.
4 4 4 4 4 4 4 4 4 4 4 4	7 7 7 8 8 8 8 8 8 8 8 8	1 1 1 2 2 2 2	Depreciation and Amortization Depreciation Rates and Methodology 1 Amortization of Capital Assets 2 Asset Depreciation Study Income & Capital Taxes Overview of Provision In Lieu of Taxes (PILs) Historical PILs 1 Previously Approved PILs Model 2 Latest Filed Federal Tax Return	2	2 4 & 5		No previous comment.
4 4 4 4 4 4 4 4 4 4 4 4 4 4	7 7 7 8 8 8 8 8 8 8 8 8 8 8	1 1 1 2 2 2 2 2 2	Depreciation and AmortizationDepreciation Rates and Methodology1Amortization of Capital Assets2Asset Depreciation StudyIncome & Capital TaxesOverview of Provision In Lieu of Taxes (PILs)Historical PILs1Previously Approved PILs Model2Latest Filed Federal Tax Return3Latest Filed Ontario Tax Return		4 & 5		No previous comment.
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	7 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	1 1 1 2 2 2 2 2 2 2	Depreciation and AmortizationDepreciation Rates and Methodology1Amortization of Capital Assets2Asset Depreciation StudyIncome & Capital TaxesOverview of Provision In Lieu of Taxes (PILs)Historical PILs1Previously Approved PILs Model2Latest Filed Federal Tax Return3Latest Filed Ontario Tax Return4Tax Assessments and Correspondence	2	4 & 5		No previous comment.
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	7 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	1 1 1 2 2 2 2 2 2 3	Depreciation and Amortization Depreciation Rates and Methodology 1 Amortization of Capital Assets 2 Asset Depreciation Study Income & Capital Taxes Overview of Provision In Lieu of Taxes (PILs) Historical PILs 1 Previously Approved PILs Model 2 Latest Filed Federal Tax Return 3 Latest Filed Ontario Tax Return 4 Tax Assessments and Correspondence Allowance for PILs	2	4 & 5		No previous comment.
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	7 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	1 1 1 2 2 2 2 2 2 3 3 3	Depreciation and Amortization Depreciation Rates and Methodology 1 Amortization of Capital Assets 2 Asset Depreciation Study Income & Capital Taxes Overview of Provision In Lieu of Taxes (PILs) Historical PILs 1 Previously Approved PILs Model 2 Latest Filed Federal Tax Return 3 Latest Filed Ontario Tax Return 4 Tax Assessments and Correspondence Allowance for PILs 1 Proposed PILs Model - MIFRS		4 & 5		No previous comment.
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4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	7 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	1 1 1 2 2 2 2 2 2 3 3 3 3 4	Depreciation and Amortization Depreciation Rates and Methodology 1 Amortization of Capital Assets 2 Asset Depreciation Study Income & Capital Taxes Overview of Provision In Lieu of Taxes (PILs) Historical PILs 1 Previously Approved PILs Model 2 Latest Filed Federal Tax Return 3 Latest Filed Ontario Tax Return 4 Tax Assessments and Correspondence Allowance for PILs 1 Proposed PILs Model - MIFRS 2 2 Proposed PILs Model - CGAAP Non-recoverable and Disallowed Expenses Green Energy Act Plan O&M Costs		4 & 5		No previous comment.
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	7 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	1 1 1 2 2 2 2 2 2 3 3 3 3 3	Depreciation and Amortization Depreciation Rates and Methodology 1 Amortization of Capital Assets 2 Asset Depreciation Study Income & Capital Taxes Overview of Provision In Lieu of Taxes (PILs) Historical PILs 1 Previously Approved PILs Model 2 Latest Filed Federal Tax Return 3 Latest Filed Ontario Tax Return 4 Tax Assessments and Correspondence Allowance for PILs 1 Proposed PILs Model - MIFRS 2 Proposed PILs Model - CGAAP Non-recoverable and Disallowed Expenses Green Energy Act Plan O&M Costs Green Energy Act Plan Proposal		4 & 5		No previous comment.
