

LakelandPower

200 – 395 Centre St N, Huntsville, ON P1H 2M2

Phone (705) 789-5442 Toll Free 1-888-282-7711

Fax (705) 789-3110 service@lakelandpower.on.ca

December 4, 2012

VIA MAIL and E-MAIL

**Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
Toronto, ON
M4P 1E4**

Dear Ms. Walli:

**RE: Lakeland Power Distribution Ltd.
EB-2012-0145
2013 Cost of Service Rate Application**

Lakeland Power Distribution Ltd is submitting its responses to interrogatories for the 2013 Distribution Rates.

An electronic copy of the responses (pdf, and models in excel) will be submitted through the OEB e-Filing services and two hard copies via courier.

If you have any further questions, please do not hesitate to contact me.

Respectfully submitted,



Margaret Maw
CFO
Lakeland Holding Ltd.

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EXHIBIT 1 – ADMINISTRATIVE DOCUMENTS

1.0 Energy Probe # 1

Ref: Exhibit 1, Tab 1, Schedules 12 & 13

- a) **Are any costs associated with the Board of Directors of Lakeland Holding Ltd., Bracebridge Generation Ltd., Lakeland Energy Ltd, or any other affiliates of Lakeland Power Distribution Ltd. included in the test year revenue requirement? If yes, please identify the amount from each affiliate that has been included in the revenue requirement.**

Only the costs related to the Board of Directors of LPDL are included in the test year revenue requirement. Of the 5 members within the parent company, 2 also serve on the Board of Directors of LPDL. Their costs are allocated on the percentage of time spent on the LDC issues, 40% for 2013, which represents \$12 K in the revenue requirement.

- b) **What is the amount of the cost included in the revenue requirement associated with the Board of Directors for LPDL? Please confirm how this cost has been determined, especially if there is an allocation of some of the costs to LPDL and some to other affiliates for shared Directors, etc.**

The independent Board member is directly in the costs of the LDC, \$11 K annually plus \$12 K for the other two members as discussed in Part (a) above for a total cost in revenue requirement of \$23 K.

1.0 Energy Probe # 2

Ref: Exhibit 1, Tab 1, Schedule 14

- a) **Have there been any changes to LPDL's corporate and operational structures since its last cost of service rebasing application? If yes, please provide details.**

There have been no changes to LPDL's corporate and operational structures since its last cost of service rebasing application.

- b) **Please quantify all costs included in the test year revenue requirement associated with the proactive consideration of mergers and acquisitions.**

There are no costs associated with the consideration of mergers and acquisitions in the test year revenue requirement. LPDL will consider any mergers and acquisitions that may come its way but have not acted upon any, nor incurred any costs to date.

- c) Please provide the total cost forecast for the test year associated with the proactive consideration of mergers and acquisitions and show how these costs have been allocated between LPDL and Lakeland Holding Ltd. and any other affiliates to which costs have been allocated.**

Not applicable. There are no costs in the test year associated with mergers and amalgamations. If these costs arise, they will be dealt with outside of this current rate application process.

1.0 Energy Probe # 3

Ref: Exhibit 1, Tab 2, Schedule 1

Please provide a RRWF that shows the calculation of the 2012 revenue deficiency/sufficiency based on the bridge year forecast information included in this application. In providing the response, please indicate whether the calculation has been done on a CGAAP or MIFRS basis.

The RRWF that shows the calculation of the 2012 revenue deficiency is provided. The extracts below provide the Revenue deficiency as calculated in the Board RRWF model as well as the excerpts in both CGAAP and MIFRS presented in the application evidence. (Tables below are from original application, no changes from IR responses)

**Lakeland Power Distribution Ltd.
Revenue Deficiency Determination**

Description	2012 Bridge Actual (CGAAP)	2013 Test Existing Rates (CGAAP)	2013 Test - Required Revenue (CGAAP)
Revenue			
Revenue Deficiency			993,846
Distribution Revenue	5,055,577	5,066,854	5,066,854
Other Operating Revenue (Net)	364,225	371,410	371,410
Total Revenue	5,419,801	5,438,264	6,432,110
Costs and Expenses			
Administrative & General, Billing & Collecting	2,160,541	2,198,781	2,198,781
Operation & Maintenance	1,108,073	1,118,046	1,118,046
Depreciation & Amortization	1,497,835	1,428,232	1,428,232
Property Taxes	10,290	10,702	10,702
Amortization of deferred balance		0	0
Return on PP&E adj			0
Deemed Interest	591,854	605,202	605,202
Total Costs and Expenses	5,368,592	5,360,963	5,360,963
Utility Income Before Income Taxes	51,209	77,302	1,071,147
Income Taxes:			
Corporate Income Taxes	44,769	64,653	328,022
Total Income Taxes	44,769	64,653	328,022
Utility Net Income	6,440	12,649	743,125
Income Tax Expense Calculation:			
Accounting Income	51,209	77,302	1,071,147
Tax Adjustments to Accounting Income	237,622	298,746	298,746
Taxable Income	288,831	376,048	1,369,893
Income Tax Expense	44,769	64,653	328,022
Tax Rate Reflecting No Tax Credits	15.5000%	26.50%	26.50%
Tax Credit	0	35,000	35,000
Actual Return on Rate Base:			
Rate Base	20,124,683	19,933,587	19,933,587
Interest Expense	591,854	605,202	605,202
Net Income	6,440	12,649	743,125
Total Actual Return on Rate Base	598,294	617,851	1,348,327
Actual Return on Rate Base	2.97%	3.10%	6.76%
Required Return on Rate Base:			
Rate Base	20,124,683	19,933,587	19,933,587
Return Rates:			
Return on Debt (Weighted)	4.90%	4.95%	4.95%
Return on Equity	8.01%	9.12%	9.12%
Deemed Interest Expense	591,854	605,202	605,202
Return On Equity	644,795	743,125	743,125
Total Return	1,236,648	1,348,327	1,348,327
Expected Return on Rate Base	6.14%	6.76%	6.76%
Revenue Deficiency After Tax	638,355	730,476	0
Revenue Deficiency Before Tax	755,449	993,846	0

**Lakeland Power Distribution Ltd.
Revenue Deficiency Determination**

Description	2012 Bridge Actual (MIFRS)	2013 Test Existing Rates (MIFRS)	2013 Test - Required Revenue (MIFRS)
Revenue			
Revenue Deficiency			392,906
Distribution Revenue	5,055,577	5,066,854	5,066,854
Other Operating Revenue (Net)	288,796	313,628	313,628
Total Revenue	5,344,372	5,380,482	5,773,388
Costs and Expenses			
Administrative & General, Billing & Collecting	2,160,541	2,198,781	2,198,781
Operation & Maintenance	1,108,073	1,118,046	1,118,046
Depreciation & Amortization	1,225,639	1,010,680	1,010,680
Property Taxes	10,290	10,702	10,702
Amortization of deferred balance		-58,599	-58,599
Return on PP&E adj		-15,517	-15,517
Deemed Interest	591,854	605,202	605,202
Total Costs and Expenses	5,096,396	4,869,295	4,869,295
Utility Income Before Income Taxes	247,976	511,187	904,093
Income Taxes:			
Corporate Income Taxes	27,029	56,848	160,968
Total Income Taxes	27,029	56,848	160,968
Utility Net Income	220,947	454,339	743,125
Income Tax Expense Calculation:			
Accounting Income	247,976	511,187	904,093
Tax Adjustments to Accounting Income	-73,595	-164,592	-164,592
Taxable Income	174,381	346,595	739,501
Income Tax Expense	27,029	56,848	160,968
Tax Rate Reflecting No Tax Credits	15.5000%	26.50%	26.50%
Tax Credit	0	35,000	35,000
Actual Return on Rate Base:			
Rate Base	20,241,880	20,370,760	20,370,760
Interest Expense	591,854	605,202	605,202
Net Income	220,947	454,339	743,125
Total Actual Return on Rate Base	812,800	1,059,541	1,348,327
Actual Return on Rate Base	4.02%	5.20%	6.62%
Required Return on Rate Base:			
Rate Base	20,241,880	20,370,760	20,370,760
Return Rates:			
Return on Debt (Weighted)	4.90%	4.95%	4.95%
Return on Equity	8.01%	9.12%	9.12%
Deemed Interest Expense	595,300	605,202	605,202
Return On Equity	648,550	743,125	743,125
Total Return	1,243,850	1,348,327	1,348,327
Expected Return on Rate Base	6.14%	6.62%	6.62%
Revenue Deficiency After Tax	431,050	288,786	0
Revenue Deficiency Before Tax	510,118	392,906	0

1.0 Energy Probe # 4

Ref: Exhibit 1, Tab 2, Schedule 1, Appendix 2-W

Please explain why there is no Smart Meter Disposition Rider shown in the bill impact schedules.

LPDL's Smart Meter Disposition Rider is only effective until April 30, 2013 and as such is shown on the bill impact schedule under the Current Board-Approved column only. The Smart Meter Incremental Revenue Requirement rider is also only approved until the next cost of service rebasing at which time it becomes part of the rate base and revenue requirement. The extract below is from LPDL's current Board-approved tariff sheet for Residential rate class.

Rate Rider for Disposition of Residual Historical Smart Meter Costs – effective until April 30, 2013 \$ 1.15

Rate Rider for Smart Meter Incremental Revenue Requirement – in effect until the effective date of the next cost of service-based rate order \$ 3.51

1.0 Staff 1

Ref: Exhibit 1/ Tab 3/ Schedule 1/ Appendix D, 2011 AFS; Chapter 2 of the Filing Requirements for Electricity Transmission & Distribution Applications, dated June 28, 2012, S2.7.7,p.32; Exhibit 1/ Tab 3/ Schedule 3/ Appendix E - Audited Financial Statement

In the first reference, Note 2 (page 7) of the 2011 Audited Financial Statements (AFS), it states that LPDL may have Asset Retirement Obligations (AROs).

The 2013 COS filing requirements under S2.7.7 requires that an applicant must identify any AROs and associated depreciation or accretion expenses in relation to the AROs including the basis and calculation of the derivation of these amounts.

- a) Please confirm if LPDL has any AROs (\$) and any associated depreciation or accretion expenses in 2013.**

LPDL currently has no AROs. There are no associated depreciation nor accretion expenses in 2013.

- b) Please show the impact on the revenue requirement if any.**

There is no impact on revenue requirement.

In LPDL's Statements of Earnings and Retained Earnings for 2011 and 2010, LPDL provided the total revenue of \$23,155,056 (2011) and \$21,711,431 (2010) but did not provide the total commodity sales as it did in its 2012 Pro Forma Statements of Earnings and Retained Earnings.

c) Please confirm that the 2011 and 2010 Cost of Power is to the number found for Commodity Sales in the 2011 and 2010 AFS.

Table 1-1 - Breakdown of Commodity Sales in AFS

Description	2010 CGAAP	2011 CGAAP	2012 CGAAP &	
			MIFRS	2013 MIFRS
Commodity Sales	\$ 17,170,452	\$ 18,600,838	\$ 21,312,493	\$ 21,044,660
Distribution Revenues	\$ 4,540,979	\$ 4,554,218	\$ 5,084,801	\$ 5,476,660
Revenue as per AFS	<u>\$ 21,711,431</u>	<u>\$ 23,155,056</u>	<u>\$ 26,397,294</u>	<u>\$ 26,521,320</u>
Cost of Power	\$ 17,170,452	\$ 18,600,838	\$ 21,312,493	\$ 21,044,660

LPDL confirms that the 2011 and 2010 Cost of Power is to the number found for Commodity Sales in the 2011 and 2010 AFS (as shown in table above)

1-SEC-1

Please confirm that there are 16 schools in the Applicant's franchise area. Please advise the number of schools in each of the GS<50 and GS>50 classes.

