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9 – Deferral and Variance Accounts

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MANAGER'S SUMMARY

West Coast Huron Energy Inc. has included in this Application a request for approval for the disposition of Retail Settlement Variance Account (RSVA) balances at December 31, 2011 and the forecasted interest through April 30, 2013. The total amount of the RSVA balances requested for disposition, including the interest, is \$384,575. West Coast Huron Energy Inc. proposes a one year disposition period for the RSVA balances.

RSVA balances requested for disposition agree to filing 2.1.7 as at December 31, 2011 and include the following accounts:

- 1580 – RSVA - Wholesale Market Service Charges
- 1584 – RSVA - Retail Transmission Network Charges
- 1586 – RSVA - Retail Transmission Connection Charges
- 1588 – RSVA - Power
- 1588 – RSVA - Power, Sub-account Global Adjustments
- 1590 – Recovery of Regulatory Asset Balances
- 1592 – PILs and Tax Variance for 2006 and Subsequent Years
- 1595 – Disposition and Recovery/Refund of Regulatory Balances, Sub-account Principal Balances Approved in 2009 (EB-2008-0248)

West Coast Huron Energy Inc. has allocated the RSVA balances requested for disposition to the rate classes based on the default cost allocation methodology as set out in the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative, July 31, 2009.

West Coast Huron Energy Inc. has completed its deployment of Smart Meters and is requesting disposition of the balance in account 1555 - Smart Meter Smart Meter Capital and Recovery Offset Variance Account (excluding the Sub-account for Stranded Meter Costs) as well as the balance in account 1556 - Smart Meter OM&A Variance Account.

West Coast Huron Energy Inc. has allocated the net book value of the stranded meters requested for disposition to the residential and general service <50 kWh customer classes based on customer count. West Coast Huron Energy Inc. is proposing to recover stranded meter costs (1555- subaccount Stranded Meter Costs) over a 2 year period. Interest has not been recorded on the stranded meter amounts requested for recovery

West Coast Huron has included in this application a request for disposal of its Extraordinary Event (Z Factor) variance balance as directed by the Board in EB-2011-0335. West Coast Huron Energy has included the capital component of the Extraordinary Event variance in the fixed asset continuity for 2011 and requests that these costs be treated on a basis consistent with other capital asset

inclusion in rate base. The utility is requesting disposition and recovery of the incremental OM & A costs incurred during the recovery from the tornado, lost revenue and stranded asset values over a 4 year period.

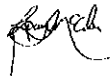
West Coast Huron Energy Inc. recognizes that it is required to file as part of its COS application a disposition of its PILS accounts as per the joint PILS proceeding. WCHE's Auditor is in the process of finalizing these numbers which will be submitted separate to this application.

Actual interest on the RSVA and Smart Meter Account principal balances requested for disposition has been calculated using the Board's prescribed rates. Forecasted interest for the period January 1, 2012 to April 30, 2013 is based upon the last Board prescribed rate of 1.47%. The following table details the interest rates used historically.

May 2002 to April 30, 2006	7.25%
Q2 2006	4.14%
Q3 2006 to Q3 2007	4.59%
Q4 2007 to Q1 2008	5.14%
Q2 2008	4.08%
Q3 2008 to Q4 2008	3.35%
Q1 2009	2.45%
Q2 2009	1.00%
Q3 2009 to Q2 2010	0.55%
Q3 2010	0.89%
Q4 2010	1.20%
Q1 2011 to Q4 2012	1.47%

Certification

As President of West Coast Huron Energy Inc., I certify to the best of my knowledge, that the information filed in the regulatory assets claim is consistent with the Board's accounting requirements and procedures in the Accounting Procedures Handbook. The filing is consistent with the requirements of the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative issued July 31, 2009 and Chapter 2 of the filing Requirements for Transmission and Distribution Applications issued June 28, 2012.



President

DESCRIPTION OF DEFERRAL AND VARIANCE ACCOUNTS

This Schedule contains descriptions of Deferral and Variance Accounts ("DVAs") currently used by Goderich Hydro and the status of these accounts as at December 31, 2011.

RSVA/RCVA ACCOUNTS

1580 Retail Settlement Variance Account - Wholesale Market Service Charges

Description: This account is used to record the net of the amount charged by the IESO based on the settlement invoice for the operation of the IESO-administered markets and the operation of the IESO-controlled grid, and the amount billed to customers using the OEB-approved Wholesale Market Service Rate. This account will continue on a go forward basis.

1584 Retail Settlement Variance Account - Retail Transmission Network Charges

Description: This account is used to record the net of the amount charged by the IESO, based on the settlement invoice for transmission network services, and the amount billed to customers using the OEB-approved Transmission Network Charge. This account will continue on a go forward basis.

1586 Retail Settlement Variance Account - Retail Transmission Connection Charges

Description: This account is used to record the net of the amount charged by the IESO, based on the settlement invoice for transmission connection services, and the amount billed to customers using the OEB-approved Transmission Connection Charge. This account will continue on a go forward basis.

1588 Retail Settlement Variance Account – Power

Description: This account is used to recover the net difference between the energy amount billed to customers and the energy charge to Goderich Hydro using the settlement invoice from the Independent Electricity System Operator ("IESO"). This account will continue on a go forward basis.

1588 Retail Settlement Variance Account - Power, Sub-account Global Adjustments

Description: This is a sub account to the RSVA Power account which is used to recover the net difference between the provincial benefit amount billed to non RPP customers and the global adjustment charge to Goderich Hydro for non RPP using the settlement invoice from the IESO. This account will continue on a go forward basis.

Non RSVA/RCVA Accounts

1555 Smart Meter Capital and Recovery Offset Variance

Description: This account records the capitalized direct costs related to the smart meter program and the amounts charged to customers using the OEB approved smart meter rate rider. Stranded costs associated with conventional or accumulation meters removed at the time of installation of smart meters are also recorded in this account.

1556 Smart Meter OM&A Variance

Description: This account records the incremental operating, maintenance, amortization and administrative expenses directly related to smart meters.

1572 Extraordinary Event Variance

Description: This account records extraordinary event costs, resulting from the F3 Tornado that severally damaged the Hydro infrastructure, that meet the qualifying criteria established by the Board.

1590 Recovery of Regulatory Asset Balances

Description: This account records the net of amounts collected from customers from the 2006 EDR Regulatory Asset filing. This Regulatory Asset rate rider was removed from Goderich Hydro Distribution Rates effective May 1, 2008. Separate sub-accounts are maintained for expenses, interest, and recovery amounts.

Calculation of Carrying Charges:

Carrying charges have been applied to all variance accounts using the interest rate prescribed by the Board for approved deferred and variance accounts. Carrying charges are calculated using simple interest applied to the monthly opening principal balance in the account. Carrying charges are not applied to the stranded meter portion of account 1555.

TABLE OF INTEREST RATES USED FOR VARIANCE ACCOUNTS

May 2002 to April 30, 2006	7.25%
Q2 2006	4.14%
Q3 2006 to Q3 2007	4.59%
Q4 2007 to Q1 2008	5.14%
Q2 2008	4.08%
Q3 2008 to Q4 2008	3.35%
Q1 2009	2.45%
Q2 2009	1.00%
Q3 2009 to Q2 2010	0.55%
Q3 2010	0.89%
Q4 2010	1.20%
Q1 2011 to Q4 2012	1.47%

**CLEARANCE OF DEFFERAL AND VARIANCE ACCOUNTS - REQUEST FOR
DISPOSITION BY WAY OF A DEFERRAL AND VARIANCE ACCOUNT RATE
RIDER**

1580 RSVA – Wholesale Market Charge

Disposal of the principal balance of \$(119,610) and interest of \$(1,576) as at December 31, 2011 and forecasted interest at 1.47% on the December 2011 principal balance to April 30, 2013 of \$(2,336) is requested. Method of recovery: Allocation to rate classes on the basis of 2011 kWh sales.

1584 RSVA – Retail Transmission Network Charge

Disposal of the principal balance of \$289,719 and interest of \$5,342 as at December 31, 2011 and forecasted interest at 1.47% on the December 2011 principal balance to April 30, 2013 of \$5,659 is requested. Method of recovery: Allocation to rate classes on the basis of 2011 kWh sales.

1586 RSVA – Retail Transmission Connection Charge

Disposal of the principal balance of \$70,493 and interest of \$172 as at December 31, 2011 and forecasted interest at 1.47% on the December 2011 principal balance to April 30, 2013 of \$1,377 is requested. Method of recovery: Allocation to rate classes on the basis of 2011 kWh sales.

1588 RSVA – Power – Sub account Global Adjustment

Disposal of the principal balance of \$(69,318) and interest of \$(2,443) as at December 31, 2011 and forecasted interest at 1.47% on the December 2011 principal balance to April 30, 2013 of \$(1,354) is requested. Method of recovery: Allocation to rate classes on the basis of 2011 kWh sales to non-RPP customers.

1588 RSVA – Power – excluding Global Adjustment sub-account

Disposal of the principal balance of \$285,861 and interest of \$46,812 as at December 31, 2011 and forecasted interest at 1.47% on the December 2011 principal balance to April 30, 2013 of \$5,584 is requested. Method of recovery: Allocation to rate classes on the basis of 2011 kWh sales.

1572 Extraordinary Event Variance

Disposal of principal balance of \$341,134 and interest balance of \$4,661 as at December 31, 2011 and forecasted interest at 1.47% on the December 2011 principal balance to April 30, 2013 of \$6,687 is requested. Method of recovery: Allocation will be on the basis of our Cost Allocation Study and will be by class on a fixed monthly charge over a four year period.

1590 Regulatory Asset Recovery Variance Account

Disposal of principal balance of \$604 and interest balance of \$(41,171) as at December 31, 2011 and forecasted interest at 1.47% on the December 2011 principal balance to April 30, 2013 of \$90 is requested. Method of recovery: Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

1595 Regulatory Asset Recovery Variance Account

Disposal of principal balance of \$(39,950) and interest balance of \$(48,579) as at December 31, 2011 and forecasted interest at 1.47% on the December 2011 principal balance to April 30, 2013 of \$(780) is requested. Method of recovery: Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

Accounts Requested for Disposition

	<i>Principal Amount Dec. 2011</i>	<i>Interest Amount to Dec. 2011</i>	<i>Interest for 2012</i>	<i>Interest Jan 2013 to April 2013</i>	<i>Total Claim for 2011 Balances</i>
1580	(119,610)	(1,576)	(1,758)	(578)	(123,522)
1584	289,719	5,342	4,259	1,400	300,720
1586	70,493	172	1,036	341	72,042
1588	285,861	46,812	4,202	1,382	338,257
1588 - global adjustment	(69,318)	(2,443)	(1,019)	(335)	(73,115)
1590	4,608	(45,175)	68	22	(40,477)
1595 - 2009	(39,950)	(48,579)	(587)	(193)	(89,309)
Group 1 SubTotal	421,803	(45,447)	6,201	2,039	384,596
1521	4,234	334	62	20	4,650
1555	513,231		-	-	513,231
1556	118,967	12,104	514	171	131,756
1572	1,463,864	4,661	5,015	1,672	1,475,212
addition of lost revenue not in 2011 figure	130,000				130,000
reallocation to fixed assets from 1572	(1,252,730)				(1,252,730)
SubTotal	977,566	17,099	5,591	1,863	1,002,119
Grand total	1,399,369	(28,348)	11,792	3,902	1,386,715

Method of Disposition

The following table details the calculations used to determine the proposed regulatory asset rate rider by customer class.