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	7 7 7 8 8 8 8 8 8 8 8 8 8 8 9 10	1 1 1 2 2 2 2 2 2 3 3 3 3 3 4 1	Depreciation and Amortization Depreciation Rates and Methodology 1 Amortization of Capital Assets 2 Asset Depreciation Study Income & Capital Taxes Overview of Provision In Lieu of Taxes (PILs) Historical PILs 1 Previously Approved PILs Model 2 Latest Filed Federal Tax Return 3 Latest Filed Ontario Tax Return 4 Tax Assessments and Correspondence Allowance for PILs 1 Proposed PILs Model - MIFRS 2 Proposed PILs Model - CGAAP Non-recoverable and Disallowed Expenses Green Energy Act Plan O&M Costs Green Energy Act Plan Proposal Conservation and Demand Management Costs	2	4 & 5		No previous comment.
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	7 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	1 1 1 2 2 2 2 2 2 3 3 3 3 4	Depreciation and Amortization Depreciation Rates and Methodology 1 Amortization of Capital Assets 2 Asset Depreciation Study Income & Capital Taxes Overview of Provision In Lieu of Taxes (PILs) Historical PILs 1 Previously Approved PILs Model 2 Latest Filed Federal Tax Return 3 Latest Filed Ontario Tax Return 4 Tax Assessments and Correspondence Allowance for PILs 1 Proposed PILs Model - MIFRS 2 Proposed PILs Model - MIFRS 3 Correrable and Disallowed Expenses 6 Green Energy Act Plan O&M Costs 6 Green Energy Act Plan Proposal Conservation and Demand Management Costs Programs Requiring Board Approval		4 & 5		No previous comment.
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	7 7 7 8 8 8 8 8 8 8 8 8 9 10 10	1 1 1 2 2 2 2 2 2 3 3 3 3 3 4 1	Depreciation and Amortization Depreciation Rates and Methodology 1 Amortization of Capital Assets 2 Asset Depreciation Study Income & Capital Taxes Overview of Provision In Lieu of Taxes (PILs) Historical PILs 1 Previously Approved PILs Model 2 Latest Filed Federal Tax Return 3 Latest Filed Ontario Tax Return 4 Tax Assessments and Correspondence Allowance for PILs 1 Proposed PILs Model - MIFRS 2 Proposed PILs Model - CGAAP Non-recoverable and Disallowed Expenses Green Energy Act Plan O&M Costs Green Energy Act Plan Proposal Conservation and Demand Management Costs Programs Requiring Board Approval COST OF CAPITAL AND CAPITAL STRUCTURE		4 & 5		No previous comment.
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	7 7 7 8 8 8 8 8 8 8 8 8 8 8 9 10	1 1 1 2 2 2 2 2 2 3 3 3 3 3 4 1	Depreciation and Amortization Depreciation Rates and Methodology 1 Amortization of Capital Assets 2 Asset Depreciation Study Income & Capital Taxes Overview of Provision In Lieu of Taxes (PILs) Historical PILs 1 Previously Approved PILs Model 2 Latest Filed Federal Tax Return 3 Latest Filed Ontario Tax Return 4 Tax Assessments and Correspondence Allowance for PILs 1 Proposed PILs Model - MIFRS 2 Proposed PILs Model - CGAAP Non-recoverable and Disallowed Expenses Green Energy Act Plan O&M Costs Green Energy Act Plan Proposal Conservation and Demand Management Costs Programs Requiring Board Approval COST OF CAPITAL AND CAPITAL STRUCTURE Cost of Capital and Capital Structure	2	4 & 5		No previous comment.
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	7 7 7 8 8 8 8 8 8 8 8 8 9 10 10	1 1 1 2 2 2 2 2 2 3 3 3 3 3 4 1	Depreciation and Amortization Depreciation Rates and Methodology 1 Amortization of Capital Assets 2 Asset Depreciation Study Income & Capital Taxes Overview of Provision In Lieu of Taxes (PILs) Historical PILs 1 Previously Approved PILs Model 2 Latest Filed Federal Tax Return 3 Latest Filed Ontario Tax Return 4 Tax Assessments and Correspondence Allowance for PILs 1 Proposed PILs Model - MIFRS 2 Proposed PILs Model - CGAAP Non-recoverable and Disallowed Expenses Green Energy Act Plan O&M Costs Green Energy Act Plan Proposal Conservation and Demand Management Costs Programs Requiring Board Approval COST OF CAPITAL AND CAPITAL STRUCTURE				No previous comment.