LPDL services 12 schools (9 elementary and 3 secondary) and 3 school board/administrative offices in the existing service territory. Of these services, 6 are GS<50 and 9 are GS>50.

	GS<50	GS>50	Total
Elementary	3	6	9
Secondary	0	3	3
Board/Admin	3	0	3
	6	9	15

1-SEC-2

Does the Applicant have a long-term or strategic plan that includes the Test Year? If so, please provide a copy.

Exhibit 2, Appendix A Asset Management Plan 2013-2016 provides details of LPDL's long term strategic plan, including the test year. Details specific for 2013 Test Year are provided in Exhibit 2/Tab 3/Schedule 2 Table 2.3.2 and described in pages 4 through 28. In addition, the following strategic direction has been approved by senior management and Board of Directors to be the overriding goals/strategies of LPDL for the next 3 years.

Strategic Plan – Lakeland Power Distribution Ltd.

Objective: Be one of Ontario's top performing distribution companies in customer service and reliability by 2016.

Balance Strategies to Obtain Objective

Environmental Health & Safety

- 1) Deregister PCB storage facility

Team

- 1) Staff Development
- 2) Union Contract Negotiations

Customers/Investments

- 1) Improve within '30 seconds' call answering percentage
- 2) Distribution bill explanations
- 3) Decrease number of annual outages per customer
- 4) Decrease total annual hours of outages per customer
- 5) Conduct 2nd Customer Satisfaction survey

Financial

- 1) Increase Net Income before Tax as percentage of distribution revenue
- 2) Increase Return on Capital Employed
- 3) Manage Controllable Costs per customer
- 4) Automation – ECARE

1-SEC-3

Please provide a copy of the current approved dividend policy of the Applicant, and any communication from the shareholder requesting, directing, or approving that policy.

LPDL does not currently have a dividend policy and has not paid dividends in the period 2009-2012.

1-SEC-4

Please provide a copy of all materials provided to the Board of Directors in approving the Applicant's rate application and corresponding budgets.

The 2013 Budget was given to the Board of Directors as an excerpt from the 2013 Cost of Service Rate application including:

- Proforma statements – Exhibit 1/Tab 3/Schedule 3
- 2013 Capital expenditures – Exhibit 2/Tab 3/Schedule 2
- OM&A expenses – Exhibit 4/Tab 2/Schedule 2

EXHIBIT 2 – RATE BASE

2.0 Energy Probe # 5

Ref: Exhibit 2, Tab 1, page 1

The evidence indicates that LPDL's rate base calculation excludes any non-distribution assets.

- a) Please identify and quantify all non-distribution assets that have been removed from the rate base calculation.**

LPDL does not have any non-distribution assets in the LDC therefore, there were none removed from the rate base calculation.

- b) Please identify and quantify all 2013 OM&A costs and depreciation expense associated with these non-distribution assets.**

Not applicable as LPDL does not have any non-distribution assets in the utility.

- c) Please confirm that the 2013 OM&A costs and depreciation expense associated with these non-distribution assets have been excluded from the revenue requirement, including the calculation of PILs associated with any revenue and costs associated with these non-distribution assets.**

Not applicable as LPDL does not have any non-distribution assets in the utility.

2.0-VECC- 1.0

Reference: Exhibit 2, Tab 1, Schedule 2, page 4

Please provide a breakdown and description of the assets written off as per MIFRS requirement in 2012 of \$126,361

Below, LPDL has provided a breakdown of the distribution assets written off in 2012 of \$126,361. Details of these projects are described in Exhibit 2, Tab 3, Schedule 2, Pages 1-28 of LPDL's Cost of Service Application.

<u>Class Code</u>	<u>Project Description</u>	<u>Original Cost Write Off</u>	<u>2011 Accumulated Depreciation Write Off</u>	<u>2011 Net Book Value Write Off</u>
Overhead	Project #15 - Replace Dill St & Victoria St	24,324.97	13,818.95	10,506.02
Overhead	Project #16 - Reinsulate Aubrey St	4,580.59	2,702.55	1,878.04
	Total Overhead - A/C 1830-1835	28,905.57	16,521.50	12,384.07
Underground	Project #8 - Replace Feeder Cable at Huntsville MS1	1,153.80	680.74	473.06
Underground	Project #20 - Replace Oakwood Heights	17,698.80	10,442.29	7,256.51
Underground	Project #26 - Replace Submarine Cable at Lake Muskoka	3,397.86	2,004.74	1,393.12
	Total Underground - A/C 1840-1845	22,250.46	13,127.77	9,122.69
Transformers	Project #29 - PCB Transformer Removal/Replacement	29,928.58	15,361.40	14,567.18
	Total Transformers - A/C 1850	29,928.58	15,361.40	14,567.18
Meters	Project #38 - GS>50 Interval Meter Replacements	45,276.00	4,527.60	40,748.40
	Total Meters - A/C 1860	45,276.00	4,527.60	40,748.40
	TOTAL DISPOSALS - 2012	126,360.60	49,538.27	76,822.33

2.0 Energy Probe # 6

Ref: Exhibit 2, Tab 1, Schedule 2, pages 5-6

Please confirm that LPDL's methodology has removed the remaining net book value from rate base results in no stranded meters being included in the calculation of rate base for the 2013 test year because these assets are not included in the 2013 opening figures used in the calculation.

LPDL confirms that the NBV of stranded meter assets were reclassified from asset account 1860 to the approved smart meter regulatory asset account 1555 via a journal entry in 2012, thus ensuring that no stranded meters were included in the 2012 or 2013 rate base calculation. LPDL has reported the stranded meter value of \$446,409 in account 1555 in the quarterly RRR filings effective for second quarter of 2012.

As well, Table 2.2.3 in Exhibit 2, Tab 2, Schedule 1, shows the deduction of the 2011 NBV of the Stranded Meters (Asset Cost and Accumulated Depreciation) from the 2011 Fixed Asset Closing Balances at the bottom of the table. This then illustrates that the 2012 Beginning Balance of Fixed Asset Rate Base does not include any values for Stranded Meters.

2.0 Energy Probe # 7

Ref: Exhibit 2, Tab 2, Schedule 1

- a) Please explain why there is no difference in the gross asset additions shown for 2012 between CGAAP (Table 2.2.4(a)) and MIFRS (Table 2.2.4(a)).

LPDL's capitalization policy under CGAAP is compliant with MIFRS and no changes in the capitalization policy are needed for the conversion to IFRS. A difference in the valuation of gross assets between CGAAP and MIFRS would only have occurred if the gross asset additions had included an allocation of administrative overhead costs or

AFUDC, neither of which LPDL does and has not done in the past. See the response to Interrogatory 2.0-Staff-10 for more details.

- b) Please explain why there are no Contributions and Grants shown for either 2012 or 2013. If the contributions and grants have been netted off the individual accounts shown in the Tables 2.2.4(a), 2.2.4(b) and 2.2.5, please provide a total for both 2012 and 2013 of the Contributions and Grants.**

LPDL had not included any Contributions and Grants for 2012 and 2013 as the net impact to fixed assets in the year is negligible. The total 2012 Contributions and Grants is forecasted to be \$1,110,000 (October 2012 YTD Actual Contributions is \$1,106,832 plus December 2012 YTD Forecasted Additional Contributions of \$3,168) which offsets matching fixed asset additions included in customer demand projects in the year.

LPDL has not forecasted any Contributions for 2013 as the capital projects planned for 2013 are focused on replacing aging assets and improving system reliability. Any contributions received would be to fund customer demand driven capital projects which are not known of at this time.

- c) Please provide the actual Contributions and Grants received for the most recent year-to-date period available in 2012.**

Total actual Contributions received as of October 2012 YTD are \$1,106,832.

- d) Please explain why the disposals (both gross additions and accumulated depreciation) for 2012 under MIFRS are different than that shown under CGAAP.**

The disposals for 2012 under MIFRS are different than that shown under CGAAP due to the use of Pooled Assets under CGAAP. Under CGAAP, LPDL has used Pooled Asset accounting for distribution assets under which disposals are not recorded as they are not individually identified. The exception being for Transportation Equipment that is specifically identified. LPDL records the net gain or loss on disposals of vehicles and transportation equipment under CGAAP (removal from gross additions and accumulated depreciation) as will be done under MIFRS. For disposals of distribution assets in 2012 and onward under MIFRS, the NBV of distribution assets removed from service will also be removed from fixed assets and accumulated depreciation and offset with a net gain or loss on disposal. See LPDL's response to Interrogatory Question '2.0-VECC-1.0' for a breakdown of the difference in disposals in 2012 between CGAAP and MIFRS due to the disposal of distribution assets in 2012 under MIFRS.

e) Please explain the disposal shown for smart meters in both 2012 and 2013 (under MIFRS). Have these smart meters reached the end of the lives?

The disposal of smart meters and GS>50 smart synch interval meters in both 2012 and 2013 (under MIFRS) reflect the planned replacement of any existing 2.5 element and 2 element delta on the block meters with 3 element meters as recommended by LPDL's Measurement Canada audit conducted in 2011. In 2012, LPDL plans to replace 23 smart meters (1 2.5 element meter and 22 2 element delta on the block meters) as well as 16 GS>50 Smart Synch interval meters (4 2.5 element meters and 12 2 element delta on the block meters). These meters have not reached the end of their lives but are being replaced to maintain compliance with Measurement Canada metering standards. When the conventional and non-interval meters were replaced with the above smart meter and smart synch interval technology meters before the Measurement Canada audit, they were replaced with a like for like meter. During the Measurement Canada audit, it was then identified that these meter configurations should be replaced with the recommended 3 element configurations.

f) Please indicate for each of 2009, 2010 and 2011 the amounts of the Contributions and Grants that are associated with each of the USoA accounts in those years.

The Contributions and Grants, associated with USoA capital accounts, for 2009, 2010 and 2011 are listed below:

		Contributed Capital 2009	Contributed Capital 2010	Contributed Capital 2011
Distribution Plant Description	USoA #			
Distribution Stations	1820	\$ -	-\$ 4,800	-\$ 13,320
Overhead Plant - Poles, Towers, Fixtures, Conductor and Devices	1830	-\$ 132,504	-\$ 264,714	-\$ 48,903
Underground Plant - Conduit, Conductor and Devices	1840	-\$ 44,451	-\$ 327,797	-\$ 180,731
Transformers	1850	-\$ 164,829	\$ 45,068	-\$ 58,811
Meters	1860	-\$ 4,400	-\$ 8,718	-\$ 22,677
Total - Contributed Capital	1995	-\$ 346,183	-\$ 560,961	-\$ 324,443

2.0 – VEC – 2.0

Reference: Exhibit 2, Tab 3, Schedule 1, Table 2.3.1, page 2

a) Please explain why there are no capital contributions forecast for 2012 or 2013?

Please see LPDL's response to IR 2.0 Energy Probe #7 b)

2.0 Energy Probe # 8

**Ref: Exhibit 2, Tab 2, Schedule 1 &
Exhibit 2, Tab 1, Schedule 1**

- a) How many months of actual capital expenditures have been included in the 2012 forecast?**

Six months of actual capital expenditures (June 2012 YTD) had been included in LPDL's 2012 forecast.

- b) Please update Tables 2.2.4(a) and 2.2.4(b) to reflect the revised forecasts that are produced each month as noted on page 11 of Exhibit 2, Tab 1, Schedule 1. Please provide an explanation for any significant changes and if applicable, please also provide a revised Table 2.2.5 that reflects changes in 2012.**

The following tables have been revised to reflect the 2012 Forecast and any deferral of capital to 2013. These values will be used on a go forward basis for all models resubmitted under the IR responses.