RSVA Accounts Rider

Note: Large use class does not participate in Wholesale Market or Power RSVA

RSVA account Request for Disposition \$ 592,147

Network, connection, 1521 \$ 377,412

Wholesale and power \$ 214,735

\$ 592,147

Network, Connection, 1521

		Reg Asset Amnt	Determinant	One Year Rate Rider
Residential	18.32%	\$ 69,154	26,674,085	\$ 0.0026 kWh
GS < 50 kW	10.19%	\$ 38,443	14,504,928	\$ 0.0027 kWh
GS>50 to 499 kW	15.08%	\$ 56,924	68,831	\$ 0.8270 kW
GS>499 kW to 4999 kW	9.43%	\$ 35,582	32,194	\$ 1.1052 kW
Large Use	46.24%	\$ 174,498	156,689	\$ 1.1137 kW
Sentinel Lighting	0.01%	\$ 36	15,251	\$ 0.0024 kWh
Street Lights	0.68%	\$ 2,555	2,610	\$ 0.9790 kW
Unmetered	0.06%	\$ 220	84,408	\$ 0.0026 kWh
Total	100.00%	\$ 377,412		

Wholesale and Power

		Reg Asset Amnt	Determinant	One Year Rate Rider
Residential	34.08%	\$ 73,182	26,674,085	\$ 0.0027 kWh
GS < 50 kW	18.95%	\$ 40,682	14,504,928	\$ 0.0028 kWh
GS>50 to 499 kW	28.05%	\$ 60,240	68,831	\$ 0.8752 kW
GS>499 kW to 4999 kW	17.54%	\$ 37,655	32,194	\$ 1.1696 kW
Large Use	0.00%	\$ -	-	\$ - kW
Sentinel Lighting	0.02%	\$ 38	15,251	\$ 0.0025 kWh
Street Lights	1.26%	\$ 2,704	2,610	\$ 1.0360 kW
Unmetered	0.11%	\$ 232	84,408	\$ 0.0028 kWh
Total	100.00%	\$ 214,735		

Total RSVA + 1521

		Reg Asset Amnt	Determinant	One Year Rate Rider
Residential		\$ 142,336	26,674,085	\$ 0.0053 kWh
GS < 50 kW		\$ 79,125	14,504,928	\$ 0.0055 kWh
GS>50 to 499 kW		\$ 117,164	68,831	\$ 1.7022 kW
GS>499 kW to 4999 kW		\$ 73,238	32,194	\$ 2.2749 kW
Large Use		\$ 174,498	156,689	\$ 1.1137 kW
Sentinel Lighting		\$ 75	15,251	\$ 0.0049 kWh
Street Lights		\$ 5,259	2,610	\$ 2.0150 kW
Unmetered		\$ 452	84,408	\$ 0.0054 kWh
Total		\$ 592,147		

Accounts 1590 and 1595(2009) Rider

1595(2009) Variance			Determinant	One Year Rate Rider
Residential	48.38% - \$	43,208	26,674,085 -	0.0016 kWh
GS < 50 kW	17.75% - \$	15,852	14,504,928 -	0.0011 kWh
GS>50 to 499 kW	15.77% - \$	14,084	68,831 -	0.2046 kW
GS>499 kW to 4999 kW	6.53% - \$	5,832	32,194 -	0.1811 kW
Large Use	8.34% - \$	7,448	156,689 -	0.0475 kW
Sentinel Lighting	0.07% - \$	63	15,251 -	0.0041 kWh
Street Lights	2.78% - \$	2,483	2,610 -	0.9513 kW
Unmetered	0.38% - \$	339	84,408 -	0.0040 kWh
	100.00% - \$	89,309		

1590 variance recovery			Determinant	One Year Rate Rider
Residential	43.00% - \$	17,405	26,674,085 -	0.0007 kWh
GS < 50 kW	13.20% - \$	5,343	14,504,928 -	0.0004 kWh
GS>50 to 499 kW	11.90% - \$	4,817	68,831 -	0.0700 kW
GS>499 kW to 4999 kW	9.50% - \$	3,845	32,194 -	0.1194 kW
Large Use	21.40% - \$	8,662	156,689 -	0.0553 kW
Sentinel Lighting	0.10% - \$	40	15,251 -	0.0027 kWh
Street Lights	0.70% - \$	283	2,610 -	0.1086 kW
Unmetered	0.20% - \$	81	84,408 -	0.0010 kWh
	100.00% - \$	40,477		

Power –Global Adjustment Variance Rider

Global Adjustment Disposition	Reg Asset Amnt	Determinant	Rate Rider
Residential	6.81% - \$	4,980	2,552,187 \$ (0.0020) kWh
GS < 50 kW	4.52% - \$	3,306	1,694,587 \$ (0.0020) kWh
GS>50 to 499 kW	49.70% - \$	36,339	68,831 \$ (0.5279) kW
GS>499 kW to 4999 kW	36.45% - \$	26,649	32,194 \$ (0.8278) kW
Large Use	0.00% \$	-	156,689 \$ - kW
Sentinel Lighting	0.00% \$	-	- \$ - kW
Street Lights	2.52% - \$	1,840	2,610 \$ (0.7052) kW
Unmetered	0.00% \$	-	- \$ - kWh
Total	100.00% - \$	73,115	

Class Allocations

	Non RPP kWh	Class Allocation	Billed KWh	Class Allocation	Billed kwh without large use	Class Allocation
Residential	2,552,187	6.81%	26,544,487	18.32%	26,544,487	34.08%
GS < 50 kW	1,694,587	4.52%	14,756,141	10.19%	14,756,141	18.95%
GS>50 to 499 kW	18,624,423	49.70%	21,850,096	15.08%	21,850,096	28.05%
GS>499 kW to 4999 kW	13,658,203	36.45%	13,658,203	9.43%	13,658,203	17.54%
Large Use	-	0.00%	66,980,617	46.24%	-	0.00%
Sentinel Lighting	-	0.00%	13,939	0.01%	13,939	0.02%
Street Lights	943,265	2.52%	980,789	0.68%	980,789	1.26%
Unmetered	-	0.00%	84,324	0.06%	84,324	0.11%
	37,472,665	100%	144,868,596	100%	77,887,979	100.00%

Deferral and Variance Account Continuity Schedule

The following pages contain the continuity schedule for the deferral and variance account of Goderich. The balances being claimed for recovery or refund are as at the year ending balances of December 31st, 2011 plus calculated interest on these balances to April 30th, 2013.

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-10	Transactions Debit/ (Credit) during 2010 excluding interest and adjustments ³	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Principal Balance as of Dec-31-10
Group 1 Accounts						
LV Variance Account	1550	\$ -				\$ -
RSVA - Wholesale Market Service Charge	1580	\$ 68,113	\$ 92,053	\$ 57,257		\$ 102,909
RSVA - Retail Transmission Network Charge	1584	\$ 65	\$ 79,774	\$ 58,553		\$ 138,392
RSVA - Retail Transmission Connection Charge	1586	\$ 41,089	\$ 18,905	\$ 26,403		\$ 33,591
RSVA - Power (excluding Global Adjustment)	1588	\$ 382,203	\$ 383,982	\$ 87,029		\$ 88,808
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 214,672	\$ 71,410	\$ 30,662		\$ 112,600
Recovery of Regulatory Asset Balances	1590	\$ 40,717		\$ 8,610		\$ 49,327
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$ -				\$ -
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$ 442,280	\$ 278,038			\$ 164,242
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$ -				\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ 678,231	\$ 559,426	\$ 207,190	\$ -	\$ 88,385
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ 892,903	\$ 630,836	\$ 237,852	\$ -	\$ 24,215
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 214,672	\$ 71,410	\$ 30,662	\$ -	\$ 112,600
Group 2 Accounts						
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$ -				\$ -
Retail Cost Variance Account - Retail	1518	\$ -				\$ -
Misc. Deferred Debits	1525	\$ -				\$ -
Renewable Generation Connection Capital Deferral Account	1531	\$ -				\$ -
Renewable Generation Connection OM&A Deferral Account	1532	\$ -				\$ -
Renewable Generation Connection Funding Adder Deferral Account	1533	\$ -				\$ -
Smart Grid Capital Deferral Account	1534	\$ -				\$ -
Smart Grid OM&A Deferral Account	1535	\$ -				\$ -
Smart Grid Funding Adder Deferral Account	1536	\$ -				\$ -
Retail Cost Variance Account - STR	1548	\$ -				\$ -
Board-Approved CDM Variance Account	1567	\$ -				\$ -
Extra-Ordinary Event Costs	1572	\$ -				\$ -
Deferred Rate Impact Amounts	1574	\$ -				\$ -
RSVA - One-time	1582	\$ -				\$ -
Other Deferred Credits	2425	\$ -				\$ -
Group 2 Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Payments in Lieu of Taxes	1562	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$ 32,219				\$ 32,219
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$ -				\$ -
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$ 710,450	\$ 559,426	\$ 207,190	\$ -	\$ 58,166
Special Purpose Charge Assessment Variance Account⁹	1521	\$ -	\$ 28,806			\$ 28,806
LRAM Variance Account	1568					\$ -
Total including Account 1521 and Account 1568		\$ 710,450	\$ 588,232	\$ 207,190	\$ -	\$ 84,972
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$ 354,307	\$ 146,297			\$ 500,604
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	\$ 52,653	\$ 46,276			\$ 98,929
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555	\$ -	\$ 204,139			\$ 204,139
Smart Meter OM&A Variance ¹¹	1556	\$ 37,599	\$ 39,606			\$ 77,205
The following is not included in the total claim but are included on a memo basis:						
Deferred PILs Contra Account ⁵	1563	\$ -				\$ -
IFRS-CGAAP Transition PP&E Amounts ¹⁰	1575	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -
Disposition and Recovery of Regulatory Balances ⁷	1595	\$ -	\$ 54,678	\$ 207,190		\$ 152,512