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Exh Tab	Sch		Pg	Ln	Comment	Original	Revised
5 1	1	2 OEB Appendix 2-OA Capital Structure / Cost of Capital		<u></u>			
5 1	1	3 OEB Appendix 2-OB Cost of Debt					
5 1	2	Cost of Capital					
5 1	2	1 Weighted Average Cost of Debt					
5 1	2	2 TD Debt Instrument					
<u> </u>	2						
6		REVENUE DEFICIENCY OR SUFFICIENCY					
6 1		Utility Revenue					
6 1	1	Calculation of Utility Income					
					Table of Distribution Revenue		
					Requirement did not have the MIFRS		
					Amortization Adjustment presented		
					to make the table better to	MIFRS Amortization Adjustment line	MIFRS Amortization Adjustment line
6 1	2	Overview of Revenue Requirement	1	14	understand.	not included.	added.
6 1	2	1 Distribution Revenue Requirement					
6 2		Deficiency or Sufficiency					
6 2	1	Calculation of Revenue Deficiency or Sufficiency					
6 2	1	1 Table of Revenue Deficiency or Sufficiency					
6 2	1	2 Statement of Rate Base - MIFRS					
6 2	1	3 Statement of Rate Base - CGAAP					
6 2	2	Causes of Revenue Deficiency or Sufficiency					
6 2	2	1 Rate Base Trend Analysis					

Exh Ta	ab Sc	h A	Att Title	Pg	Ln	Comment	Original	Revised
7			COST ALLOCATION					
7	1		Cost Allocation Model					
7	1	1	Overview of Cost Allocation					
7	1	1	1 Cost Allocation Study Report					
7	1	1	2 OEB Appendix 2-P Cost Allocation					
7	1	1	3 I-6 Revenue Worksheet	new		Inserted I-6 worksheet	Not provided	Inserted I-6 worksheet
7	1	1	4 I-8 Demand Data Worksheet	new		Inserted I-8 worksheet	Not provided	Inserted I-8 worksheet
7	1	1	5 O-1 Revenue to Cost Summary Worksheet	new		Inserted O-1 worksheet	Not provided	Inserted O-1 worksheet
7	1	1	6 O-2 Monthly Fixed Charge Min. & Max. Worksheet	new		inserted O-2 worksheet	Not provided	inserted O-2 worksheet
7	2	-	Revenue Allocation and Revenue-to-Cost Ratios					
7	2	1	Allocation of Low Voltage Charges					
7	2	2	Overview of Base Revenue Allocation					
/		2						
7	2	2	1 Fixed/Variable Rate Design 2 Revenue-to-Cost Ratios					
-	Z	Z			_			
8			RATE DESIGN					
8	1		Existing Rates		_			
8	1	1	Overview of Existing Rates					
8	1	1	1 Current Rate Schedule					
8	1	1	2 Existing Rates in the 2013 Test Year					
8	2		Proposed Changes to Distribution Rates					
						Updated table to reflect change in	Stranded meter rate rider	Stranded meter rate rider
8	2	1	Overview of Fixed and Variable Charges		3	5 stranded meter rate rider	.0003/kWh	3.3298/month
8	2	1	1 Fixed/Variable Revenue Split					
8	2	1	2 Reconciliation to Base Revenue Requirement					
8	3		Transmission, Low Voltage and Line Losses					
8	3	1	Retail Transmission Service Rates (RTSR)					
8	3	1	1 Historical Transmission Costs and Revenues					
8	3	2	Retail Service Charge					
8	3	3	Wholesale Market Service Rate					
8	3	4	Specific Service Charges					
8	3	5	Low Voltage Charges					
8	3	6	Loss Adjustment Factors					
8	3	6	1 Calculation of Proposed Total Loss Factors					
8	3	6	2 OEB Appendix 2-R Loss Factors					
8	4	•	Rate Schedules and Bill Impacts					
8	4	1	Base Revenue Calculations and Reconciliations					
8	4	1	1 OEB Appendix 2-V Revenue Reconciliation					
8	4	2	Proposed Changes to Conditions of Service					
ŏ	4	Z	Proposed changes to conditions of service				Tatal hill immaat was CC 20 ar 5 COV	Total bill immedia now ćo 57 an
8	4	3	Rate Changes and Bill Impacts			Updated table to reflect change in stranded meter rate rider	Total bill impact was \$6.39 or 5.68% for residential and \$6.06 or 2.18% for GS<50	8.51% for residential and \$8.95 or 3.22% for GS<50
8	4	3	1 Proposed Rate Schedule		1	Updated attachment to reflect change in stranded meter rate rider	Stranded meter rate rider .0003/kWh	Stranded meter rate rider 3.3298/month
8	4	3	2 OEB Appendix 2-W Bill Impacts	1&2		Updated attachment to reflect change in stranded meter rate rider	Stranded meter rate rider .0003/kWh	Stranded meter rate rider 3.3298/month

Exh Tab	Sch	Att Title	Pg	Ln	Comment	Original	Revised