Appendix 2-B Fixed Asset Continuity Schedule

Year **2012** **CGAAP**

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)		\$ 268,709	\$ 52,860		\$ 321,569	\$ 166,724	\$ 34,144		\$ 200,868	\$ 120,701
12	1611	Computer Software (Formally known as Account 1925) - Smart Meters		\$ 202,361			\$ 202,361	\$ 60,708	\$ 40,472		\$ 101,181	\$ 101,181
CEC	1612	Land Rights (Formally known as Account 1906)		\$ 516,004	\$ -		\$ 516,004	\$ 15,147	\$ -		\$ 15,147	\$ 500,857
N/A	1805	Land		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1808	Buildings		\$ 1,840,984	\$ 5,109		\$ 1,846,093	\$ 176,034	\$ 60,487		\$ 236,521	\$ 1,609,572
13	1810	Leasehold Improvements		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV		\$ 3,222,713	\$ 47,696		\$ 3,270,409	\$ 890,246	\$ 146,947		\$ 1,037,193	\$ 2,233,216
47	1825	Storage Battery Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1830	Poles, Towers & Fixtures		\$ 5,892,793	\$ 300,031		\$ 6,192,824	\$ 2,865,205	\$ 298,043		\$ 3,163,248	\$ 3,029,576
47	1835	Overhead Conductors & Devices		\$ 3,377,674	\$ 238,466		\$ 3,616,140	\$ 1,034,875	\$ 142,639		\$ 1,177,514	\$ 2,438,626
47	1840	Underground Conduit		\$ 3,110,634	\$ 237,108		\$ 3,347,742	\$ 1,490,104	\$ 145,748		\$ 1,635,852	\$ 1,711,890
47	1845	Underground Conductors & Devices		\$ 1,868,544	\$ 466,620		\$ 2,335,164	\$ 524,873	\$ 85,135		\$ 610,008	\$ 1,725,156
47	1850	Line Transformers		\$ 5,913,575	\$ 806,072		\$ 6,719,647	\$ 2,266,035	\$ 310,186		\$ 2,576,221	\$ 4,143,425
47	1855	Services (Overhead & Underground)		\$ 561,602	\$ 143,202		\$ 704,804	\$ 122,088	\$ 25,327		\$ 147,415	\$ 557,389
47	1860	Meters		\$ 266,941	\$ 89,887		\$ 356,828	\$ 59,654	\$ 14,376		\$ 74,030	\$ 282,798
47	1860	Meters (Stranded Meters)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1860	Meters (Smart Meters)		\$ 1,619,923			\$ 1,619,923	\$ 127,044	\$ 107,995		\$ 235,039	\$ 1,384,885
N/A	1905	Land		\$ 278,455			\$ 278,455	\$ -	\$ -		\$ -	\$ 278,455
47	1908	Buildings & Fixtures		\$ 174,386	\$ 5,220		\$ 179,606	\$ 51,202	\$ 6,228		\$ 57,430	\$ 122,175
13	1910	Leasehold Improvements		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)		\$ 232,043	\$ -		\$ 232,043	\$ 126,099	\$ 14,258		\$ 140,357	\$ 91,686
8	1915	Office Furniture & Equipment (5 years)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
10	1920	Computer Equipment - Hardware		\$ 175,959			\$ 175,959	\$ 175,959	\$ -		\$ 175,959	\$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ 105,477			\$ 105,477	\$ 105,476	\$ -		\$ 105,476	\$ 0
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ 84,705	\$ 7,000		\$ 91,705	\$ 57,617	\$ 14,298		\$ 71,915	\$ 19,790
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07) Smart Meters		\$ 46,164			\$ 46,164	\$ 13,849	\$ 9,233		\$ 23,082	\$ 23,082
10	1930	Transportation Equipment		\$ 1,175,512	\$ 114,887	\$ 76,332	\$ 1,214,067	\$ 764,872	\$ 116,429	\$ 65,796	\$ 815,505	\$ 398,562
8	1935	Stores Equipment		\$ 10,960			\$ 10,960	\$ 8,584	\$ 820		\$ 9,404	\$ 1,556
8	1940	Tools, Shop & Garage Equipment		\$ 251,748	\$ 9,939		\$ 261,687	\$ 173,429	\$ 14,707		\$ 188,136	\$ 73,550
8	1945	Measurement & Testing Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1950	Power Operated Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1955	Communications Equipment		\$ 188,721			\$ 188,721	\$ 128,761	\$ 13,447		\$ 142,208	\$ 46,513
8	1955	Communication Equipment (Smart Meters)		\$ 410,583			\$ 410,583	\$ 123,175	\$ 82,117		\$ 205,292	\$ 205,292
8	1960	Miscellaneous Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1975	Load Management Controls Utility Premises		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1980	System Supervisor Equipment		\$ -	\$ -		\$ -	\$ -	\$ 0		\$ 0	\$ 0
47	1985	Miscellaneous Fixed Assets		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1995	Contributions & Grants		\$ 4,997,238	\$ 1,110,000		\$ 6,107,238	\$ 1,074,129	\$ 222,086		\$ 1,296,215	\$ 4,811,023
	etc.			\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
		Total		\$ 26,799,932	\$ 1,414,097	\$ 76,332	\$ 28,137,697	\$ 10,453,632	\$ 1,460,952	\$ 65,796	\$ 11,848,788	\$ 16,288,909

10		Transportation
8		Stores Equipment

Less: Fully Allocated Depreciation

Transportation **\$ 116,429**

Stranded Meters (in 1555) **\$ 140,553**

Net Depreciation \$ 1,485,076

Appendix 2-B **Fixed Asset Continuity Schedule**

Year **2012** **MIFRS**

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)		\$ 268,709	\$ 52,860		\$ 321,569	\$ 166,724	\$ 107,271		\$ 273,995	\$ 47,574
12	1611	Computer Software (Formally known as Account 1925) - Smart Meters		\$ 202,361	\$ -		\$ 202,361	\$ 60,708	\$ 70,826		\$ 131,535	\$ 70,826
CEC	1612	Land Rights (Formally known as Account 1906)		\$ 516,004	\$ -		\$ 516,004	\$ 15,147	\$ -		\$ 15,147	\$ 500,857
N/A	1805	Land		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
47	1808	Buildings		\$ 1,840,984	\$ 5,109		\$ 1,846,093	\$ 176,034	\$ 76,425		\$ 252,459	\$ 1,593,634
13	1810	Leasehold Improvements		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV		\$ 3,222,713	\$ 47,696		\$ 3,270,409	\$ 890,246	\$ 72,320		\$ 962,566	\$ 2,307,843
47	1825	Storage Battery Equipment		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
47	1830	Poles, Towers & Fixtures		\$ 5,892,793	\$ 300,031	\$ 16,191	\$ 6,176,633	\$ 2,865,205	\$ 207,212	\$ 9,020	\$ 3,063,397	\$ 3,113,236
47	1835	Overhead Conductors & Devices		\$ 3,377,674	\$ 238,466	\$ 12,715	\$ 3,603,426	\$ 1,034,875	\$ 153,136	\$ 7,502	\$ 1,180,509	\$ 2,422,917
47	1840	Underground Conduit		\$ 3,110,634	\$ 237,108		\$ 3,347,742	\$ 1,490,104	\$ 48,154		\$ 1,538,258	\$ 1,809,484
47	1845	Underground Conductors & Devices		\$ 1,868,544	\$ 466,620	\$ 22,250	\$ 2,312,913	\$ 524,873	\$ 69,169	\$ 13,128	\$ 580,914	\$ 1,731,999
47	1850	Line Transformers		\$ 5,913,575	\$ 806,072	\$ 29,929	\$ 6,689,718	\$ 2,266,035	\$ 198,482	\$ 15,361	\$ 2,449,155	\$ 4,240,563
47	1855	Services (Overhead & Underground)		\$ 561,602	\$ 143,202		\$ 704,804	\$ 122,088	\$ 13,986		\$ 136,074	\$ 568,730
47	1860	Meters		\$ 266,941	\$ 89,887	\$ 24,576	\$ 332,252	\$ 59,654	\$ 18,351	\$ 2,458	\$ 75,548	\$ 256,705
47	1860	Meters (Stranded Meters)		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
47	1860	Meters (Smart Meters)		\$ 1,619,923	\$ -	\$ 20,700	\$ 1,599,223	\$ 127,044	\$ 110,584	\$ 2,070	\$ 235,557	\$ 1,363,666
N/A	1905	Land		\$ 278,455	\$ -		\$ 278,455	\$ -	\$ -		\$ -	\$ 278,455
47	1908	Buildings & Fixtures		\$ 174,386	\$ 5,220		\$ 179,606	\$ 51,202	\$ 5,703		\$ 56,905	\$ 122,701
13	1910	Leasehold Improvements		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)		\$ 232,043	\$ -		\$ 232,043	\$ 126,099	\$ 21,147		\$ 147,246	\$ 84,797
8	1915	Office Furniture & Equipment (5 years)		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
10	1920	Computer Equipment - Hardware		\$ 175,959	\$ -		\$ 175,959	\$ 175,959	\$ -		\$ 175,959	\$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ 105,477	\$ -		\$ 105,477	\$ 105,476	\$ -		\$ 105,476	\$ 0
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ 84,705	\$ 7,000		\$ 91,705	\$ 57,617	\$ 27,788		\$ 85,405	\$ 6,300
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07) Smart Meters		\$ 46,164	\$ -		\$ 46,164	\$ 13,849	\$ 10,772		\$ 24,621	\$ 21,543
10	1930	Transportation Equipment		\$ 1,175,512	\$ 114,887	\$ 76,332	\$ 1,214,067	\$ 764,872	\$ 77,409	\$ 65,796	\$ 776,485	\$ 437,582
8	1935	Stores Equipment		\$ 10,960	\$ -		\$ 10,960	\$ 8,584	\$ 697		\$ 9,281	\$ 1,679
8	1940	Tools, Shop & Garage Equipment		\$ 251,748	\$ 9,939		\$ 261,687	\$ 173,429	\$ 20,274		\$ 193,703	\$ 67,983
8	1945	Measurement & Testing Equipment		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
8	1950	Power Operated Equipment		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
8	1955	Communications Equipment		\$ 188,721	\$ -		\$ 188,721	\$ 128,761	\$ 13,944		\$ 142,705	\$ 46,016
8	1955	Communication Equipment (Smart Meters)		\$ 410,583	\$ -		\$ 410,583	\$ 123,175	\$ 33,813		\$ 156,988	\$ 253,596
8	1960	Miscellaneous Equipment		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
47	1975	Load Management Controls Utility Premises		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
47	1980	System Supervisor Equipment		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
47	1985	Miscellaneous Fixed Assets		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
47	1995	Contributions & Grants		\$ 4,997,238	\$ 1,110,000		\$ 6,107,238	\$ 1,074,129	\$ 206,697		\$ 1,280,826	\$ 4,826,412
	etc.			\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
									0			
		Total		\$ 26,799,932	\$ 1,414,097	\$ 202,693	\$ 28,011,337	\$ 10,453,632	\$ 1,150,765	\$ 115,334	\$ 11,489,062	\$ 16,522,274

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation

Transportation \$ 77,409

Stranded Meters (in 1555)