2010

Account Descriptions	Account Number	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ¹	Closing Interest Amounts as of Dec-31-10
Group 1 Accounts						
LV Variance Account	1550	\$ -				\$ -
RSVA - Wholesale Market Service Charge	1580	-\$ 1,264	-\$ 701	\$ 38		-\$ 1,927
RSVA - Retail Transmission Network Charge	1584	-\$ 1,477	\$ 570	\$ 1,696		\$ 789
RSVA - Retail Transmission Connection Charge	1586	-\$ 272	\$ 332	\$ 94		-\$ 698
RSVA - Power (excluding Global Adjustment)	1588	-\$ 41,209	\$ 245	\$ 39,484		-\$ 1,480
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 1,941	\$ 766	\$ 1,354		\$ 1,353
Recovery of Regulatory Asset Balances	1590	\$ -		\$ 48,723		-\$ 48,723
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$ -				\$ -
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	-\$ 45,254	-\$ 2,298			-\$ 47,552
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$ -				\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$ 87,535	-\$ 1,750	\$ 8,953	\$ -	-\$ 98,238
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 89,476	-\$ 2,516	\$ 7,599	\$ -	-\$ 99,591
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 1,941	\$ 766	\$ 1,354	\$ -	\$ 1,353
Group 2 Accounts						
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$ -				\$ -
Retail Cost Variance Account - Retail	1518	\$ -				\$ -
Misc. Deferred Debits	1525	\$ -				\$ -
Renewable Generation Connection Capital Deferral Account	1531	\$ -				\$ -
Renewable Generation Connection OM&A Deferral Account	1532	\$ -				\$ -
Renewable Generation Connection Funding Adder Deferral Account	1533	\$ -				\$ -
Smart Grid Capital Deferral Account	1534	\$ -				\$ -
Smart Grid OM&A Deferral Account	1535	\$ -				\$ -
Smart Grid Funding Adder Deferral Account	1536	\$ -				\$ -
Retail Cost Variance Account - STR	1548	\$ -				\$ -
Board-Approved CDM Variance Account	1567	\$ -				\$ -
Extra-Ordinary Event Costs	1572	\$ -				\$ -
Deferred Rate Impact Amounts	1574	\$ -				\$ -
RSVA - One-time	1582	\$ -				\$ -
Other Deferred Credits	2425	\$ -				\$ -
Group 2 Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Payments in Lieu of Taxes	1562	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$ -				\$ -
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$ 87,535	-\$ 1,750	\$ 8,953	\$ -	-\$ 98,238
Special Purpose Charge Assessment Variance Account⁹	1521		\$ 186			\$ 186
LRAM Variance Account	1568					\$ -
Total including Account 1521 and Account 1568		-\$ 87,535	-\$ 1,564	\$ 8,953	\$ -	-\$ 98,052
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$ -				\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	\$ -				\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555	\$ -				\$ -
Smart Meter OM&A Variance ¹¹	1556	\$ 2,741	-\$ 402			\$ 2,339
The following is not included in the total claim but are included on a memo basis:						
Deferred PILs Contra Account ⁵	1563	\$ -				\$ -
IFRS-CGAAP Transition PP&E Amounts ¹⁰	1575	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -
Disposition and Recovery of Regulatory Balances ⁷	1595	\$ -	-\$ 1,144	\$ 8,953		\$ 7,809

2011

Principal

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions Debit/(Credit) during 2011 excluding interest and adjustments ¹	Board-Approved Disposition during 2011	Other ² Adjustments during Q1 2011	Other ² Adjustments during Q2 2011	Other ² Adjustments during Q3 2011	Other ² Adjustments during Q4 2011	Closing Principal Balance as of Dec-31-11
Group 1 Accounts									
LV Variance Account	1550	\$ -							\$ -
RSVA - Wholesale Market Service Charge	1580	-\$ 102,909	-\$ 84,813	-\$ 68,112					-\$ 119,610
RSVA - Retail Transmission Network Charge	1584	\$ 138,392	\$ 151,383	\$ 66					\$ 289,719
RSVA - Retail Transmission Connection Charge	1586	-\$ 33,591	\$ 62,995	-\$ 41,089					\$ 70,493
RSVA - Power (excluding Global Adjustment)	1588	\$ 88,808	-\$ 185,250	-\$ 382,303					\$ 285,861
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 112,600	\$ 32,755	\$ 214,673					-\$ 69,318
Recovery of Regulatory Asset Balances	1590	\$ 49,327		\$ 44,719					\$ 4,608
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$ -							\$ -
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	-\$ 164,242	\$ 124,292						-\$ 39,950
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$ -							\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ 88,385	\$ 101,372	-\$ 232,046	\$ -	\$ -	\$ -	\$ -	\$ 421,803
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ 24,215	\$ 68,617	-\$ 446,719	\$ -	\$ -	\$ -	\$ -	\$ 491,121
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 112,600	\$ 32,755	\$ 214,673	\$ -	\$ -	\$ -	\$ -	-\$ 69,318
Group 2 Accounts									
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -							\$ -
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -							\$ -
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ -							\$ -
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$ -							\$ -
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$ -							\$ -
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$ -							\$ -
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$ -							\$ -
Retail Cost Variance Account - Retail	1518	\$ -							\$ -
Misc. Deferred Debits	1525	\$ -							\$ -
Renewable Generation Connection Capital Deferral Account	1531	\$ -							\$ -
Renewable Generation Connection OM&A Deferral Account	1532	\$ -							\$ -
Renewable Generation Connection Funding Adder Deferral Account	1533	\$ -							\$ -
Smart Grid Capital Deferral Account	1534	\$ -							\$ -
Smart Grid OM&A Deferral Account	1535	\$ -							\$ -
Smart Grid Funding Adder Deferral Account	1536	\$ -							\$ -
Smart Grid Cost Variance Account - STR	1548	\$ -							\$ -
Board-Approved CDM Variance Account	1567	\$ -							\$ -
Extra-Ordinary Event Costs	1572	\$ -	\$ 1,463,864						\$ 1,463,864
Deferred Rate Impact Amounts	1574	\$ -							\$ -
RSVA - One-time	1582	\$ -							\$ -
Other Deferred Credits	2425	\$ -							\$ -
Group 2 Sub-Total		\$ -	\$ 1,463,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,463,864
Deferred Payments in Lieu of Taxes	1562	\$ -							\$ -
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$ 32,219							-\$ 32,219
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/QVAT Input Tax Credits (ITCs)	1592	\$ -							\$ -
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$ 56,166	\$ 1,565,236	-\$ 232,046	\$ -	\$ -	\$ -	\$ -	\$ 1,853,448
Special Purpose Charge Assessment Variance Account ⁹	1521	\$ 28,806	-\$ 24,572						\$ 4,234
LRAM Variance Account	1558	\$ -							\$ -
Total including Account 1521 and Account 1558		\$ 84,972	\$ 1,540,664	-\$ 232,046	\$ -	\$ -	\$ -	\$ -	\$ 1,857,682
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$ 500,604	-\$ 18,809						\$ 481,795
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	-\$ 98,929	-\$ 73,773						-\$ 172,702
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555	\$ 204,139							\$ 204,139
Smart Meter OM&A Variance ¹¹	1556	\$ 77,205	\$ 41,761						\$ 118,966
The following is not included in the total claim but are included on a memo basis:									
Deferred PILs Contra Account ⁵	1563	\$ -							\$ -
IFRS-CGAAP Transition PP&E Amounts ¹⁰	1575	\$ -							\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/QVAT Contra Account	1592	\$ -							\$ -
Disposition and Recovery of Regulatory Balances ⁷	1595	-\$ 152,512	\$ 240,554	\$ 232,046					-\$ 144,004

West Coast Huron Energy

EB-2012-0175

Exhibit: 9

Tab: 1

Schedule: 3

Account Descriptions	Account Number	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other ²	Closing Interest Amounts as of Dec-31-11
Group 1 Accounts						
LV Variance Account	1550	\$ -				\$ -
RSVA - Wholesale Market Service Charge	1590	-\$ 1,927	-\$ 1,605	1,956		-\$ 1,576
RSVA - Retail Transmission Network Charge	1584	\$ 789	\$ 3,076	1,477		\$ 5,342
RSVA - Retail Transmission Connection Charge	1586	-\$ 698	\$ 181	689		\$ 172
RSVA - Power (excluding Global Adjustment)	1588	-\$ 1,480	\$ 3,207	45,085		\$ 46,812
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 1,353	\$ 321	4,117		-\$ 2,443
Recovery of Regulatory Asset Balances	1590	-\$ 48,723	-\$	3,548		-\$ 45,175
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$ -				\$ -
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	-\$ 47,552	-\$ 1,027			-\$ 48,579
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$ -				\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$ 98,238	\$ 4,153	48,638	\$ -	-\$ 45,447
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 99,591	\$ 3,832	52,755	\$ -	-\$ 43,004
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 1,353	\$ 321	4,117	\$ -	-\$ 2,443
Group 2 Accounts						
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$ -				\$ -
Retail Cost Variance Account - Retail	1518	\$ -				\$ -
Misc. Deferred Debits	1525	\$ -				\$ -
Renewable Generation Connection Capital Deferral Account	1531	\$ -				\$ -
Renewable Generation Connection OM&A Deferral Account	1532	\$ -				\$ -
Renewable Generation Connection Funding Adder Deferral Account	1533	\$ -				\$ -
Smart Grid Capital Deferral Account	1534	\$ -				\$ -
Smart Grid OM&A Deferral Account	1535	\$ -				\$ -
Smart Grid Funding Adder Deferral Account	1536	\$ -				\$ -
Retail Cost Variance Account - STR	1548	\$ -				\$ -
Board-Approved CDM Variance Account	1567	\$ -				\$ -
Extra-Ordinary Event Costs	1572	\$ -	\$ 4,661			\$ 4,661
Deferred Rate Impact Amounts	1574	\$ -				\$ -
RSVA - One-time	1582	\$ -				\$ -
Other Deferred Credits	2425	\$ -				\$ -
Group 2 Sub-Total		\$ -	\$ 4,661	\$ -	\$ -	\$ 4,661
Deferred Payments in Lieu of Taxes	1562	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$ -				\$ -
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$ 98,238	\$ 8,814	48,638	\$ -	-\$ 40,786
Special Purpose Charge Assessment Variance Account⁹	1521	\$ 186	\$ 148			\$ 334
LRAM Variance Account	1568	\$ -				\$ -
Total including Account 1521 and Account 1568		-\$ 98,052	\$ 8,962	48,638	\$ -	-\$ 40,452
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$ -				\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	\$ -				\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555	\$ -				\$ -
Smart Meter OM&A Variance ¹¹	1556	\$ 2,339	\$ 9,765			\$ 12,104
The following is not included in the total claim but are included on a memo basis:						
Deferred PILs Contra Account ⁵	1563	\$ -				\$ -
IFRS-CGAAP Transition PP&E Amounts ¹⁰	1575	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -
Disposition and Recovery of Regulatory Balances ⁷	1595	\$ 7,809	-\$ 4,039	48,638		-\$ 44,868

		Projected Interest on Dec-31-11 Balances			
Account Descriptions	Account Number	Projected Interest from Jan 1, 2012 to December 31, 2012 on Dec 31 -11 balance adjusted for disposition during 2012 ⁵	Projected Interest from January 1, 2013 to April 30, 2013 on Dec 31 -11 balance adjusted for disposition during 2012 ⁶	Total Claim	
Group 1 Accounts					
LV Variance Account	1550		\$	-	
RSVA - Wholesale Market Service Charge	1580	-\$	1,758 \$	578 \$	
RSVA - Retail Transmission Network Charge	1584	\$	4,259 \$	1,400 \$	
RSVA - Retail Transmission Connection Charge	1586	\$	1,036 \$	341 \$	
RSVA - Power (excluding Global Adjustment)	1588	\$	4,202 \$	1,382 \$	
RSVA - Power - Sub-account - Global Adjustment	1588	-\$	1,019 \$	335 \$	
Recovery of Regulatory Asset Balances	1590	\$	68 \$	22 \$	
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595		\$	-	
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	-\$	587 \$	193 \$	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595		\$	-	
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$	6,201 \$	2,039 \$	
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$	7,220 \$	2,374 \$	
RSVA - Power - Sub-account - Global Adjustment	1588	-\$	1,019 \$	335 \$	
Group 2 Accounts					
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508		\$	-	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508		\$	-	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		\$	-	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		\$	-	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery					
Variance - Ontario Clean Energy Benefit Act ⁸	1508		\$	-	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery					
Carrying Charges	1508		\$	-	
Other Regulatory Assets - Sub-Account - Other ⁴	1508		\$	-	
Retail Cost Variance Account - Retail	1518		\$	-	
Asc. Deferred Debits	1525		\$	-	
Renewable Generation Connection Capital Deferral Account	1531		\$	-	
Renewable Generation Connection OM&A Deferral Account	1532		\$	-	
Renewable Generation Connection Funding Adder Deferral Account	1533		\$	-	
Smart Grid Capital Deferral Account	1534		\$	-	
Smart Grid OM&A Deferral Account	1535		\$	-	
Smart Grid Funding Adder Deferral Account	1536		\$	-	
Retail Cost Variance Account - STR	1548		\$	-	
Board-Approved CDM Variance Account	1567		\$	-	
Extra-Ordinary Event Costs	1572	\$	5,015 \$	1,672 \$	
Deferred Rate Impact Amounts	1574		\$	-	
RSVA - One-time	1582		\$	-	
Other Deferred Credits	2425		\$	-	
Group 2 Sub-Total		\$	5,015 \$	1,672 \$	
Deferred Payments in Lieu of Taxes	1562		\$	-	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		\$	32,219	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592		\$	-	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$	11,216 \$	3,711 \$	
Special Purpose Charge Assessment Variance Account⁹	1521	\$	62 \$	20 \$	

PROPOSED RATES AND BILL IMPACTS

The following table summarizes the proposed Regulatory Asset Recovery rates by class and the impact of those rates. The rate riders below exclude Smart Meters, Stranded Meters and Extraordinary event recoveries. For the rate classes which have been allocated a portion of the non RPP kWh and in turn the credit balance of the Global Adjustment account the impact is a reduction in their rates.