9		DEFERRAL AND VARIANCE ACCOUNTS					
9 1	1	Status of Deferral and Variance Accounts					
9	1 1	Description of Deferral and Variance Accounts	2	! 1	Confirmed that 1589 GA Variance is	"This account is used to record the net difference between the global adjustment billed to non-Regulated Price Plan consumers and the global adjustment charged to THI using the settlement invoice from the IESO"	"This account is used to record the net difference between the global adjustment billed to non-Regulated Price Plan consumers and the pro- rated non-Regulated Price Plan portion of the global adjustment charged to THI using the settlement invoice from the IESO"
9 1	1 2	Deferral and Variance Account Balances					
9 1	1 2	1 Continuity Statements for Deferral/Variance Accounts					
9 2	2	Clearance of Deferral and Variance Accounts					
9 2	2 1	Selection of Balances for Disposition					
9 2	2 1	1 Proposed Deferral / Variance Account Balance Recoveries					
9 2	2 2	Calculation of Rate Riders					
9 2	2 2	1 Table of Proposed Rate Riders	1		Updated table to reflect change in stranded meter rate rider	Stranded meter rate rider .0003/kWh	Stranded meter rate rider 3.3298/month
9 2	2 2						
9 2	2 3	HST Deferral Account	1		provided an analysis that supports conformity with December 2010 APH FAQ#4. That is because THI chosen to determine the HST Deferral amount based on actual expenditures. As such, cannot dispose of the account until after the final amount is recorded in April 5 2013. Board Staff noted that disposition of Account 1592 and a completed Appendix 2-T was required. THI provided the completed Appendix 2- T at E9/T2/S4/Att1 in the original application. The schedule showed	No specific reference to December 2010 FAQ #4	Reference to December 2010 FAQ#4 added and an example of the method being followed was provided.
92	2 4	Deferred PILs Account	1		\$Nil balances since no entries were	No disposition required.	No change.
9 2	2 4	1 OEB Appendix 2-T Deferred PILs Account 1592 Balances	1		made to the account.	Completed schedule provided.	No change.
9 3	3	IFRS Transition					
9 3		Proposed Recovery of One-Time Incremental IFRS Costs					
	3 1	1 OEB Appendix 2-U One-Time Incremental IFRS Transition Costs					
9 3	3 2	Account 1575 Transitional PP&E Amounts					
9 3	3 2	1 OEB Appendix 2-CG Depreciation and Amortization Expense					
9 3	3 2						
9 3	3 2	3 OEB Appendix 2-EB IFRS-CGAAP Transitional PP&E Amounts					
9 4	1	Smart Meters					

Exh	Tab	Sc	h A	tt Title	Pg	Ln	Comment	Original	Revised
9	4	1	1	Smart Meter Implementation Plan & Smart Meter Cost Recovery		3 12 5 10 & 11	Added general description of contractual arrangements Added comment on the cost allocation methodology for the calculation of the SMDR Changed proposed stranded meter L rate recovery amount	No previous comment. No previous comment. .0003/kWh	THI utilized the following vendors for its smart metering initiative: Utilismart - provider of AMI services, Elster - provider of smart meter inventory, MeterSense - provider of ODS service, Northstar Utilities Solutions - MDM/R Integration THI has utilized the OEB Smart Meter Model (E9/T4/S1/Att1) to calculate a uniform SMDR. 3.3298/month
9 9 9	4	1 1 1	1 1 1	 Letter from the Fairness Commissioner Smart Meter Summary Information OEB Appendix 2-S Stranded Meter Treatment 	new		Added letter from the Fairness Commissioner	Not provided	Added letter from the Fairness Commissioner
9			2	Clearance of Smart Meter Variance Accounts					
9 9	4		2	1 Calculation of Smart Meter Rate Riders LRAM Variance Account ("LRAMVA")	23 - ne	2W	Updated to reflect SMDR rate rider	Proposed Rate Rider calculation not showing	Updated to reflect SMDR rate rider calculation
9	5	5	1	LRAMVA Process					
9 9 9	5	5	1 1 2	1 OPA Report 2 Third Party Report Calculation of Rate Riders	7 page added	S	Updated to show complete file	Only showing one page previously	Updated to show 8 pages
				new attachment files affected by addition updates made					