Net Depreciation \$ 1,213,908

Appendix 2-B Fixed Asset Continuity Schedule

Year **2013** **MIFRS**

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)		\$ 321,569	\$ 35,000		\$ 356,569	\$ 273,995	\$ 14,072		\$ 288,067	\$ 68,502
12	1611	Computer Software (Formally known as Account 1925) - Smart Meters		\$ 202,361			\$ 202,361	\$ 131,535	\$ 70,826		\$ 202,361	\$ -
CEC	1612	Land Rights (Formally known as Account 1906)		\$ 516,004	\$ 5,000		\$ 521,004	\$ 15,147	\$ -		\$ 15,147	\$ 505,857
N/A	1805	Land		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1808	Buildings		\$ 1,846,093		-\$ 1,111	\$ 1,844,982	\$ 252,459	\$ 76,476	-\$ 441	\$ 328,494	\$ 1,516,488
13	1810	Leasehold Improvements		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV		\$ 3,270,409	\$ 205,000		\$ 3,475,409	\$ 962,566	\$ 75,479		\$ 1,038,045	\$ 2,437,364
47	1825	Storage Battery Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1830	Poles, Towers & Fixtures		\$ 6,176,633	\$ 147,400	-\$ 7,373	\$ 6,316,661	\$ 3,063,397	\$ 211,700	-\$ 3,884	\$ 3,271,213	\$ 3,045,448
47	1835	Overhead Conductors & Devices		\$ 3,603,426	\$ 123,000	-\$ 3,972	\$ 3,722,454	\$ 1,180,509	\$ 155,811	-\$ 2,565	\$ 1,333,756	\$ 2,388,698
47	1840	Underground Conduit		\$ 3,347,742	\$ 155,500		\$ 3,503,242	\$ 1,538,258	\$ 53,062		\$ 1,591,320	\$ 1,911,922
47	1845	Underground Conductors & Devices		\$ 2,312,913	\$ 404,500	-\$ 27,724	\$ 2,689,689	\$ 580,914	\$ 78,594	-\$ 18,718	\$ 640,790	\$ 2,048,899
47	1850	Line Transformers		\$ 6,689,718	\$ 297,800		\$ 6,987,518	\$ 2,449,155	\$ 211,528		\$ 2,660,683	\$ 4,326,835
47	1855	Services (Overhead & Underground)		\$ 704,804	\$ 111,800		\$ 816,604	\$ 136,074	\$ 16,819		\$ 152,893	\$ 663,711
47	1860	Meters		\$ 332,252	\$ 84,500	-\$ 49,152	\$ 367,600	\$ 75,548	\$ 22,525	-\$ 8,192	\$ 89,881	\$ 277,719
47	1860	Meters (Stranded Meters)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1860	Meters (Smart Meters)		\$ 1,599,223	\$ 15,500	-\$ 2,700	\$ 1,612,023	\$ 235,557	\$ 109,720	-\$ 450	\$ 344,828	\$ 1,267,196
N/A	1905	Land		\$ 278,455			\$ 278,455	\$ -	\$ -		\$ -	\$ 278,455
47	1908	Buildings & Fixtures		\$ 179,606			\$ 179,606	\$ 56,905	\$ 5,755		\$ 62,660	\$ 116,946
13	1910	Leasehold Improvements		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)		\$ 232,043			\$ 232,043	\$ 147,246	\$ 21,147		\$ 168,392	\$ 63,651
8	1915	Office Furniture & Equipment (5 years)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
10	1920	Computer Equipment - Hardware		\$ 175,959			\$ 175,959	\$ 175,959	\$ -		\$ 175,959	\$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ 105,477			\$ 105,477	\$ 105,476	\$ -		\$ 105,476	\$ 0
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ 91,705	\$ 10,000		\$ 101,705	\$ 85,405	\$ 2,400		\$ 87,805	\$ 13,900
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07) Smart Meters		\$ 46,164			\$ 46,164	\$ 24,621	\$ 10,772		\$ 35,392	\$ 10,772
10	1930	Transportation Equipment		\$ 1,214,067	\$ 395,000	-\$ 190,067	\$ 1,419,000	\$ 776,485	\$ 101,857	-\$ 190,067	\$ 688,276	\$ 730,724
8	1935	Stores Equipment		\$ 10,960			\$ 10,960	\$ 9,281	\$ 697		\$ 9,978	\$ 982
8	1940	Tools, Shop & Garage Equipment		\$ 261,687	\$ 95,000		\$ 356,687	\$ 193,703	\$ 25,521		\$ 219,225	\$ 137,462
8	1945	Measurement & Testing Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1950	Power Operated Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1955	Communications Equipment		\$ 188,721			\$ 188,721	\$ 142,705	\$ 13,944		\$ 156,649	\$ 32,072
8	1955	Communication Equipment (Smart Meters)		\$ 410,583			\$ 410,583	\$ 156,988	\$ 33,813		\$ 190,800	\$ 219,783
8	1960	Miscellaneous Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1975	Load Management Controls Utility Premises		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1980	System Supervisor Equipment		\$ -	\$ 200,000		\$ 200,000	\$ -	\$ 5,000		\$ 5,000	\$ 195,000
47	1985	Miscellaneous Fixed Assets		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1995	Contributions & Grants		-\$ 6,107,238			-\$ 6,107,238	-\$ 1,280,826	-\$ 219,756		-\$ 1,500,582	-\$ 4,606,656
	etc.						\$ -	\$ -	\$ -		\$ -	\$ -
		Total		\$ 28,011,337	\$ 2,285,000	-\$ 282,099	\$ 30,014,238	\$ 11,489,062	\$ 1,097,763	-\$ 224,317	\$ 12,362,509	\$ 17,651,729

10		Transportation
8		Stores Equipment

Less: Fully Allocated Depreciation

Transportation	\$ 101,857
Deferred PP&E	\$ -
Net Depreciation	\$ 995,906

LPDL has updated Tables 2.2.4(a), 2.2.4(b) and 2.2.5 above, to reflect the revised forecasts for 2012 and 2013. The revised forecast for 2012 capital spending includes actual data to October 2012 YTD plus forecast for November and December. The revised forecast for 2013 reflects the inclusion of projects that were postponed from 2012 to 2013. Please also see LPDL's response to Interrogatory 2-SEC-5 below for revised capital spending by project.

The revised forecast for 2012 of \$1,414K is \$250K lower than the original 2012 capital spending of \$1,664K as submitted in the rate application. The significant changes are explained below.

Distribution Plant - \$42K decrease due to:

- Distribution Station - \$59K decrease mainly due to the postponement of Project #8-Huntsville MS1 Feeder Cable Replacement from 2012 to 2013 for \$55K.
- Overhead Plant - \$(107K) increase mainly due to smaller, miscellaneous overhead projects not identified in the original forecast of \$(173K) offset by lower actual costs on Project #16-Reinsulate and Convert Aubrey St of \$66K.
- Underground Plant - \$110K decrease mainly due to lower actual costs on Project #20-Replace Oakwood Heights of \$107K.
- New Connections - \$(25K) increase due to customer demand projects not identified in original forecast.
- Land Rights - \$5K decrease due to no land right purchases being required in 2012.

General Plant - \$208K decrease due to:

- Computer Hardware/Software - \$58K decrease mainly due to the postponement of the Harris Northstar Version Upgrade from 2012 to 2013 for \$25K and the cancellation of other software purchases slotted for 2012 for \$33K (GIS seats and licences, File Nexus PDF module and customer service IVR program).
- Tools, Shop and Garage Equipment - \$50K decrease due to the postponement of the outside racking structure from 2012 to 2013.
- SCADA - \$100K decrease due to the postponement of the SCADA purchase from 2012 to 2013.

The revised forecast for 2013 of \$2,285K is \$(230K) higher than the original 2013 capital spending of \$2,055K as submitted in the rate application. The significant changes are explained below.

Distribution Plant - \$(55K) increase due to:

- Distribution Station - \$(55K) increase due to the postponement of Project #8-Huntsville MS1 Feeder Cable Replacement from 2012 to 2013.

General Plant - \$(175K) increase due to:

- Computer Hardware/Software - \$(25K) increase due to the postponement of the Harris Northstar Version Upgrade from 2012 to 2013.

- Tools, Shop and Garage Equipment - \$(50K) increase due to the postponement of the outside racking structure from 2012 to 2013.
- SCADA - \$(100K) increase due to the postponement of the SCADA purchase from 2012 to 2013.

2-SEC-5

[Ex. 2/Tab 3/ Sch. 2/p.3]

Please update the table to provide a column for 2012 year-to-date actuals expenditures.

LPDL has updated the Capital Projects table below (originally provided in Table 2.3.2 in Exhibit 2, Tab 3, Schedule 2, page 3) with 2012 actual October YTD figures plus forecast for November and December. As well, the 2013 forecast has also been revised to include any projects that were postponed from 2012 to 2013.

Table 2.3.2: Capital Projects Table REVISED

Projects	2012 Bridge Year Total per COS	2012 Actual Oct/YTD	2012 Forecast Nov-Dec	2012 Bridge Year Total REVISED	2012 Contributed Capital	2013 Test Year Total per COS	2013 Test Year Total REVISED
DISTRIBUTION PLANT	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Building General Plant							
Project 1 - Backup Generator at Huntsville Administration Facility	0	0	0	0	0	0	0
Project 2 - Storage Yard Improvements at Operations Facility	0	0	0	0	0	0	0
Project 3 - Expand Bracebridge Operations Facility	0	0	0	0	0	0	0
Sub-Total: Building General Plant	0	0	0	0	0	0	0
Distribution Station							
Project 4 - Construct New 27.6kV 10MVA Centennial MS	0	0	0	0	-8,814	0	0
Project 5 - Install F35 Relays in Substations	0	0	0	0	0	0	0
Project 6 - Rebuild Huntsville MS2	0	0	0	0	0	0	0
Project 7 - Install Vacuum Reclosure Douglas MS5	50,000	45,192	10,187	55,379	0	0	0
Project 8 - Replace Feeder Cable Huntsville MS1	55,000	0	0	0	0	150,000	205,000
Sub-Total: Distribution Station	105,000	45,192	10,187	55,379	-8,814	150,000	205,000
Distribution Plant - Overhead							
Project N/A - Rebuild Wellington St	0	0	0	0	0	0	0
Project 9 - Relocate Pole Line for High Falls Road Widening	0	0	0	0	0	0	0
Project 10 - Rebuild Centre St, Florence St and Brunel Rd	0	0	0	0	0	0	0
Project 11 - Extend Cedar Lane 27.6kV	0	0	0	0	0	0	0
Project 12 - Rebuild Wilsons Falls to 27.6kV Golden Beach MS	0	0	0	0	0	0	0
Project 13 - Rebuild Spencer St	0	0	0	0	0	0	0
Project 14 - Rebuild West Rd to Huntsville MS2	0	0	0	0	0	0	0
Project 15 - Rebuild Dill St and Victoria St	350,000	241,408	108,592	350,000	0	0	0
Project 16 - Reinsulate Poles and Convert to 27.6kV Aubrey St	150,000	74,389	9,229	83,618	0	0	0
Project 17 - Rebuild Armstrong St and Maple St	0	0	0	0	0	244,000	244,000
Project 18 - Miscellaneous Pole Replacements	0	58,408	5,214	63,622	0	0	0
Project 19 - Miscellaneous Projects	0	133,831	15,000	148,831	-38,654	0	0
Sub-Total: Distribution Plant - Overhead	500,000	508,036	138,035	646,071	-38,654	244,000	244,000
Distribution Plant - Underground							
Project N/A - Rebuild Morrow Dr	0	0	0	0	0	0	0
Project 20 - Replace Oakwood Heights	445,000	313,302	25,000	338,302	0	0	0
Project 21 - Rebuild Andrea Dr	0	0	0	0	0	0	0
Project 22 - Rebuild Fairlawn Blvd	0	0	0	0	0	0	0
Project 23 - Replace Curling Rd	0	0	0	0	0	435,000	435,000
Project 24 - Replace Wilshire Blvd	0	0	0	0	0	261,000	261,000
Project 25 - Replace Submarine Cable Bracebridge Bay	0	0	0	0	0	200,000	200,000
Project 26 - Replace Submarine Cable Lake Muskoka Caisse Islar	50,000	18,280	1,000	19,280	0	0	0
Project 27 - Build Third Feeder to Centennial MS	0	0	0	0	0	100,000	100,000
Project 28 - Miscellaneous Projects	0	22,642	5,000	27,642	0	0	0
Sub-Total: Distribution Plant - Underground	495,000	354,224	31,000	385,224	0	996,000	996,000
Transformers							
Project N/A - Stock Replacement (after 2006 storm)	0	0	0	0	0	0	0
Project 29 - PCB Removal/Replacement	65,000	55,158	9,842	65,000	0	0	0
Sub-Total: Transformers	65,000	55,158	9,842	65,000	0	0	0
Connection and New Services							
Project 30 - Inverary Subdivision	0	972,883	0	972,883	-945,304	0	0
Project 31 - Greystone Condo Development	0	0	0	0	0	0	0
Project 32 - Rivers Edge Subdivision	0	0	0	0	0	0	0
Project 33 - Clearbrook Subdivision	0	0	0	0	0	0	0
Project 34 - New Bracebridge Sewage Plant	0	0	0	0	0	0	0
Project 35 - Douglas Dr Seniors Residence	0	0	0	0	0	0	0
Project 36 - New Services and Services Upgrade	0	105,743	8,890	114,633	-117,228	0	0
Sub-Total: Connections and New Services	0	1,078,626	8,890	1,087,516	-1,062,532	0	0
Meters							
Project N/A - Replace Meters	0	0	0	0	0	0	0
Project 37 - Install New Smart Meters	15,000	5,377	10,097	15,474	0	15,000	15,000
Project 38 - Replace GS>50 Interval Meters	75,000	7,412	67,000	74,412	0	85,000	85,000
Sub-Total: Meters	90,000	12,789	77,097	89,886	0	100,000	100,000
Miscellaneous							
Project N/A - Land Rights	5,000	0	0	0	0	5,000	5,000
Project N/A - Miscellaneous Building & Fixtures	0	0	0	0	0	0	0
Sub-Total: Miscellaneous	5,000	0	0	0	0	5,000	5,000
Sub-Total: Distribution Plant	1,260,000	2,054,025	275,051	2,329,076	-1,110,000	1,495,000	1,550,000
Contributed Capital	0	-1,106,832	-3,168	-1,110,000		0	0
Total: Distribution Plant	1,260,000	947,193	271,883	1,219,076		1,495,000	1,550,000
GENERAL PLANT							
Project 39 - Buildings & Fixtures	0	2,678	7,650	10,328		0	0
Project 40 - Office Furniture and Equipment	10,000	0	0	0		0	0
Project 41 - Computer Equipment - Hardware	10,000	6,555	445	7,000		10,000	10,000
Project 42 - Computer Software	108,600	28,094	24,766	52,860		10,000	35,000
Project 43 - Transportation Equipment	115,000	86,887	28,000	114,887		395,000	395,000
Project 44 - Tools, Shop and Garage Equipment	60,000	7,939	2,000	9,939		45,000	95,000
Project N/A - Communication Equipment	0	0	0	0		0	0
Project 45 - SCADA	100,000	0	0	0		100,000	200,000
Total: General Plant	403,600	132,153	62,861	195,014		560,000	735,000
TOTAL CAPITAL SPENDING (Disposals NOT Included)	1,663,600	1,079,346	334,744	1,414,090		2,055,000	2,285,000