	Rate Rider	Rate Rider GA	Impact	Impact GA
Residential	0.0031 \$	(0.0020)	1.90% ↗	(1.19)%
GS < 50 kW	0.004 \$	(0.0020)	2.85% ↗	(1.37)%
GS>50 to 499 kW	1.4276 \$	(0.5279)	12.12% ↗	(3.84)%
GS>499 kW to 4999 k	1.9743 \$	(0.8278)	13.04% ↗	(4.62)%
Large Use	1.0108		7.45%	
Sentinel Lighting	-0.0019		0.00%	
Street Lights	0.9552 \$	(0.7052)	3.16% ↗	(2.21)%
Unmetered	0.0004		0.10%	0.000%

EXTRAORDINARY EVENT VARIANCE - F3 TORNADO

On August 21, 2011, the Town of Goderich was subject to a F3 Tornado that caused extensive damage to West Coast Huron's electricity distribution system and building, and caused loss of revenue from impacted commercial and residential customers. West Coast Huron filed a Z Factor application, EB-2011-0335, with the following cost claim at the time of submission with additional costs anticipated.

Infrastructure replacement	1,440,339
Interest cost	191,982
Loss in revenue	130,000
Net book value of assets destroyed	<u>229,500</u>
	<u>1,991,821</u>

In the Decision with Reasons issued January 31, 2012, the Board agreed that a Z-factor event had occurred. The Board found that West Coast Huron Energy demonstrated that the eligibility criteria of causation and materiality had been met. The Board instructed West Coast Huron to apply for a Z-factor adjustment in its next rebasing application when actual incremental costs and lost revenues could be clearly identified. The review would be limited to prudence, cost allocation and rate design matters since causation and materiality have already been established.

Final costs have been accumulated for the initial recovery from the tornado and are summarized as follows:

Capital costs	
Outside services	929,732
Materials	246,867
Payroll - overtime	69,436
Truck time - overtime	6,695
	<u>1,252,730</u>
Other items	
Net book value of distribution assets destroyed	197,109
Lost revenue	130,000
OM & A costs	24,379
Recovery - scrap	- 10,355
	<u>341,133</u>

West Coast Huron Energy had initially included an interest component in its submission related to recovery of the full variance (capital and other) over a 63 month period. The anticipated interest for 2012 and Q1 of 2013 has been reduced to reflect the capitalization of the new distribution assets and is only calculated on the "other items" balance at 1.47%.

West Coast Huron Energy proposes that the recovery be implemented by means of a fixed rate rider as the most equitable method for its customers. The damage suffered is a general distribution issue as the destroyed infrastructure was used to serve all rate classifications. West Coast Huron Energy believes the recovery should not vary by individual customer demand. Class allocation of the extraordinary event variance would be based on the relative class proportions shown in the base revenue requirement derived from the cost allocation and consistent with the application rate design.

Recovery of the Extraordinary Event Variance 4 year recovery rider

\$352,482 Extraordinary Event Rider					1 year recovery	1 year recovery	4 year recovery	4 year recovery
	Reg Asset Amnt	# of Customers			per customer	Per month/customer	per customer	per month/customer
Residential	48.94% \$	172,522	3,234	\$	53.35	\$ 4.45	\$ 13.34	\$ 1.11
GS < 50 kW	15.50% \$	54,627	461	\$	118.50	\$ 9.87	\$ 29.62	\$ 2.47
GS > 50 to 499 kW	11.97% \$	42,203	46	\$	917.45	\$ 76.45	\$ 229.36	\$ 19.11
GS > 499 kW to 4999 kW	5.15% \$	18,156	3	\$	6,052.05	\$ 504.34	\$ 1,513.01	\$ 126.08
Large Use	13.49% \$	47,566	1	\$	47,566.23	\$ 3,963.85	\$ 11,891.56	\$ 990.96
Sentinel Lighting	0.11% \$	385	8	\$	48.15	\$ 4.01	\$ 12.04	\$ 1.00
Street Lights	4.49% \$	15,838	1,298	\$	12.20	\$ 1.02	\$ 3.05	\$ 0.25
Unmetered	0.34% \$	1,185	4	\$	296.37	\$ 24.70	\$ 74.09	\$ 6.17
Total	100.00% \$	352,482	5,055					

SMART METERS

On December 15, 2011, the Ontario Energy Board issued Guideline G-2011-000 Smart Meter Funding and Cost Recovery – Final Disposition. The guideline sets out the Board's filing instructions in relation to the funding of, and the recovery of costs associated with smart meter activities conducted by Ontario electricity distributors.

West Coast Huron Energy Inc. has been authorized to conduct smart meter activities by virtue of paragraph 8 of Section 1(1) of O. Reg. 427/06, conditional on our meters being acquired pursuant to and in compliance with a Request for Proposal issued by London Hydro Inc. A letter was received from PRP International Fairness Advisory Services regarding the Attestation of the Fairness Commissioner for the London Hydro & Consortium Smart Meter Project as it relates specifically to the two highest ranked proponents for West Coast Huron Energy Inc.

West Coast Huron Energy Inc. had installed all smart meters for residential and low volume general service consumers by December 31, 2010. The utility began billing low volume customers using Smart Meter register reads in March of 2011. West Coast Huron Energy Inc. requested and was granted an extension in relation to the mandated date for the implementation of time-of-use (TOU) pricing rates for Regulated Price Plan (RPP) consumers to January 31, 2012. The utility has successfully completed the deployment of the smart meters and TOU pricing for the residential and low volume general service customers within the revised timeframe.

A continuity of the smart meter accounts are provided above as part of the Deferral and Variance Account Continuity Schedule. The Smart Meter Model Schedules have also been provided.

West Coast Huron Energy Inc. is requesting a Utility Specific Smart Meter Disposition Rate Rider be approved by the Board as part of the 2013 Cost of Service rate application.

The following is the completed Smart Meter Model prepared by Goderich Hydro that produces a Smart Meter Disposition Rate Rider of \$0.83 per customer per month for one year.

The proposed rate changes will result in the following bill impacts:

- monthly bill increases of \$0.83 or .65% for a typical Residential customer and;
- monthly bill increases of \$0.83 for a General Service less than 50 kW customers

West Coast Huron Energy Inc. respectfully submits that the costs necessary to fulfill its obligations under the provincially mandated Smart Meter initiative have been prudently incurred in accordance with Board guidelines; the proposed rider and resulting bill impact is just and reasonable and it is appropriate that the Board approve this proposed rider at this time, for implementation effective May 1, 2013.

Smart Meter Capital Cost and Operational Expense Data

Smart Meter Installation Plan

Actual/Planned number of Smart Meters installed during the Calendar Year

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 Forecast	2013 Forecast	Total
Residential				1,544	1,690	92			3,326
General Service < 50 kW				191	291	13			495
Actual/Planned number of Smart Meters installed (Residential and GS < 50 kW only)	0	0	0	1735	1981	105	0	0	3821
Percentage of Residential and GS < 50 kW Smart Meter Installations Completed	0.00%	0.00%	0.00%	45.41%	97.25%	100.00%	0.00%	100.00%	100.00%
Actual/Planned number of GS > 50 kW meters installed									0
Other (please identify)									0
Total Number of Smart Meters installed or planned to be installed	0	0	0	1735	1981	105	0	0	3821

1 Capital Costs

1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)

1.1.1 Smart Meters (may include new meters and modules, etc.)

1.1.2 Installation Costs (may include socket kits, labour, vehicle, benefits, etc.)

1.1.3a Workforce Automation Hardware (may include fieldwork handhelds, barcode hardware, etc.)

1.1.3b Workforce Automation Software (may include fieldwork handhelds, barcode hardware, etc.)

Total Advanced Metering Communications Devices (AMCD)

Asset Type
Asset type must be
selected to enable
calculations

Smart Meter

Smart Meter

Asset Type

Smart Meter

Other Equipment

Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	Forecast	
			338,453	110,441	4,842			\$ 453,736
				27,822				\$ 27,822
								\$ -
								\$ -
\$ -	\$ -	\$ -	\$ 338,453	\$ 138,263	\$ 4,842	\$ -	\$ -	\$ 481,558
Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	Forecast	
				15,588				\$ 15,588
								\$ -
			1,243					\$ 1,243
\$ -	\$ -	\$ -	\$ 1,243	\$ 15,588	\$ -	\$ -	\$ -	\$ 16,831

1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)

1.2.1 Collectors

1.2.2 Repeaters (may include radio licence, etc.)

1.2.3 Installation (may include meter seals and rings, collector computer hardware, etc.)

Total Advanced Metering Regional Collector (AMRC) (includes LAN)

	Asset Type	Audited Actual						Forecast	
1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)									
1.3.1 Computer Hardware									\$ -
1.3.2 Computer Software									\$ -
1.3.3 Computer Software Licences & Installation (includes hardware and software) (may include AS/400 disk space, backup and recovery computer, UPS, etc.)									\$ -
Total Advanced Metering Control Computer (AMCC)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Asset Type	Audited Actual						Forecast	
1.4 WIDE AREA NETWORK (WAN)									
1.4.1 Activation Fees									\$ -
Total Wide Area Network (WAN)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Asset Type	Audited Actual						Forecast	
1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY									
1.5.1 Customer Equipment (including repair of damaged equipment)									\$ -
1.5.2 AMI Interface to CIS	Applications Software					22,806	13,982		\$ 36,788
1.5.3 Professional Fees	Smart Meter					30,600			\$ 30,600
1.5.4 Integration									\$ -
1.5.5 Program Management									\$ -
1.5.6 Other AMI Capital									\$ -
Total Other AMI Capital Costs Related to Minimum Functionality		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,406</u>	<u>\$ 13,982</u>	<u>\$ -</u>	<u>\$ 67,388</u>
Total Capital Costs Related to Minimum Functionality		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,696</u>	<u>\$ 207,257</u>	<u>\$ 18,824</u>	<u>\$ -</u>	<u>\$ 565,777</u>

Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	Forecast
1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY								
<i>(Please provide a descriptive title and identify nature of beyond minimum functionality costs)</i>								
1.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 425/06								\$ -
1.6.2 Costs for deployment of smart meters to customers other than residential and small general service								\$ -
1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDM/R, etc.								\$ -
Total Capital Costs Beyond Minimum Functionality	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Smart Meter Capital Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,696</u>	<u>\$ 207,257</u>	<u>\$ 18,824</u>	<u>\$ -</u>	<u>\$ 565,777</u>

2 OM&A Expenses

	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	Forecast	
2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)									\$ -
2.1.1 Maintenance (may include meter re-verification costs, etc.)									\$ -
2.1.2 Other (please specify)									\$ -
Total Incremental AMCD OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)									
2.2.1 Maintenance									\$ -
2.2.2 Other (please specify)									\$ -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3 ADVANCED METERING CONTROL COMPUTER (AMCC)									
2.3.1 Hardware Maintenance (may include server support, etc.)									\$ -
2.3.2 Software Maintenance (may include maintenance support, etc.)									\$ -
2.3.2 Other (please specify)									\$ -
Total Incremental AMCC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.4 WIDE AREA NETWORK (WAN)									
2.4.1 WAN Maintenance									\$ -
2.4.2 Other (please specify)									\$ -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.5 OTHER AMI OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY									
2.5.1 Business Process Redesign									\$ -
2.5.2 Customer Communication (may include project communication, etc.)				912		3,498			\$ 4,410
2.5.3 Program Management				24,371					\$ 24,371
2.5.4 Change Management (may include training, etc.)									\$ -
2.5.5 Administration Costs				2,350	3,224	628			\$ 6,202
2.5.6 Other AMI Expenses (please specify)									\$ -
Total Other AMI OM&A Costs Related to Minimum Functionality	\$ -	\$ -	\$ -	\$ 27,633	\$ 3,224	\$ 4,126	\$ -	\$ -	\$ 34,983
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ -	\$ 27,633	\$ 3,224	\$ 4,126	\$ -	\$ -	\$ 34,983
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive title and identify nature of beyond minimum functionality costs)	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual			
2.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg.425/06									\$ -
2.6.2 Costs for deployment of smart meters to customers other than residential and small general service									\$ -
2.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDM/RL, etc.									\$ -
Total OM&A Costs Beyond Minimum Functionality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Smart Meter OM&A Costs	\$ -	\$ -	\$ -	\$ 27,633	\$ 3,224	\$ 4,126	\$ -	\$ -	\$ 34,983

3.1 Capital

[illegible]

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	2006	2007	2008	2009	2010	2011	2012	2013
Cost of Capital								
Capital Structure¹								
Deemed Short-term Debt Capitalization			4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Deemed Long-term Debt Capitalization		0.0%	56.0%	56.0%	56.0%	56.0%	56.0%	56.0%
Deemed Equity Capitalization	100.0%	100.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Preferred Shares								
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cost of Capital Parameters								
Deemed Short-term Debt Rate			4.47%	1.33%	2.07%	2.43%	2.08%	2.08%
Long-term Debt Rate (actual/embedded/deemed) ²	5.80%	5.80%	5.92%	7.62%	5.87%	5.48%	4.41%	4.41%
Target Return on Equity (ROE)	9.0%	9.00%	8.57%	8.01%	9.85%	9.66%	9.12%	9.12%
Return on Preferred Shares								
WACC	9.00%	9.00%	6.92%	7.52%	7.31%	7.03%	6.20%	6.20%
Working Capital Allowance								
Working Capital Allowance Rate	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	13.0%
<i>(% of the sum of Cost of Power + controllable expenses)</i>								
Taxes/PILs								
Aggregate Corporate Income Tax Rate	36.12% ³	36.12% ³	33.50% ³	33.00% ³	31.00% ³	28.25% ³	26.25% ³	25.50% ³
Capital Tax (until July 1st, 2010)	0.30%	0.225%	0.225%	0.225%	0.075%	0.00%	0.00%	0.00%
Depreciation Rates								
<i>(expressed as expected useful life in years)</i>								
Smart Meters - years				15	15	15	15	15
- rate (%)	0.00%	0.00%	0.00%	6.67%	6.67%	6.67%	6.67%	6.67%
Computer Hardware - years				10	10	10	10	10
- rate (%)	0.00%	0.00%	0.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Computer Software - years								
- rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tools & Equipment - years								
- rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Equipment - years								
- rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CCA Rates								
Smart Meters - CCA Class				47	47	47	47	47
Smart Meters - CCA Rate				8%	8%	8%	8%	8%
Computer Equipment - CCA Class				10	10	10	10	10
Computer Equipment - CCA Rate				30%	30%	30%	30%	30%
General Equipment - CCA Class								
General Equipment - CCA Rate								
Applications Software - CCA Class				10	10	10	10	10
Applications Software - CCA Rate				30%	30%	30%	30%	30%

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[illegible]

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Net Fixed Assets - Computer Software (Including Applications Software)

Gross Book Value									
Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,806	\$ 36,788	\$ 36,788	
Capital Additions during year (from Smart Meter Costs)	\$ -	\$ -	\$ -	\$ -	\$ 22,806	\$ 13,982	\$ -	\$ -	
Retirements/Removals (if applicable)									
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ 22,806	\$ 36,788	\$ 36,788	\$ 36,788	
Accumulated Depreciation									
Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,280	\$ 5,958	\$ 9,636	
Amortization expense during year	\$ -	\$ -	\$ -	\$ -	\$ 2,280	\$ 3,678	\$ 3,678	\$ 3,678	
Retirements/Removals (if applicable)									
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ 2,280	\$ 5,958	\$ 9,636	\$ 13,314	
Net Book Value									
Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,086	\$ 42,746	\$ 46,424	
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ 25,086	\$ 42,746	\$ 46,424	\$ 50,102	
Average Net Book Value	\$ -	\$ -	\$ -	\$ -	\$ 12,543	\$ 33,916	\$ 44,585	\$ 48,263	

Net Fixed Assets - Tools and Equipment

Gross Book Value									
Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Additions during year (from Smart Meter Costs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Retirements/Removals (if applicable)									
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Accumulated Depreciation									
Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Amortization expense during year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Retirements/Removals (if applicable)									
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Book Value									
Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Average Net Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Net Fixed Assets - Other Equipment

Gross Book Value									
Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243	
Capital Additions during year (from Smart Meter Costs)	\$ -	\$ -	\$ -	\$ 1,243	\$ -	\$ -	\$ -	\$ -	
Retirements/Removals (if applicable)									
Closing Balance	\$ -	\$ -	\$ -	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243	
Accumulated Depreciation									
Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ 124	\$ 248	\$ 372	\$ 496	
Amortization expense during year	\$ -	\$ -	\$ -	\$ 124	\$ 124	\$ 124	\$ 124	\$ 124	
Retirements/Removals (if applicable)									
Closing Balance	\$ -	\$ -	\$ -	\$ 124	\$ 248	\$ 372	\$ 496	\$ 620	
Net Book Value									
Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ 1,367	\$ 1,491	\$ 1,615	\$ 1,739	
Closing Balance	\$ -	\$ -	\$ -	\$ 1,367	\$ 1,491	\$ 1,615	\$ 1,739	\$ 1,863	
Average Net Book Value	\$ -	\$ -	\$ -	\$ 684	\$ 1,429	\$ 1,553	\$ 1,677	\$ 1,801	

West Coast Huron Energy

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Schedule: 6

	2006	2007	2008	2009	2010	2011	2012	2013
Average Net Fixed Asset Values (from Sheet 4)								
Smart Meters	\$ -	\$ -	\$ -	\$ 163,586	\$ 405,041	\$ 467,821	\$ 435,139	\$ 399,956
Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Software	\$ -	\$ -	\$ -	\$ -	\$ 12,543	\$ 33,916	\$ 44,585	\$ 48,263
Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Equipment	\$ -	\$ -	\$ -	\$ 684	\$ 1,429	\$ 1,553	\$ 1,677	\$ 1,801
Total Net Fixed Assets	\$ -	\$ -	\$ -	\$ 164,269	\$ 419,013	\$ 503,290	\$ 481,401	\$ 450,020
Working Capital								
Operating Expenses (from Sheet 2)	\$ -	\$ -	\$ -	\$ 27,633	\$ 3,224	\$ 4,126	\$ -	\$ -
Working Capital Factor (from Sheet 3)	15%	15%	15%	15%	15%	15%	15%	13%
Working Capital Allowance	\$ -	\$ -	\$ -	\$ 4,145	\$ 484	\$ 619	\$ -	\$ -
Incremental Smart Meter Rate Base	\$ -	\$ -	\$ -	\$ 168,414	\$ 419,496	\$ 503,908	\$ 481,401	\$ 450,020
Return on Rate Base								
<i>Capital Structure</i>								
Deemed Short Term Debt	\$ -	\$ -	\$ -	\$ 6,737	\$ 16,780	\$ 20,156	\$ 19,256	\$ 18,001
Deemed Long Term Debt	\$ -	\$ -	\$ -	\$ 94,312	\$ 234,918	\$ 282,189	\$ 269,585	\$ 252,011
Equity	\$ -	\$ -	\$ -	\$ 67,366	\$ 167,799	\$ 201,563	\$ 192,560	\$ 180,008
Preferred Shares	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capitalization	\$ -	\$ -	\$ -	\$ 168,414	\$ 419,496	\$ 503,908	\$ 481,401	\$ 450,020
<i>Return on</i>								
Deemed Short Term Debt	\$ -	\$ -	\$ -	\$ 90	\$ 347	\$ 490	\$ 401	\$ 374
Deemed Long Term Debt	\$ -	\$ -	\$ -	\$ 7,187	\$ 13,790	\$ 15,464	\$ 11,889	\$ 11,114
Equity	\$ -	\$ -	\$ -	\$ 5,396	\$ 16,528	\$ 19,471	\$ 17,562	\$ 16,417
Preferred Shares	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Return on Capital	\$ -	\$ -	\$ -	\$ 12,672	\$ 30,665	\$ 35,425	\$ 29,851	\$ 27,905
Operating Expenses	\$ -	\$ -	\$ -	\$ 27,633	\$ 3,224	\$ 4,126	\$ -	\$ -
Amortization Expenses (from Sheet 4)								
Smart Meters	\$ -	\$ -	\$ -	\$ 11,282	\$ 28,712	\$ 35,022	\$ 35,183	\$ 35,183
Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Software	\$ -	\$ -	\$ -	\$ -	\$ 2,280	\$ 3,678	\$ 3,678	\$ 3,678
Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Equipment	\$ -	\$ -	\$ -	\$ 124	\$ 124	\$ 124	\$ 124	\$ 124
Total Amortization Expense in Year	\$ -	\$ -	\$ -	\$ 11,158	\$ 26,308	\$ 31,220	\$ 31,381	\$ 31,381
Incremental Revenue Requirement before Taxes/PILs	\$ -	\$ -	\$ -	\$ 51,463	\$ 60,197	\$ 70,770	\$ 61,232	\$ 59,286
Calculation of Taxable Income								
Incremental Operating Expenses	\$ -	\$ -	\$ -	\$ 27,633	\$ 3,224	\$ 4,126	\$ -	\$ -
Amortization Expense	\$ -	\$ -	\$ -	\$ 11,158	\$ 26,308	\$ 31,220	\$ 31,381	\$ 31,381
Interest Expense	\$ -	\$ -	\$ -	\$ 7,276	\$ 14,137	\$ 15,954	\$ 12,289	\$ 11,468
Net Income for Taxes/PILs	\$ -	\$ -	\$ -	\$ 5,396	\$ 16,528	\$ 19,471	\$ 17,562	\$ 16,417
Grossed-up Taxes/PILs (from Sheet 7)	\$ -	\$ -	\$ -	\$ 2,224.52	\$ 3,097.50	\$ 1,773.59	\$ 2,100.44	\$ 3,381.65
Revenue Requirement, Including Grossed-up Taxes/PILs	\$ -	\$ -	\$ -	\$ 53,687	\$ 63,295	\$ 72,544	\$ 63,332	\$ 62,668