2-SEC-6

[Ex. 2/Tab 3/ Sch. 2/p.3]

For all 2012 forecasted capital expenditures that have not come in-service to date, please provide details of when they will come into service.

Excluding the projects mentioned above that will be deferred in 2012, all 2012 forecasted capital expenditures will be in-service by the end of the year.

2-SEC-7

[Ex. 2/Tab 3/Sch. 2/p.5]

With respect to the expansion of the operation facility:

- a. What was the square footage of the building before and after expansion?**

The existing building was approximately 4,000 sq. ft. and the final building is approximately 7,500 sq. ft.

- b. Please provide a copy of the RFP.**

Please see Appendix 2A

- c. How did the Applicant determine how much and what type of space was required?**

The existing shop space was not adequate for all stock and vehicle parking. The shop was increased in order to bring all diesel trucks inside and to add a shop/work area (diesel trucks can be difficult to start in very cold weather, also hydraulics do not work well or at all during extreme cold). In addition, any copper needed to be stored inside the secure area due to risk of theft.

The existing office area was utilizing a portable trailer and had managers and workers sharing office space as well as desks. The trailer was installed in 2006 as a temporary measure and LPDL had been requested by the town to remove the trailer as it abuts residential property. There was no lunchroom or break area for line crews, no available area for them to sit to have lunch. The bathrooms were also not to Ontario building code.

The new office space allows for offices for supervisors and managers as well as proper work space for staff. There is a common lunchroom and the bathrooms are now sufficient for the number of staff and meet the Ontario building code. LPDL chose to go out for a RFP asking for design build ideas from design build contractors. This method

is the least expensive method of building as it allows the builder to quote on the most cost effective method of building.

2.0 – VECC – 3.0

Reference: Exhibit 2, Tab 2, Schedule 2, page 15-17

a) With respect to replacement of underground plant (e.g. Curling Road and Wilshire Blvd) does LPDL seek a contribution from the municipality for the premium costs of underground as opposed to overhead service?

LPDL's first choice for distribution plant construction is overhead due to easier access to assets for repairs, inspections and maintenance and lower costs due to our northern climate and rocky terrain. For replacement projects, LPDL will normally replace distribution plant assets on a like for like basis (i.e. overhead with overhead and underground with underground).

If the replacement of underground plant is due to the age of the asset or to improve system reliability (i.e. voltage conversions), then LPDL does not seek a contribution from the municipality for the premium costs of underground as opposed to overhead service.

If the replacement is prompted by a request from the municipality or customer to meet customer growth or area redevelopment, a cost estimate for the project is submitted to the municipality or customer along with a request for a contribution.

b) What is LPDL's policy in respect to request for underground service in replacement of overhead service?

LPDL's policy in respect to a request from a customer for underground service in replacement of overhead service is to require them to install the trenching, underground cable and meter base, as per LPDL's specifications provided to the customer via a service layout, all at the customer's own cost. Upon notification from the customer that the service is ready for connection, LPDL would then inspect the installation and connect the customer. LPDL would charge the customer for this inspection, connection and any materials that were required to complete the connection (i.e. transformer, cable guards) through a contributed capital invoice.

c) How many such requests has LPDL had in each of the past 3 years? Please detail by project, cost and contribution.

LPDL has received minimal requests to convert overhead service to underground service over the past few years, as identified in the table below.

Year	Project	Cost	Contribution	Description
2010	1008 Bowyers Beach	\$ 600.46	\$ -	Customer trenched and installed new cable; LPDL supplied all pipe and connectors at pole
2010	1025 Maplewood	\$ 281.86	\$ -	Customer trenched and installed new cable; LPDL supplied all pipe and connectors at pole
2010	1240 Stephens Bay	\$ 524.24	\$ 619.95	Customer trenched and installed new cable; LPDL charged for connectors and guards at pole
2010	1026 Allport	\$ 684.24	\$ 749.33	Customer trenched and installed new cable; LPDL charged for connectors and guards at pole
2010	54 Woodward	\$ 697.07	\$ 590.43	Customer trenched and installed new cable; LPDL charged for connectors and guards at pole
2010	231 Maple	\$ 1,387.00	\$ 707.02	Customer trenched and installed new cable; LPDL charged for connectors and guards at pole
2010	30 McNaughton	\$ 459.11	\$ 559.75	Customer trenched and installed new cable; LPDL charged for connectors and guards at pole
2010	1012 Bailey Lane	\$ 567.60	\$ -	Customer trenched and installed new cable; LPDL supplied all pipe and connectors at pole
2010	1016 Taplin Trail	\$ 954.63	\$ 2,075.13	Customer trenched and installed new cable; LPDL charged for connectors, guards at pole and transformer upgrade
2011	1047 Muskoka Cres	\$ 633.88	\$ -	Customer trenched and installed new cable; LPDL supplied all pipe and connectors at pole
2011	1025 Tough Lane	\$ 1,306.08	\$ -	Customer trenched and installed new cable; LPDL supplied all pipe and connectors at pole as well as tree trimming
2011	110 Wellington	\$ 420.95	\$ 712.23	Customer trenched and installed new cable; LPDL charged for connectors and guards at pole
2011	173 Richard	\$ 363.43	\$ -	Customer trenched and installed new cable; LPDL supplied all pipe and connectors at pole
2012	73 Wellington	\$ 550.43	\$ -	Customer trenched and installed new cable; LPDL supplied all pipe and connectors at pole

* all projects above include: labour and trucks required to prepare layout and disconnect/reconnect for which each customer is allowed one free of charge

2.0-Staff-2

Ref: Exhibit 2/ Tab 3/ Schedule 2/ Page 26-27 – Transportation Equipment

On page 27, it states: "In 2013 is a provision for a new RBD digger truck to replace the existing digger that is twelve years old and incurring increasing maintenance costs (\$300,000) as well as a new cargo van for the metering department (\$45,000) and pickup truck for operations personnel (\$40,000) that will each be over nine years old and incurring increasing maintenance costs."

- a) **Please provide more details of the current RBD digger truck, such as size, condition, mileage, frequency of repairs, annual maintenance and repair costs, etc.**

The existing 12 year old RBD is a 2000 International, single axle digger truck with a deteriorating, rusting body with 99,905 kms. Over the past 3 years, the digger truck has incurred over \$36,000 in maintenance and repair costs (2010=\$6,612, 2011=\$19,891 and 2012=\$9,792). Over and above the various annual maintenance and inspection costs, the repair costs incurred over the past three years alone have included: cylinder replacement, hydraulic hose replacements, oil pump replacement, oil leak repairs, starter replacement, broken spring replacement, wiring repairs, exhaust system replacement, seat repairs, water pump replacement, hydraulic filter replacements and winch replacement.

- b) **Please advise whether the savings amounts from the maintenance and repair costs have been reflected in 2013 test year OM&A.**

Due to the replacement of the old RBD digger truck, a reduction in maintenance and repair costs has been reflected in the OM&A for 2013 test year. The savings would be

allocated amongst various OM&A costs to which vehicle and transportation costs are allocated to, based on the type of work the truck has been used to perform. However, the savings on the RBD repair costs would be offset by increasing repair costs that expect to be incurred on other aging vehicles that are planned for replacement each year as set out in our Asset Management Plan.

2.0 – VECC – 4.0

Reference: Exhibit 2, Tab 3, Schedule 2, page 4

a) Please provide the capital expenditures related to customer demand (new services and service upgrades) in each of 2009 through 2013.

Below, LPDL has provided the capital expenditures related to customer demand for 2009 through 2013:

		Actual Capital 2009	Actual Capital 2010	Actual Capital 2011	REV Forecast Capital 2012	Forecast Capital 2013	Gross Capital TOTAL	Actual Contributed Capital 2009-2012	Net Capital TOTAL
Distribution Plant - Customer Demand Projects	Project #								
Inverary Subdivision	30	\$ 2,053	\$ 20,450	\$ 5,352	\$ 972,883	\$ -	\$ 1,000,738	-\$ 980,937	\$ 19,801
Greystone Condo Development	31	\$ 80,017	\$ 16,857	\$ 25,053	\$ -	\$ -	\$ 121,927	-\$ 120,521	\$ 1,406
Rivers Edge Subdivision	32	\$ 85,141	\$ 26,475	\$ 3,538	\$ -	\$ -	\$ 115,154	-\$ 72,617	\$ 42,538
Clearbrook Subdivision	33	\$ 11,888	\$ 3,097	\$ -	\$ -	\$ -	\$ 14,985	-\$ 18,673	\$ 3,688
New Bracebridge Sewage Plant	34	\$ 11,509	\$ 84,001	\$ -	\$ -	\$ -	\$ 95,510	-\$ 89,734	\$ 5,776
Douglas Dr Seniors Residence	35	\$ 8,181	\$ 23,687	\$ 55,019	\$ -	\$ -	\$ 86,887	-\$ 44,987	\$ 41,900
Miscellaneous New Services and Services Upgrade	36	\$ 114,965	\$ 189,683	\$ 190,717	\$ 114,633	\$ -	\$ 609,997	-\$ 544,161	\$ 65,836
Total - Customer Demand Capital Projects for 2009-2013		\$ 313,754	\$ 364,251	\$ 279,678	\$ 1,087,516	\$ -	\$ 2,045,199	-\$ 1,871,630	\$ 173,569

2.0 – VECC – 5.0

Reference: Exhibit 2, Tab 3, Schedule 2, page 28

a) Please provide more detail on Project #45 – SCADA System. Specifically please explain:

(1) how the costs estimates for 2012 and 2013 were derived;

Discussions have taken place between LPDL and SCADA vendors to discuss proposals and options for implementing a SCADA system. The \$200,000 cost estimate for the SCADA System, \$100,000 planned for 2012 and \$100,000 in 2013, was derived from a quote received from a vendor. This specific vendor quote was used for the forecast due to the overall lower cost, available resources and technical support available. The first phase of the project for \$100,000 was to cover the purchase and implementation of the actual SCADA platform (software and servers) and integration with other existing operational systems. The second phase of the project for an additional \$100,000 was to cover the purchase and integration of additional modules for enhanced communication

to mobile operations and further operational data analysis (i.e. outage management system, load profiling at stations, remote switch operations). LPDL has RFP's out with other vendors at this point in time to look at another configuration that may be more feature rich for the same cost.

(2) provide the business plan summary for the project (if available);

LPDL has been proactive over the last decade installing equipment like reclosures, relays and meters. When LPDL obtains the head end SCADA software, it will be able to integrate with these existing points into a network that has been built over the years, giving LPDL access to instantaneous transformer loading and feeder capacities. Remote monitoring will be available for all feeders and stations and almost a third of LPDL's feeders will be able to be remotely put into hold off, tripped and restored which in turn will provide improved outage management for our customers and information to potentially improve distribution losses.

(3) provide the actual 2012 spending to-date on this project.

LPDL has not yet spent anything on this project as it is still in the RFP stage. Due to time constraints, the 2012 phase has been deferred to the new year. Phase 2 is still scheduled for 2013. LPDL has revised the capital spending for 2012 to reflect this change from 2012 to 2013.

2.0-Staff-3

**Ref: Exhibit 2/ Tab 3/ Schedule 2/ Page 15 - 16 – Capital Expenditures:
Underground**

In the above reference, LPDL provides explanations for projects #23, #24 and #25, and these three projects are related to underground cable replacement.

- a) Please provide a table showing the costs, length of the underground cable replaced, and per km cost for each project and explain the difference of the per km costs for each project.**

LPDL has provided the following table identifying the 2013 estimated cost, length of underground cable replaced and estimated \$/km for Projects #23, #24 and #25.

Project Description	2013 Estimated Capital Cost	Length of Cable (km)	Estimated \$/km
Project #23 - Replace Curling Rd	\$ 435,000	1.60	\$ 271,875
Project #24 - Replace Wilshire Blvd	\$ 261,000	0.45	\$ 580,000
Project #25 - Replace Submarine Cable at Bracebridge Bay	\$ 200,000	0.36	\$ 555,556

The differences in costs/km in the above three projects are mainly attributable to terrain, number of driveways on the street and proximity of houses, number of road crossings and type of cable and equipment required. For Curling Rd replacement, lower build costs are due to: excavation will be mainly done by conventional excavation (trenching with a backhoe) as houses are further spread apart and there are fewer of them, which is cheaper than directional boring; there are fewer road crossings that require concrete encasement; and, there are fewer houses thus fewer transformers are required. For Wilshire Blvd replacement, the costs are more extensive due to: increased number of houses and proximity of houses which will require directional boring. This directional boring, which is less invasive, will minimize damage done to properties, trees and driveways (brick/concrete/asphalt) which would require replacement and customer's inconvenience that would occur with conventional excavation. Although directional boring is twice the cost, the cost of conventional excavation plus the costs required to return the properties back to their original state would be higher in total. As well, the installation of a new switching cubicle is required to provide for a loop feed that does not currently exist. For the Bracebridge Bay Submarine Cable replacement, the higher costs are due to: higher cost for larger size cable (500 MCM) and for submarine cable that is significantly more expensive than regularly stocked underground cable; barge rentals are required to perform the work on the river; and additional permits are required for underwater river crossing access.

b) LPDL indicates that the underground cables for the above three projects are over forty years old and reaching end of life. Please provide the total length of underground cables which are currently over forty years old and reaching end of life and explain how LPDL plans to replace the remaining cables, if any, after the completion of the above three projects.

LPDL identifies approximately 1.3 kms of underground cable that is over forty years old plus an additional 3.1 kms of underground cable that will be forty years old in 2013. In LPDL's Asset Management Plan, a few underground projects have been forecasted to require replacement each year due to the age of the underground cable:

- 2013 = Curling Rd and Wilshire Blvd (Phase 1)
- 2014 = Wilshire Blvd (Phase 2) and Herman Ave
- 2015 = Wilshire Blvd (Phase 3) and Meadowpark Dr
- 2016 = Brofoco Dr and Princess St

Underground replacement projects will be prioritized each year depending on system performance, inspection results and/or trouble calls experienced in the specific service areas. Within these underground cable replacement projects,

LPDL plans to upgrade the size of the cables with new, higher voltage cable, in duct, in an effort to improve system reliability.

2.0 Energy Probe # 9

Ref: Exhibit 2, Tab 3, Schedule 2

- a) Please update Table 2.3.2 to show the most recent forecast available for 2012 based on the most recent monthly information available. Please also update the 2013 forecast to reflect any deferrals from 2012 or advancements to 2012.**

Please see the response to IR 2.0-SEC-5

- b) Please confirm that all of the projects shown that have expenditures in 2012 are still forecast to be in service by the end of 2012. If this cannot be confirmed, please identify the project(s) and the associated expenditure(s) that will not be in service by the end of 2012.**

Please see the response to IR 2.0-SEC-6

2.0 - VECC- 9.0

Reference: Exhibit 2, Tab 1, Schedule 1, pages 5-6 / Appendix A, Tab 5, Schedule 1, page 3, Table 2.5.1

- a) Please provide the capital expenditures for 2009-2012 by the following categories:**
- (1) Distribution Plant – Customer Demand**
 - (2) Distribution Plan – Aging Assets, Security, Reliability, Regulatory Requirements, Substations and Metering**
 - (3) General Plant – Buildings, Office Furniture, Transportation, Tools and Equipment**
 - (4) General Plant – Computer Software, Hardware, Communications, SCADA;**

LPDL has provided the following table identifying the 2009-2012 capital expenditures by the four category groupings requested above.

2009 - 2012 Capital Expenditures			ACTUAL	ACTUAL	ACTUAL	REVISED	Contributed	Contributed	Contributed	Contributed	Net Capital
Project Name	Proj #	Need	2009	2010	2011	FORECAST	2009	2010	2011	2012	2009-2012
Connection - Inverary Subdivision	30	Customer Demand	\$ 2,053	\$ 20,450	\$ 5,352	\$ 972,883	\$ 9,986	\$ 25,647		\$ -	\$ 19,801
Connection - Greystone Condo Development	31	Customer Demand	\$ 80,017	\$ 16,857	\$ 25,053		\$ 69,892	\$ 50,173	\$ 456		\$ 1,406
Connection - Rivers Edge Subdivision	32	Customer Demand	\$ 85,141	\$ 26,475	\$ 3,538		\$ 86,908	\$ 14,291			\$ 42,537
Connection - Clearbrook Subdivision	33	Customer Demand	\$ 11,888	\$ 3,097			\$ 13,566	\$ 5,107			\$ 3,688
Connection - New Bracebridge Sewage Plant	34	Customer Demand	\$ 11,509	\$ 84,001				\$ 89,734			\$ 5,776
Connection - Douglas Dr Seniors Residence	35	Customer Demand	\$ 8,181	\$ 23,687	\$ 55,019				\$ 44,987		\$ 41,900
Connection - New Services and Services Upgrade	36	Customer Demand	\$ 114,965	\$ 189,683	\$ 190,717	\$ 114,633	\$ 39,086	\$ 170,881	\$ 216,966	\$ 117,228	\$ 65,837
Subtotal - Distribution Plant - Customer Demand			\$ 313,754	\$ 364,251	\$ 275,678	\$ 1,087,516	\$ 219,438	\$ 327,251	\$ 262,409	\$ 1,062,532	\$ 173,569
Overhead - Rebuild West Rd to Huntsville MS2	14	Aging Asset		\$ 165,221	\$ 1,197						\$ 166,418
Overhead - Miscellaneous Pole Replacements	18	Aging Asset	\$ 32,635	\$ 81,877	\$ 120,459	\$ 63,622					\$ 298,592
Underground - Replace Oakwood Heights	20	Aging Asset		\$ 34,707	\$ 66,463	\$ 338,302					\$ 439,472
Underground - Replace Submarine Cable Lake Muskoka Caisse Island	26	Aging Asset				\$ 19,280					\$ 19,280
Overhead - Rebuild Dill St and Victoria St	15	Aging Asset and Customer Demand			\$ 30,271	\$ 350,000					\$ 380,271
Distribution Station - Rebuild Huntsville MS2	6	System Reliability and Aging Asset		\$ 397,567	\$ 5,528						\$ 403,095
Overhead - Rebuild Wilsons Falls to 27.6kV Golden Beach MS	12	System Reliability and Aging Asset		\$ 10,629	\$ 526,642				\$ 42,710		\$ 494,561
Underground - Rebuild Andrea Dr	21	System Reliability and Aging Asset		\$ 43,381	\$ 73,206						\$ 116,587
Underground - Rebuild Fairlawn Blvd	22	System Reliability and Aging Asset		\$ 105,309	\$ 6,216						\$ 111,525
Distribution Station - Install Vacuum Reclosure Douglas MS5	7	System Reliability				\$ 55,379					\$ 55,379
Overhead - Extend Cedar Lane 27.6kV	11	System Reliability	\$ 5,902	\$ 94,420							\$ 100,322
Overhead - Rebuild Spencer St	13	System Reliability		\$ 98,469	\$ 92,845						\$ 191,314
Overhead - Reinsulate Poles and Convert to 27.6kV Aubrey St	16	System Reliability				\$ 83,618					\$ 83,618
Overhead - Miscellaneous Projects	19	System Reliability	\$ 39,141	\$ 61,431	\$ 67,259	\$ 148,831		\$ 14,712		\$ 38,654	\$ 263,297
Underground - Miscellaneous Projects	28	System Reliability	\$ 4,312	\$ 3,464	\$ 24,583	\$ 27,642					\$ 60,002
Distribution Station - Construct New 27.6kV 10MVA Centennial MS	4	System Reliability and Customer Demand	\$ 1,131,560	\$ 96,079	\$ 24,698		\$ 5,286	\$ 5,731	\$ 19,324	\$ 8,814	\$ 1,213,182
Overhead - Rebuild Centre St, Florence St and Brunel Rd	10	System Reliability and Customer Demand	\$ 332,976	\$ 151,446			\$ 9,292	\$ 213,267			\$ 261,863
Overhead - Relocate Pole Line for High Falls Road Widening	9	Regulatory	\$ 120,006				\$ 112,169				\$ 7,837
Transformer - PCB Removal/Replacement	29	Regulatory	\$ 48,352	\$ 184,042	\$ 39,692	\$ 65,000					\$ 337,085
Meters - Replace GS>50 Interval Meters	38	Regulatory	\$ 446	\$ 86,711	\$ 72,101	\$ 74,412					\$ 233,671
Land Rights		Renewal	\$ 6,720	\$ 8,989							\$ 15,709
Meters - Install New Smart Meters	37	Metering				\$ 15,474					\$ 15,474
Distribution Station - Install F35 Relays in Substations	5	Substations and Smart Grid Compatibility	\$ 75,663	\$ 6,512							\$ 82,174
Subtotal - Distribution Plant - Aging, System Reliability, Regulatory, Substations and Metering			\$ 1,797,711	\$ 1,630,255	\$ 1,151,160	\$ 1,241,560	\$ 126,746	\$ 233,710	\$ 62,034	\$ 47,468	\$ 5,350,729
General Plant - Storage Yard Improvements at Operations Facility	2	Buildings		\$ 50,637							\$ 50,637
General Plant - Expand Bracebridge Operations Facility	3	Buildings			\$ 1,208,165						\$ 1,208,165
General Plant - Backup Generator at Huntsville Administration Facility	1	Buildings	\$ 128,294								\$ 128,294
Buildings & Fixtures	39	Buildings	\$ 10,328	\$ 1,620	\$ -	\$ 10,328					\$ 19,036
Office Furniture and Equipment	40	Office Furniture	\$ 4,277	\$ -	\$ 65,879						\$ 70,155
Transportation Equipment	43	Transportation	\$ 29,435	\$ 117,286	\$ -	\$ 114,887					\$ 202,738
Tools, Shop and Garage Equipment	44	Tools and Equipment	\$ 34,994	\$ 2,574	\$ 13,734	\$ 9,939					\$ 61,241
Subtotal - General Plant - Buildings, Office Furniture, Transportation, Tools and Equipment			\$ 148,458	\$ 168,877	\$ 1,287,778	\$ 135,154	\$ -	\$ -	\$ -	\$ -	\$ 1,740,267
Computer Software	42	Computer Software	\$ 32,961	\$ 33,016	\$ 66,105	\$ 52,860					\$ 184,941
Computer Equipment - Hardware	41	Computer Hardware	\$ 18,481	\$ 2,910	\$ 5,839	\$ 7,000					\$ 34,230
Communication Equipment		Communications	\$ 3,028	\$ -	\$ -	\$ -					\$ 3,028
SCADA	45	SCADA	\$ -	\$ -	\$ -	\$ -					\$ -
Subtotal - General Plant - Computer Software, Hardware, Communications and SCADA			\$ 54,470	\$ 35,925	\$ 71,944	\$ 59,860	\$ -	\$ -	\$ -	\$ -	\$ 222,199
Less: Contributed Capital			\$ 346,183	\$ 560,961	\$ 324,443	\$ 1,110,000	\$ 346,183	\$ 560,961	\$ 324,443	\$ 1,110,000	\$ 7,486,765
TOTAL CAPITAL SPENDING			\$ 1,968,210	\$ 1,638,347	\$ 2,466,118	\$ 1,414,090					\$ 7,486,765