For PILs Calculation

UCC - Smart Meters

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 Forecast	2013 Forecast
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ 324,914.88	\$ 475,994.65	\$ 442,563.40	\$ 407,158.33
Capital Additions	\$ -	\$ -	\$ -	\$ 338,453.00	\$ 184,451.00	\$ 4,842.00	\$ -	\$ -
Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ 338,453.00	\$ 509,365.88	\$ 480,836.65	\$ 442,563.40	\$ 407,158.33
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ 169,226.50	\$ 92,225.50	\$ 2,421.00	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ 169,226.50	\$ 417,140.38	\$ 478,415.65	\$ 442,563.40	\$ 407,158.33
CCA Rate Class	0	0	0	47	47	47	47	47
CCA Rate	0%	0%	0%	8%	8%	8%	8%	8%
CCA	\$ -	\$ -	\$ -	\$ 13,538.12	\$ 33,371.23	\$ 38,273.25	\$ 35,405.07	\$ 32,572.67
Closing UCC	\$ -	\$ -	\$ -	\$ 324,914.88	\$ 475,994.65	\$ 442,563.40	\$ 407,158.33	\$ 374,585.66

UCC - Computer Equipment

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 Forecast	2013 Forecast
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate Class	0	0	0	10	10	10	10	10
CCA Rate	0%	0%	0%	30%	30%	30%	30%	30%
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

UCC - General Equipment

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 Forecast	2013 Forecast
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ 1,243.00	\$ 1,243.00	\$ 1,243.00	\$ 1,243.00
Capital Additions Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Other Equipment	\$ -	\$ -	\$ -	\$ 1,243.00	\$ -	\$ -	\$ -	\$ -
Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ 1,243.00	\$ 1,243.00	\$ 1,243.00	\$ 1,243.00	\$ 1,243.00
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ 621.50	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ 621.50	\$ 1,243.00	\$ 1,243.00	\$ 1,243.00	\$ 1,243.00
CCA Rate Class	0	0	0	0	0	0	0	0
CCA Rate	0%	0%	0%	0%	0%	0%	0%	0%
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing UCC	\$ -	\$ -	\$ -	\$ 1,243.00	\$ 1,243.00	\$ 1,243.00	\$ 1,243.00	\$ 1,243.00

UCC - Applications Software

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 Forecast	2013 Forecast
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,385.10	\$ 25,454.27	\$ 17,817.99
Capital Additions Applications Software	\$ -	\$ -	\$ -	\$ -	\$ 22,806.00	\$ 13,982.00	\$ -	\$ -
Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ -	\$ 22,806.00	\$ 33,367.10	\$ 25,454.27	\$ 17,817.99
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ 11,403.00	\$ 6,991.00	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ 11,403.00	\$ 26,376.10	\$ 25,454.27	\$ 17,817.99
CCA Rate Class	0	0	0	10	10	10	10	10
CCA Rate	0%	0%	0%	30%	30%	30%	30%	30%
CCA	\$ -	\$ -	\$ -	\$ -	\$ 3,420.90	\$ 7,912.83	\$ 7,636.28	\$ 5,345.40
Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ 19,385.10	\$ 25,454.27	\$ 17,817.99	\$ 12,472.59

PILs Calculation

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 Forecast	2013 Forecast
INCOME TAX								
Net Income	\$ -	\$ -	\$ -	\$ 5,395.99	\$ 16,528.16	\$ 19,471.02	\$ 17,561.51	\$ 16,416.73
Amortization	\$ -	\$ -	\$ -	\$ 11,157.77	\$ 26,307.90	\$ 31,219.67	\$ 31,381.07	\$ 31,381.07
CCA - Smart Meters	\$ -	\$ -	\$ -	\$ 13,538.12	\$ 33,371.23	\$ 38,273.25	\$ 35,405.07	\$ 32,572.67
CCA - Computers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA - Applications Software	\$ -	\$ -	\$ -	\$ -	\$ 3,420.90	\$ 7,912.83	\$ 7,636.28	\$ 5,345.40
CCA - Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in taxable income	\$ -	\$ -	\$ -	\$ 3,015.63	\$ 6,043.93	\$ 4,504.61	\$ 5,901.23	\$ 9,879.74
Tax Rate (from Sheet 3)	36.12%	36.12%	33.50%	33.00%	31.00%	28.25%	26.25%	25.50%
Income Taxes Payable	\$ -	\$ -	\$ -	\$ 995.16	\$ 1,873.62	\$ 1,272.55	\$ 1,549.07	\$ 2,519.33
ONTARIO CAPITAL TAX								
Smart Meters	\$ -	\$ -	\$ -	\$ 327,171.23	\$ 482,910.33	\$ 452,730.67	\$ 417,547.60	\$ 382,364.53
Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Software (Including Application Software)	\$ -	\$ -	\$ -	\$ -	\$ 25,086.00	\$ 42,746.00	\$ 46,424.00	\$ 50,102.00
Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Equipment	\$ -	\$ -	\$ -	\$ 1,367.00	\$ 1,491.00	\$ 1,615.00	\$ 1,739.00	\$ 1,863.00
Rate Base	\$ -	\$ -	\$ -	\$ 328,538.23	\$ 509,487.33	\$ 497,091.67	\$ 465,710.60	\$ 434,329.53
Less: Exemption	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deemed Taxable Capital	\$ -	\$ -	\$ -	\$ 328,538.23	\$ 509,487.33	\$ 497,091.67	\$ 465,710.60	\$ 434,329.53
Ontario Capital Tax Rate (from Sheet 3)	0.300%	0.225%	0.225%	0.225%	0.075%	0.000%	0.000%	0.000%
Net Amount (Taxable Capital x Rate)	\$ -	\$ -	\$ -	\$ 739.21	\$ 382.12	\$ -	\$ -	\$ -
Change in Income Taxes Payable	\$ -	\$ -	\$ -	\$ 995.16	\$ 1,873.62	\$ 1,272.55	\$ 1,549.07	\$ 2,519.33
Change in OCT	\$ -	\$ -	\$ -	\$ 739.21	\$ 382.12	\$ -	\$ -	\$ -
PILs	\$ -	\$ -	\$ -	\$ 1,734.37	\$ 2,255.73	\$ 1,272.55	\$ 1,549.07	\$ 2,519.33
Gross Up PILs								
Tax Rate	36.12%	36.12%	33.50%	33.00%	31.00%	28.25%	26.25%	25.50%
Change in Income Taxes Payable	\$ -	\$ -	\$ -	\$ 1,485.31	\$ 2,715.39	\$ 1,773.59	\$ 2,100.44	\$ 3,381.65
Change in OCT	\$ -	\$ -	\$ -	\$ 739.21	\$ 382.12	\$ -	\$ -	\$ -
PILs	\$ -	\$ -	\$ -	\$ 2,224.52	\$ 3,097.50	\$ 1,773.59	\$ 2,100.44	\$ 3,381.65

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Account 1555 - Sub-account Funding Adder Revenues

Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	Funding Adder Revenues	Interest Rate	Interest	Closing Balance	Annual amounts	Board Approved Smart Meter Funding Adder (from Tariff)
2006 Q1			Jan-06	2006	Q1	\$ -		0.00%	\$ -	\$ -		
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	\$ -		0.00%	\$ -	\$ -		
2006 Q3	4.59%	5.05%	Mar-06	2006	Q1	\$ -		0.00%	\$ -	\$ -		
2006 Q4	4.59%	4.72%	Apr-06	2006	Q2	\$ -		4.14%	\$ -	\$ -		
2007 Q1	4.59%	4.72%	May-06	2006	Q2	\$ -		4.14%	\$ -	\$ -		
2007 Q2	4.59%	4.72%	Jun-06	2006	Q2	\$ -		4.14%	\$ -	\$ -		
2007 Q3	4.59%	5.18%	Jul-06	2006	Q3	\$ -		4.59%	\$ -	\$ -		
2007 Q4	5.14%	5.18%	Aug-06	2006	Q3	\$ -		4.59%	\$ -	\$ -		
2008 Q1	5.14%	5.18%	Sep-06	2006	Q3	\$ -	\$ 3,556.02	4.59%	\$ -	\$ 3,556.02		
2008 Q2	4.08%	5.18%	Oct-06	2006	Q4	\$ 3,556.02	\$ 958.63	4.59%	\$ 13.60	\$ 4,528.25		
2008 Q3	3.35%	5.43%	Nov-06	2006	Q4	\$ 4,514.65	\$ 1,101.05	4.59%	\$ 17.27	\$ 5,632.97		
2008 Q4	3.35%	5.43%	Dec-06	2006	Q4	\$ 5,615.70	\$ 811.84	4.59%	\$ 21.48	\$ 6,449.02	\$ 6,479.89	
2009 Q1	2.45%	6.61%	Jan-07	2007	Q1	\$ 6,427.54	\$ 1,228.53	4.59%	\$ 24.59	\$ 7,680.66		
2009 Q2	1.00%	6.61%	Feb-07	2007	Q1	\$ 7,656.07	\$ 739.94	4.59%	\$ 29.28	\$ 8,425.29		
2009 Q3	0.55%	5.67%	Mar-07	2007	Q1	\$ 8,396.01	\$ 1,015.48	4.59%	\$ 32.11	\$ 9,443.60		
2009 Q4	0.55%	4.66%	Apr-07	2007	Q2	\$ 9,411.49	\$ 637.52	4.59%	\$ 36.00	\$ 10,085.01		
2010 Q1	0.55%	4.34%	May-07	2007	Q2	\$ 10,049.01	\$ 1,103.23	4.59%	\$ 38.44	\$ 11,190.68		
2010 Q2	0.55%	4.34%	Jun-07	2007	Q2	\$ 11,152.24	\$ 883.66	4.59%	\$ 42.66	\$ 12,078.56		
2010 Q3	0.89%	4.66%	Jul-07	2007	Q3	\$ 12,035.90	\$ 1,089.79	4.59%	\$ 46.04	\$ 13,171.73		
2010 Q4	1.20%	4.01%	Aug-07	2007	Q3	\$ 13,125.69	\$ 1,036.59	4.59%	\$ 50.21	\$ 14,212.49		
2011 Q1	1.47%	4.29%	Sep-07	2007	Q3	\$ 14,162.28	\$ 1,075.78	4.59%	\$ 54.17	\$ 15,292.23		
2011 Q2	1.47%	4.29%	Oct-07	2007	Q4	\$ 15,238.06	\$ 1,049.98	5.14%	\$ 65.27	\$ 16,353.31		
2011 Q3	1.47%	4.29%	Nov-07	2007	Q4	\$ 16,288.04	\$ 1,082.50	5.14%	\$ 69.77	\$ 17,440.31		
2011 Q4	1.47%	3.92%	Dec-07	2007	Q4	\$ 17,370.54	\$ 954.53	5.14%	\$ 74.40	\$ 18,399.47	\$ 12,460.47	
2012 Q1	1.47%	3.92%	Jan-08	2008	Q1	\$ 18,325.07	\$ 1,170.61	5.14%	\$ 78.49	\$ 19,574.17		
2012 Q2	1.47%	3.51%	Feb-08	2008	Q1	\$ 19,495.68	\$ 783.83	5.14%	\$ 83.51	\$ 20,363.02		
2012 Q3	1.47%	3.51%	Mar-08	2008	Q1	\$ 20,279.51	\$ 1,069.93	5.14%	\$ 86.86	\$ 21,436.30		
2012 Q4			Apr-08	2008	Q2	\$ 21,349.44	\$ 1,076.25	4.08%	\$ 72.59	\$ 22,498.28		
2013 Q1			May-08	2008	Q2	\$ 22,425.69	\$ 953.51	4.08%	\$ 76.25	\$ 23,455.45		
2013 Q2			Jun-08	2008	Q2	\$ 23,379.20	\$ 1,007.10	4.08%	\$ 79.49	\$ 24,465.79		
2013 Q3			Jul-08	2008	Q3	\$ 24,386.30	\$ 1,060.30	3.35%	\$ 68.08	\$ 25,514.68		
2013 Q4			Aug-08	2008	Q3	\$ 25,446.60	\$ 985.89	3.35%	\$ 71.04	\$ 26,503.53		
			Sep-08	2008	Q3	\$ 26,432.49	\$ 997.16	3.35%	\$ 73.79	\$ 27,503.44		
			Oct-08	2008	Q4	\$ 27,429.65	\$ 972.29	3.35%	\$ 76.57	\$ 28,478.51		
			Nov-08	2008	Q4	\$ 28,401.94	\$ 1,038.33	3.35%	\$ 79.29	\$ 29,519.56		
			Dec-08	2008	Q4	\$ 29,440.27	\$ 1,008.73	3.35%	\$ 82.19	\$ 30,531.19	\$ 13,052.08	