b) Please provide a table which uses the same categories as above for the expenditures shown in the Asset Management Plan for the period 2013 through 2016.

LPDL has provided the following table identifying the 2013-2016 forecasted capital expenditures by the same category groupings requested above.

Project Name	Need	REVISED Forecast 2013	Forecast 2014	Forecast 2015	Forecast 2016
Underground - Replace Submarine Cable Bracebridge Bay	Aging Asset and Capacity	\$ 200,000			
Overhead - Replace Bracebridge Bay Crossing to EP Lee Dr	Aging Asset and Customer Demand		\$ 300,000		
Distribution Stations - Replace Huntsville MS1 Feeder Cable	Aging Asset and System Reliability	\$ 205,000			
Overhead - Replace Pole Lines & Convert to 27.6kV in Bracebridge	Aging Asset and System Reliability		\$ 100,000	\$ 100,000	\$ 100,000
Overhead - Replace Armstrong St	Aging Asset and System Reliability	\$ 70,000			
Overhead - Replace Cliff Ave and Lake Dr	Aging Asset and System Reliability				\$ 150,000
Overhead - Replace Florence St W	Aging Asset and System Reliability		\$ 150,000		
Overhead - Replace Maple St	Aging Asset and System Reliability	\$ 174,000			
Overhead - Replace Mary St	Aging Asset and System Reliability			\$ 150,000	
Transformers for Overhead & Underground Projects	Aging Asset and System Reliability		\$ 250,000	\$ 350,000	\$ 350,000
Underground - Replace Underground Cable & Convert to 27.6kV in Bracebridge	Aging Asset and System Reliability		\$ 100,000	\$ 100,000	\$ 100,000
Underground - Replace Brofoco Dr	Aging Asset and System Reliability				\$ 250,000
Underground - Replace Curling Rd	Aging Asset and System Reliability	\$ 435,000			
Underground - Replace Herman Ave	Aging Asset and System Reliability		\$ 50,000		
Underground - Replace Meadowpark Dr	Aging Asset and System Reliability			\$ 50,000	
Underground - Replace Princess St	Aging Asset and System Reliability				\$ 50,000
Underground - Replace Wilshire Blvd (3 Phases)	Aging Asset and System Reliability	\$ 261,000	\$ 250,000	\$ 250,000	
Distribution Stations - Replace Huntsville MS1	System Reliability		\$ 200,000		
Distribution Stations - Upgrade Douglas MS5 to 10MVA	System Reliability				\$ 600,000
Underground - Install Loop Feed on Brofoco Dr	System Reliability		\$ 50,000		
Overhead - Replace EP Lee Dr to Lagoon Lane	System Reliability and Customer Demand			\$ 385,000	
Overhead - Replace Lagoon Lane to South Industrial Park	System Reliability and Customer Demand				\$ 385,000
Distribution Stations - Upgrade Golden Beach and Douglas MS5 with Vacuum Reclosures	System Reliability/SCADA		\$ 100,000		
Underground - Build Third Feeder to Centennial MS	Capacity	\$ 100,000			
Overhead - Load Transfer Switch in Magnetawan	Regulatory		\$ 50,000		
Underground - Load Transfer Switch in Sundridge	Regulatory		\$ 30,000		
Meters - Replace GS>50 Interval Meters	Regulatory	\$ 85,000	\$ 100,000		
Meters - Replace Meters with Expired Seal Dates	Regulatory			\$ 100,000	\$ 400,000
Meters - Install New Smart Meters	Metering	\$ 15,000			
Subtotal - Distribution Plant - Aging, System Reliability, Regulatory, Substations and Metering		\$ 1,545,000	\$ 1,730,000	\$ 1,485,000	\$ 2,385,000
Land Rights	Renewal	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Building & Fixtures	Buildings		\$ 100,000		
Transportation Equipment	Transportation Equipment	\$ 395,000	\$ 55,000	\$ 300,000	\$ 95,000
Tools and Equipment	Tools and Equipment	\$ 105,000	\$ 10,000	\$ 10,000	\$ 10,000
Subtotal - General Plant - Buildings, Office Furniture, Transportation, Tools and Equipment		\$ 505,000	\$ 170,000	\$ 315,000	\$ 110,000
Computer Software	Computer Software	\$ 35,000			
SCADA System	SCADA	\$ 200,000	\$ 100,000	\$ 100,000	
Subtotal - General Plant - Computer Software, Hardware, Communications and SCADA		\$ 235,000	\$ 100,000	\$ 100,000	\$ -
TOTAL CAPITAL SPENDING		\$ 2,285,000	\$ 2,000,000	\$ 1,900,000	\$ 2,495,000

2-SEC-8

[Ex. 2/Tab 3/Sch. 3/p.1]

What is the Applicant's approval process for capital projects? Does the Applicant require a formal business cases or economic justification to be prepared? If so, please provide the documents for each proposed capital project included in the application.

In the fall of each year, the operations department prepares a detailed capital and operating and maintenance expense budget for review and approval by LPDL's CEO/CFO/COO. The approved projects are included with the complete budget package and presented by the CEO/CFO/COO to the board of directors for final approval. There are no formal business cases prepared for each project individually however the detailed capital budget presented for approval identifies the value, timing, location and reason of each project included in the capital budget. Unplanned capital expenditures that arise throughout the year or planned capital that exceeds the original budgeted amount, are submitted to the CEO/CFO/COO for approval via the submission of a capital expenditure request (CER) document prepared by the Manager of Operations. This CER document identifies the description and purpose of the expenditure/increase in expenditure, scope of project, economic justification calculation, cost summary, disposal information and quote details. The CER's approved by the CEO/CFO/COO are

then submitted to the board of directors for final approval. There were no CERs initiated for 2012.

2-SEC-9

[Ex. 2/Tab 3/Sch. 3/p.1]

How does the Applicant prioritize capital projects? Please provide a prioritization for the proposed Test Year capital projects.

From review of regular inspection and maintenance results, age and condition of assets, and trouble calls experienced, LPDL identifies specific assets that require replacement or upgrade each year and throughout the year. In planning these asset replacements/upgrades, LPDL also addresses how to improve system reliability by upgrading to higher 27.6 kV voltage and rebuilding to meet current ESA construction standards. Due to LPDL's aging infrastructure, LPDL's priority is to replace these old assets while at the same time improving system reliability. The projects proposed for 2013 are listed by order of need, in the table below. The projects identified as 'aging asset' or 'system reliability' will be first priority for that year but may be reprioritized depending on customer demand or emergencies that arise in the year and take precedent.

Proposed Capital Projects for 2013	Need	Forecast 2013
Underground - Replace Submarine Cable Bracebridge Bay	Aging Asset and Capacity	\$ 200,000
Distribution Stations - Replace Huntsville MS1 Feeder Cable	Aging Asset and System Reliability	\$ 205,000
Overhead - Replace Armstrong St	Aging Asset and System Reliability	\$ 70,000
Overhead - Replace Maple St	Aging Asset and System Reliability	\$ 174,000
Underground - Replace Curling Rd	Aging Asset and System Reliability	\$ 435,000
Underground - Replace Wilshire Blvd (3 Phases)	Aging Asset and System Reliability	\$ 261,000
Underground - Build Third Feeder to Centennial MS	Capacity	\$ 100,000
Meters - Replace GS>50 Interval Meters	Regulatory	\$ 85,000
Meters - Install New Smart Meters	Regulatory	\$ 15,000
Subtotal - Distribution Plant - Aging, System Reliability, Regulatory, Substations and Metering		\$ 1,545,000
Land Rights	Renewal	\$ 5,000
Transportation Equipment	Aging Asset	\$ 395,000
Tools and Equipment	Aging Asset	\$ 105,000
Subtotal - General Plant - Buildings, Office Furniture, Transportation, Tools and Equipment		\$ 505,000
Computer Software	Computer Software	\$ 35,000
SCADA System	SCADA	\$ 200,000
Subtotal - General Plant - Computer Software, Hardware, Communications and SCADA		\$ 235,000
TOTAL CAPITAL SPENDING PROPOSED FOR 2013		\$ 2,285,000

2.0 - VECC- 6.0

Reference: Exhibit 2, Tab 3, Schedule 4, page 2

- a) The evidence states that “for the purpose of this rate application, LPDL used the half year rule for calculating depreciation expense for the 2013

Test Year.” What method of calculating depreciation was used in the years 2009 through 2012?

LPDL used the half year rule for calculating depreciation expense for the years 2009 through to 2012, as was done in years prior to that as well.

2.0 - VECC- 7.0

Reference: Exhibit 2, Tab 5, Schedule 1, page 3, Table 2.5.1

a) Please explain why LPDL has chosen a proposed useful life for smart meters that is longer (15 years) than proposed by the Kinetics Study (5-10 years)?