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Jan-09	2009	Q1	\$	30,449.00	\$	908.32	2.45%	\$	62.17	\$	31,419.49	
Feb-09	2009	Q1	\$	31,357.32	\$	995.11	2.45%	\$	64.02	\$	32,416.45	
Mar-09	2009	Q1	\$	32,352.43	\$	976.99	2.45%	\$	66.05	\$	33,395.47	
Apr-09	2009	Q2	\$	33,329.42	\$	1,022.51	1.00%	\$	27.77	\$	34,379.70	
May-09	2009	Q2	\$	34,351.93	\$	942.62	1.00%	\$	28.63	\$	35,323.18	
Jun-09	2009	Q2	\$	35,294.55	\$	963.33	1.00%	\$	29.41	\$	36,287.29	
Jul-09	2009	Q3	\$	36,257.88	\$	1,144.46	0.55%	\$	16.62	\$	37,418.96	
Aug-09	2009	Q3	\$	37,402.34	\$	1,133.52	0.55%	\$	17.14	\$	38,553.00	
Sep-09	2009	Q3	\$	38,535.86	\$	2,715.35	0.55%	\$	17.66	\$	41,268.87	
Oct-09	2009	Q4	\$	41,251.21	\$	3,550.11	0.55%	\$	18.91	\$	44,820.23	
Nov-09	2009	Q4	\$	44,801.32	\$	3,973.24	0.55%	\$	20.53	\$	48,795.09	
Dec-09	2009	Q4	\$	48,774.56	\$	3,878.30	0.55%	\$	22.36	\$	52,675.22	\$ 22,595.13
Jan-10	2010	Q1	\$	52,652.86	\$	3,526.80	0.55%	\$	24.13	\$	56,203.79	
Feb-10	2010	Q1	\$	56,179.66	\$	3,778.20	0.55%	\$	25.75	\$	59,983.61	
Mar-10	2010	Q1	\$	59,957.86	\$	4,225.19	0.55%	\$	27.48	\$	64,210.53	
Apr-10	2010	Q2	\$	64,183.05	\$	3,327.28	0.55%	\$	29.42	\$	67,539.75	
May-10	2010	Q2	\$	67,510.33	\$	3,937.87	0.55%	\$	30.94	\$	71,479.14	
Jun-10	2010	Q2	\$	71,448.20	\$	3,978.20	0.55%	\$	32.75	\$	75,459.15	
Jul-10	2010	Q3	\$	75,426.40	\$	3,613.42	0.89%	\$	55.94	\$	79,095.76	
Aug-10	2010	Q3	\$	79,039.82	\$	4,181.18	0.89%	\$	58.62	\$	83,279.62	
Sep-10	2010	Q3	\$	83,221.00	\$	3,700.62	0.89%	\$	61.72	\$	86,983.34	
Oct-10	2010	Q4	\$	86,921.62	\$	3,794.98	1.20%	\$	86.92	\$	90,803.52	
Nov-10	2010	Q4	\$	90,716.60	\$	3,901.67	1.20%	\$	90.72	\$	94,708.99	
Dec-10	2010	Q4	\$	94,618.27	\$	4,310.79	1.20%	\$	94.62	\$	99,023.68	\$ 46,895.21
Jan-11	2011	Q1	\$	98,929.06	\$	3,135.63	1.47%	\$	121.19	\$	102,185.88	
Feb-11	2011	Q1	\$	102,064.69	\$	5,276.07	1.47%	\$	125.03	\$	107,465.79	
Mar-11	2011	Q1	\$	107,340.76	\$	3,780.32	1.47%	\$	131.49	\$	111,252.57	
Apr-11	2011	Q2	\$	111,121.08	\$	3,886.37	1.47%	\$	136.12	\$	115,143.57	
May-11	2011	Q2	\$	115,007.45	\$	3,795.21	1.47%	\$	140.88	\$	118,943.54	
Jun-11	2011	Q2	\$	118,802.66	\$	7,915.74	1.47%	\$	145.53	\$	126,863.93	
Jul-11	2011	Q3	\$	126,718.40	\$	7,676.70	1.47%	\$	155.23	\$	134,550.33	
Aug-11	2011	Q3	\$	134,395.10	\$	7,908.09	1.47%	\$	164.63	\$	142,467.82	
Sep-11	2011	Q3	\$	142,303.19	\$	7,825.11	1.47%	\$	174.32	\$	150,302.62	
Oct-11	2011	Q4	\$	150,128.30	\$	7,406.77	1.47%	\$	183.91	\$	157,718.98	
Nov-11	2011	Q4	\$	157,535.07	\$	7,713.47	1.47%	\$	192.98	\$	165,441.52	
Dec-11	2011	Q4	\$	165,248.54	\$	7,453.75	1.47%	\$	202.43	\$	172,904.72	\$ 75,646.97
Jan-12	2012	Q1	\$	172,702.29	\$	7,698.94	1.47%	\$	211.56	\$	180,612.79	
Feb-12	2012	Q1	\$	180,401.23	\$	7,808.35	1.47%	\$	220.99	\$	188,430.57	
Mar-12	2012	Q1	\$	188,209.58	\$	7,284.77	1.47%	\$	230.56	\$	196,724.91	
Apr-12	2012	Q2	\$	195,494.35	\$	7,765.56	1.47%	\$	239.48	\$	203,499.39	
May-12	2012	Q2	\$	203,259.91	\$	7,481.52	1.47%	\$	248.99	\$	210,990.42	
Jun-12	2012	Q2	\$	210,741.43	\$	79.06	1.47%	\$	258.16	\$	211,078.64	
Jul-12	2012	Q3	\$	210,820.48	\$	2.64	1.47%	\$	258.26	\$	211,081.38	
Aug-12	2012	Q3	\$	210,823.12			1.47%	\$	258.26	\$	211,081.38	
Sep-12	2012	Q3	\$	210,823.12			1.47%	\$	258.26	\$	211,081.38	
Oct-12	2012	Q4	\$	210,823.12			1.47%	\$	258.26	\$	211,081.38	
Nov-12	2012	Q4	\$	210,823.12			1.47%	\$	258.26	\$	211,081.38	
Dec-12	2012	Q4	\$	210,823.12			1.47%	\$	258.26	\$	211,081.38	\$ 41,080.13
Jan-13	2013	Q1	\$	210,823.12			1.47%	\$	258.26	\$	211,081.38	
Feb-13	2013	Q1	\$	210,823.12			1.47%	\$	258.26	\$	211,081.38	
Mar-13	2013	Q1	\$	210,823.12			1.47%	\$	258.26	\$	211,081.38	
Apr-13	2013	Q2	\$	210,823.12			1.47%	\$	258.26	\$	211,081.38	
May-13	2013	Q2	\$	210,823.12			0.00%	\$	-	\$	210,823.12	
Jun-13	2013	Q2	\$	210,823.12			0.00%	\$	-	\$	210,823.12	
Jul-13	2013	Q3	\$	210,823.12			0.00%	\$	-	\$	210,823.12	
Aug-13	2013	Q3	\$	210,823.12			0.00%	\$	-	\$	210,823.12	
Sep-13	2013	Q3	\$	210,823.12			0.00%	\$	-	\$	210,823.12	
Oct-13	2013	Q4	\$	210,823.12			0.00%	\$	-	\$	210,823.12	
Nov-13	2013	Q4	\$	210,823.12			0.00%	\$	-	\$	210,823.12	
Dec-13	2013	Q4	\$	210,823.12			0.00%	\$	-	\$	210,823.12	\$ 1,033.04
Total Funding Adder Revenues Collected				\$	210,823.12			\$	7,386.76	\$	218,209.88	\$ 218,209.88

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Account 1556 - Sub-accounts Operating Expenses, Amortization Expenses, Carrying Charges

Prescribed Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Opening Balance (Principal)	OM&A Expenses	Amortization / Depreciation Expense	Closing Balance (Principal)	(Annual) Interest Rate	Interest (on opening balance)	Cumulative Interest
2006 Q1	0.00%	0.00%	Jan-06	\$ -	-	-	-	0.00%	-	-
2006 Q2	4.14%	4.68%	Feb-06	-	-	-	-	0.00%	-	-
2006 Q3	4.59%	5.05%	Mar-06	-	-	-	-	0.00%	-	-
2006 Q4	4.59%	4.72%	Apr-06	-	-	-	-	4.14%	-	-
2007 Q1	4.59%	4.72%	May-06	-	-	-	-	4.14%	-	-
2007 Q2	4.59%	4.72%	Jun-06	-	-	-	-	4.14%	-	-
2007 Q3	4.59%	5.18%	Jul-06	-	-	-	-	4.59%	-	-
2007 Q4	5.14%	5.18%	Aug-06	-	-	-	-	4.59%	-	-
2008 Q1	5.14%	5.18%	Sep-06	-	-	-	-	4.59%	-	-
2008 Q2	4.08%	5.18%	Oct-06	-	-	-	-	4.59%	-	-
2008 Q3	3.35%	5.43%	Nov-06	-	-	-	-	4.59%	-	-
2008 Q4	3.35%	5.43%	Dec-06	-	-	-	-	4.59%	-	-
2009 Q1	2.45%	6.61%	Jan-07	-	-	-	-	4.59%	-	-
2009 Q2	1.00%	6.61%	Feb-07	-	-	-	-	4.59%	-	-
2009 Q3	0.55%	5.67%	Mar-07	-	-	-	-	4.59%	-	-
2009 Q4	0.55%	4.66%	Apr-07	-	-	-	-	4.59%	-	-
2010 Q1	0.55%	4.34%	May-07	-	-	-	-	4.59%	-	-
2010 Q2	0.55%	4.34%	Jun-07	-	-	-	-	4.59%	-	-
2010 Q3	0.89%	4.66%	Jul-07	-	-	-	-	4.59%	-	-
2010 Q4	1.20%	4.01%	Aug-07	-	-	-	-	4.59%	-	-
2011 Q1	1.47%	4.29%	Sep-07	-	-	-	-	4.59%	-	-
2011 Q2	1.47%	4.29%	Oct-07	-	-	-	-	5.14%	-	-
2011 Q3	1.47%	4.29%	Nov-07	-	-	-	-	5.14%	-	-
2011 Q4	1.47%	3.92%	Dec-07	-	-	-	-	5.14%	-	-
2012 Q1	1.47%	3.92%	Jan-08	-	-	-	-	5.14%	-	-
2012 Q2	1.47%	3.51%	Feb-08	-	-	-	-	5.14%	-	-
2012 Q3	1.47%	3.51%	Mar-08	-	-	-	-	5.14%	-	-
2012 Q4	0.00%	0.00%	Apr-08	-	-	-	-	4.08%	-	-
2013 Q1	0.00%	0.00%	May-08	-	-	-	-	4.08%	-	-
2013 Q2	0.00%	0.00%	Jun-08	-	-	-	-	4.08%	-	-
2013 Q3	0.00%	0.00%	Jul-08	-	-	-	-	3.35%	-	-
2013 Q4	0.00%	0.00%	Aug-08	-	-	-	-	3.35%	-	-
			Sep-08	-	-	-	-	3.35%	-	-
			Oct-08	-	-	-	-	3.35%	-	-
			Nov-08	-	-	-	-	3.35%	-	-
			Dec-08	-	-	-	-	3.35%	-	-
			Jan-09	-	-	-	-	2.45%	-	-
			Feb-09	-	\$ 950.00	-	950.00	2.45%	-	-
			Mar-09	950.00	-	-	950.00	2.45%	1.94	1.94
			Apr-09	950.00	\$ 3,204.42	-	4,154.42	1.00%	0.79	2.73
			May-09	4,154.42	\$ 5,058.60	-	9,213.02	1.00%	3.46	6.19
			Jun-09	9,213.02	\$ 466.89	-	9,679.91	1.00%	7.68	13.87
			Jul-09	9,679.91	\$ 488.50	-	10,168.41	0.55%	4.44	18.31
			Aug-09	10,168.41	-	-	10,168.41	0.55%	4.66	22.97
			Sep-09	10,168.41	\$ 301.07	-	10,469.48	0.55%	4.66	27.63
			Oct-09	10,469.48	\$ 1,602.40	-	12,071.88	0.55%	4.80	32.43
			Nov-09	12,071.88	\$ 197.28	-	12,269.16	0.55%	5.53	37.96
			Dec-09	12,269.16	\$ 15,364.19	\$ 9,966.00	37,599.35	0.55%	5.62	43.58

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Jan-10	37,599.35	\$	301.07		37,900.42	0.55%	17.23	60.82
Feb-10	37,900.42	\$	186.99		38,087.41	0.55%	17.37	78.19
Mar-10	38,087.41	\$	567.73		38,655.14	0.55%	17.46	95.64
Apr-10	38,655.14	\$	425.88		39,081.02	0.55%	17.72	113.36
May-10	39,081.02	\$	103.79		39,184.81	0.55%	17.91	131.27
Jun-10	39,184.81	\$	201.07		39,385.88	0.55%	17.96	149.23
Jul-10	39,385.88	\$	244.91		39,630.79	0.89%	29.21	178.44
Aug-10	39,630.79	\$	287.56		39,918.35	0.89%	29.39	207.84
Sep-10	39,918.35	\$	287.56		40,205.91	0.89%	29.61	237.44
Oct-10	40,205.91	\$	266.48		40,472.39	1.20%	40.21	277.65
Nov-10	40,472.39	\$	202.25		40,674.64	1.20%	40.47	318.12
Dec-10	40,674.64	\$	149.05	\$ 36,381.00	77,204.69	1.20%	40.67	358.80
Jan-11	77,204.69	\$	298.09		77,502.78	1.47%	94.58	453.37
Feb-11	77,502.78	\$	1,152.41		78,655.19	1.47%	94.94	548.31
Mar-11	78,655.19	\$	85.31		78,740.50	1.47%	96.35	644.67
Apr-11	78,740.50				78,740.50	1.47%	96.46	741.12
May-11	78,740.50				78,740.50	1.47%	96.46	837.58
Jun-11	78,740.50				78,740.50	1.47%	96.46	934.04
Jul-11	78,740.50				78,740.50	1.47%	96.46	1,030.49
Aug-11	78,740.50				78,740.50	1.47%	96.46	1,126.95
Sep-11	78,740.50				78,740.50	1.47%	96.46	1,223.41
Oct-11	78,740.50				78,740.50	1.47%	96.46	1,319.86
Nov-11	78,740.50				78,740.50	1.47%	96.46	1,416.32
Dec-11	78,740.50	\$	2,590.20	\$ 37,636.00	118,966.70	1.47%	96.46	1,512.78
Jan-12	118,966.70				118,966.70	1.47%	145.73	1,658.51
Feb-12	118,966.70				118,966.70	1.47%	145.73	1,804.25
Mar-12	118,966.70				118,966.70	1.47%	145.73	1,949.98
Apr-12	118,966.70				118,966.70	1.47%	145.73	2,095.72
May-12	118,966.70				118,966.70	1.47%	145.73	2,241.45
Jun-12	118,966.70				118,966.70	1.47%	145.73	2,387.18
Jul-12	118,966.70				118,966.70	1.47%	145.73	2,532.92
Aug-12	118,966.70				118,966.70	1.47%	145.73	2,678.65
Sep-12	118,966.70				118,966.70	1.47%	145.73	2,824.39
Oct-12	118,966.70				118,966.70	1.47%	145.73	2,970.12
Nov-12	118,966.70				118,966.70	1.47%	145.73	3,115.86
Dec-12	118,966.70				118,966.70	1.47%	145.73	3,261.59
Jan-13	118,966.70				118,966.70	1.47%	145.73	3,407.32
Feb-13	118,966.70				118,966.70	1.47%	145.73	3,553.06
Mar-13	118,966.70				118,966.70	1.47%	145.73	3,698.79
Apr-13	118,966.70				118,966.70	1.47%	145.73	3,844.53
May-13	118,966.70				118,966.70	0.00%	-	3,844.53
Jun-13	118,966.70				118,966.70	0.00%	-	3,844.53
Jul-13	118,966.70				118,966.70	0.00%	-	3,844.53
Aug-13	118,966.70				118,966.70	0.00%	-	3,844.53
Sep-13	118,966.70				118,966.70	0.00%	-	3,844.53
Oct-13	118,966.70				118,966.70	0.00%	-	3,844.53
Nov-13	118,966.70				118,966.70	0.00%	-	3,844.53
Dec-13	118,966.70				118,966.70	0.00%	-	3,844.53
					\$ 34,983.70	\$ 83,983.00	\$ 118,966.70	

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Tab: 1**Schedule: 6**[illegible]

Check if
applicable

Smart Meter Funding Adder (SMFA)

X Smart Meter Disposition Rider (SMDR)

The SMDR is calculated based on costs to December 31, 2011

Smart Meter Incremental Revenue Requirement Rate Rider (SMIRR)

The SMIRR is calculated based on the incremental revenue requirement associated with the recovery of capital related costs to December 31, 2012 and associated OM&A.

UPDATE WORKSHEET

	2006	2007	2008	2009	2010	2011	2012	2013	Total
Deferred and forecasted Smart Meter Incremental Revenue Requirement (from Sheet 5)	\$ -	\$ -	\$ -	\$ 53,687.44	\$ 63,294.59	\$ 72,544.02	\$ 63,332.22	\$ 62,667.57	\$ 252,858.27 ^a
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B) (Check one of the boxes below)	\$ -	\$ -	\$ -	\$ 43.58	\$ 315.21	\$ 1,153.98	\$ 1,748.81		\$ 3,261.59 ^a
X Sheet 8A (Interest calculated on monthly balances)									
Sheet 8B (Interest calculated on average annual balances)									
SMFA Revenues (from Sheet 8)	\$ 6,427.54	\$ 11,897.53	\$ 12,123.93	\$ 22,203.86	\$ 46,276.20	\$ 73,773.23	\$ 38,120.83	\$ -	\$ 210,823.12 ^a
SMFA Interest (from Sheet 8)	\$ 52.35	\$ 562.94	\$ 928.15	\$ 391.27	\$ 619.01	\$ 1,873.74	\$ 2,959.30	\$ 1,033.04	\$ 8,419.80 ^a
Net Deferred Revenue Requirement	-\$ 6,479.89	-\$ 12,460.47	-\$ 13,052.08	\$ 31,135.89	\$ 16,714.59	-\$ 1,948.97	\$ 24,000.91	\$ 61,634.53	\$ 36,876.94

Number of Metered Customers (average for 2013 test year)

3695

- Number of metered customers for which smart meter were deployed as part of program. Residential and GS < 50 kW customer classes and any other metered classes involved (e.g. GS 50 to 4999 kW for which interval meters were upgraded to utilize AMI and ODS assets)

Calculation of Smart Meter Disposition Rider (per metered customer per month)

Years for collection or refunding

1

Deferred Incremental Revenue Requirement from 2006 to December 31, 2012
plus Interest on OM&A and Amortization

\$ 256,119.86

SMFA Revenues collected from 2006 to 2013 test year (inclusive)

\$ 219,242.92

Plus Simple Interest on SMFA Revenues

Net Deferred Revenue Requirement

\$ 36,876.94

SMDR May 1, 2013 to April 30, 2014

\$ 0.83

Match

Check: Forecasted SMDR Revenues

\$ 36,802.20

Check: Forecasted SMIRR Revenues

\$ 62,519.40

Stranded Meters

West Coast Huron Energy Inc. has allocated the net book value of the stranded meters requested for disposition to the residential and general service <50 kWh customer classes based on customer count. West Coast Huron Energy Inc. is proposing to recover stranded meter costs (1555- subaccount Stranded Meter Costs) over a 2 year period. Interest has not been recorded on the stranded meter amounts requested for recovery.

NBV of Stranded Meters

\$ 204,139

	Customers	Percentage	Allocation \$	Cost Per Customer	2 year Recovery monthly charge	
Residential	3234	87.52%	\$ 178,670	\$ 55.25	\$	2.30
General Service < 50	461	12.48%	\$ 25,469	\$ 55.25	\$	2.30
	3695	100.00%	\$ 204,139			

PILS RATE RIDER CALCULATION:

Goderich Hydro is currently working on the PILS Calculations and will submit this information in due course.