LPDL has chosen a proposed useful life of 15 years for smart meters in accordance with the direction provided in the OEB's Accounting Procedures Handbook: Frequently Asked Questions document, question 13, issued December 23, 2010. As well, a useful life of 15 years for smart meters was approved in LPDL's smart meter cost recovery application, file EB-2011-0413, which was approved by the OEB in its Decision and Order dated April 19, 2012 for rate recovery effective May 1, 2012.

2.0 Energy Probe # 10

Ref: Exhibit 2, Tab 5, Schedule 1

Please confirm that LPDL still intends on adopting MIFRS effective January 1, 2013 and that LPDL will not defer implementation beyond this point in time.

LPDL has chosen to defer the transition to IFRS until January 1, 2014 as a result of recent updates from the Accounting Standards Board. LPDL further understands IFRS implementation may be extended to January, 2016 by the Accounting Standards Board.

LPDL has however, made a change to its accounting policy to reflect the OEB's requirement in accordance with the Board's letter of July 17, 2012. LPDL confirms that the new useful lives proposed in Exhibit 2, Tab 5, Schedule 1, pg 3 will be adopted for 2013 in accordance with the OEB Kinetic's study and will follow the OEB's July 17, 2012 letter "re: Regulatory accounting policy direction regarding changes to depreciation expenses and capitalization policies in 2012 and 2013".

LPDL will continue to adopt CGAAP in 2013 and as such, there is not a requirement to restate prior year balances as the change in accounting policy is made prospectively, not retroactively. As a result, new useful lives and componentization will not be applied to 2012.

Consequently, LPDL has removed the PP&E adjustment from the revenue requirement and has made the changes as shown in response to 6.0-Staff-24 and all models have been updated.

Appendix 2-EB
IFRS-CGAAP Transitional PP&E Amounts
2013 Adopters of IFRS for Financial Reporting Purposes

For applicants that adopt IFRS on **January 1, 2013** for financial reporting purposes

Note: this sheet should be filled out if the applicant adopts IFRS for its financial reporting purpose as of January 1, 2013.

	2009 Rebasing Year	2010	2011	2012	2013 Rebasing Year	2014	2015	2016
Reporting Basis	CGAAP	IRM	IRM	IRM	MIFRS	IRM	IRM	IRM
Forecast vs. Actual Used in Rebasing Year	Forecast	Actual	Actual	Forecast	Forecast			
			\$	\$	\$	\$	\$	\$
PP&E Values under CGAAP								
Opening net PP&E - Note 1				16,346,300				
Additions				1,211,405				
Depreciation (amounts should be negative)				-1,035,430				
Closing net PP&E (1)				16,522,274				
PP&E Values under MIFRS (Starts from 2012, the transition year)								
Opening net PP&E - Note 1				16,346,300				
Additions				1,211,405				
Depreciation (amounts should be negative)				-1,035,430				
Closing net PP&E (2)				16,522,274				
Difference in Closing net PP&E, CGAAP vs. MIFRS (Shown as adjustment to rate base on rebasing)				0				
Account 1575 - IFRS-CGAAP Transitional PP&E Amounts								
Opening balance				0	0	0	0	0
Amounts added in the year				0				
Sub-total				0	0	0	0	0
Amount of amortization, included in depreciation expense - Note 2					0	0	0	0
Closing balance in deferral account				0	0	0	0	0

2-SEC-10

[Ex. 2/Tab 5/Sch 3/p.2]

Please explain why the Applicant is proposing a disposition period of four years for the PP&E deferral account which has a balance of only \$74,116.

Please see response to 2.0-Energy Probe-10 above. PP&E deferral amount will not be applicable in this application due to deferral of IFRS and change in accounting policy.

2.0 Energy Probe # 11

Ref: Exhibit 2, Tab 6, Schedule 1

Please confirm that LPDL is not requesting a funding adder related to its Green Energy Plan as part of this proceeding.

LPDL confirms that it is not requesting a funding adder related to its Green Energy Plan as part of this proceeding.

2.0 - VECC- 8.0

Reference: Exhibit 2, Tab 6, Schedule 1, page 1/ Exhibit 2, Appendix C – Green Energy Plan

a) Please clarify whether LPDL is seeking a funding adder for its Green Energy Plan.

LPDL confirms that it is not requesting a funding adder related to its Green Energy Plan as part of this proceeding.

b) Please provide a table showing the actual and projected costs of the Green Energy Plan in years 2010 through 2016.

LPDL has provided the following table showing the actual and projected Green Energy Plan costs for the years 2010-2016.

Green Energy Plan Expenditures	2010 Costs Actual	2011 Costs Actual	2012 Costs Forecast	2013 Costs Forecast	2014 Costs Forecast	2015 Costs Forecast	2016 Costs Forecast	2010-2016 TOTAL Costs
Renewable Generation Connection Expenditures	\$ 42,199	\$ 266,307	-\$ 1,841	\$ 1,540,000	\$ -	\$ -	\$ -	\$ 1,846,665
Less: Generator Contribution	-\$ 45,000	-\$ 13,708	-\$ 6,000	-\$ 1,045,000	\$ -	\$ -	\$ -	-\$ 1,109,708
Net Renewable Generation Connection Expenditures (A/C 1531)	-\$ 2,801	\$ 252,599	-\$ 7,841	\$ 495,000	\$ -	\$ -	\$ -	\$ 736,957

c) When does LPDL expect to seek disposition of account 1531?

LPDL expects to seek disposition of account 1531, costs related to its Green Energy Plan expenditures, in LPDL's next IRM rate application for 2014 rate approval, provided there is an avenue for this disposition. LPDL expects that the anticipated Green Energy Plan expenditures will be incurred by mid-2013 upon Hydro One project's completion and thus ready for submission for rate recovery at that time. To seek disposition in this application would be premature, LPDL would like to reserve the option to seek disposition during a future rate application, possibly as an off-ramp during an IRM application.

2.0-Staff-4

Ref: Exhibit 1/ Tab 1/ Schedule 2/ Page 3-4 – Green Energy Plan

The above reference states that “[t]he Applicants Basic Green Energy Plan has been prepared in accordance with the OEB’s Filing Requirements as reported in EB-2009-0397 – Distribution System Plans under the Green Energy Act issued on December 18, 2009.” Note that the draft filing requirements issued on December 18, 2009 were updated on March 25, 2010 and then again on May 17, 2012.

- a) Please explain why LPDL prepared its Basic Green Energy Plan in accordance with the Board’s December 18, 2009 draft filing requirements instead of the latest filing requirements dated May 17, 2012 or alternatively the March 25, 2010 filing requirements.**

LPDL confirms that the Basic Green Energy Plan was prepared in accordance with the Board’s latest filing requirements document “EB-2009-0397 Filing Requirements: Distribution System Plans – Filing under Deemed Conditions of Licence” revised May 17, 2012.

- b) Please revise LPDL’s Green Energy plan to reflect any changes necessary based on the latest Board filing requirements EB-2009-0397 dated May 17, 2012.**

There are no revisions required to be made to LPDL’s Green Energy Plan as it was prepared in accordance with the latest filing requirements as noted in part a) above.

2.0-Staff-5

Ref: Exhibit 2/ Appendix C/ Section 2.5 – Green Energy Plan

Table 3 in the above reference provides a Feeder Summary that includes FIT and MicroFIT Connections but there is no indication whether these are existing or proposed connections.

The reference also indicates that “[t]o date, there have been no capacity connection issues or fail responses received for any of the renewable generation projects proposed and/or connected to LPDL’s service territory”.

- a) Please confirm whether the FIT and MicroFIT connections shown in Table 3 are existing or proposed connections.**

LPDL confirms that all of the FIT and microFIT connections shown in Table 3 are existing connections (1 FIT connected (60kW) and 23 microFITs connected (201.8 kW)).

- b) For any proposed FIT or MicroFIT connections, please explain whether the statement that “there have been no capacity connection issues....” is a final assessment by Hydro One or if this would be subject to further review/assessment /approval by Hydro One at a later date.**

LPDL understands that the statement reflects a final assessment for those existing FIT and microFIT connections. Once the FIT or microFIT is connected, there is no further review or reassessment for that connection. Only new future applications would be assessed for capacity connection issues with Hydro One as they are received

- c) Please provide confirmation from Hydro One that there are no capacity connection issues for any of the renewable generation projects proposed for connection to LPDL’s system.**

Upon receipt of a microFIT application, LPDL logs onto Hydro One's website to check for connection constraints for that proposed location. For the proposed microFIT applications, LPDL confirms that no capacity constraints or connection issues have been received from Hydro One to date. An example of one of the confirmed capacity checks for a microFIT application, received from Hydro One, is attached below.

hydro one **Capacity Evaluation Tool**
 Version 1.4 (Data Updated on 2012-8-28 >>> Data Expires on 2012-10-8)

Proposed Project Data

Connecting Station / Feeder: MUSKOKA TS - M3
 Project Size: 10 kW
 Technology: Solar

Evaluate **RESULT** **Passes**

In order for Hydro One to confirm capacity availability and allocate capacity to your project, you will have to apply to Hydro One for connection using Form B or Form C.

[To apply for a project up to 10 kW, click HERE for Form C.](#)

Hydro One Networks Inc. ("Hydro One") is pleased to provide this capacity calculator ("Calculator") to assist generators in providing capacity information. While we believe this Calculator will be a helpful tool, we caution you that this Calculator and the information contained in or generated by it (collectively the "Materials") are provided to you for your information only. In that the Calculator has been established only to provide estimated capacity information, Hydro One is not in a position to confirm its completeness, timeliness or accuracy. In addition, Hydro One may, from time to time, make changes to the Materials without notice. Please note that information regarding capacity availability changes frequently and the information provided may not be current and may be up to 30 days old.

In no event shall Hydro One be liable for any damages of any kind related to the use or misuse of the Materials. Hydro One is not making any representations of any kind or nature, and disclaims all warranties, whether express or implied, in respect of the Materials, including the implied warranties of fitness for a particular purpose, merchantability, expectation of privacy and non-infringement notwithstanding your use of the Materials or the information generated by this Capacity Calculator. Please note that Hydro One is not allocating Capacity for your project based on the use of this tool.

Data Entered: MUSKOKA TS - M3, 10, Solar
 calculation performed on 2012-9-27

Any FIT applications are submitted to Hydro One for approval via the CIA (Connection Impact Assessment) and CCA (Connection Cost Assessment) process. To date, LPDL has three proposed FIT Applications: one that has a CIA completed and is now awaiting CCA approval and two that have pending CIA's with Hydro One. To date, LPDL has not received any notification from Hydro One that the above mentioned proposed FIT applications have any connection constraints. LPDL would be notified of any upon receiving the CIA back and it being either approved or denied with constraint issues noted by Hydro One.

d) Please indicate the expected connection dates for any proposed FIT and MicroFIT connections.

LPDL has indicated the expected connection dates for the proposed FIT connections in the table below.

Proposed FIT Applications (Not Connected)	# of Applications	Proposed kW	Expected Approval Date	Expected Connection Date
Status: CIA Issued with CCA Pending	1	175	Dec 2012	Feb-2013
Status: In Progress (no CIA submitted)	2	385	CIA pending	Spring 2013
Total FIT Applications PROPOSED	3	560		

LPDL has indicated the application/approval dates and expected connection dates for the revised proposed microFIT applications in the table below. The dates and statuses below reflect recent microFIT information per the OPA website. Due to this recent information, LPDL's proposed microFIT connections have decreased to 166 kW for 18 microFIT applications from the previously reported 502 kW (56 pending applications). This decrease is due to the number of microFIT applications that have now been terminated by the OPA due to expiry of original contract submissions (41 applications for 369 kW). The applications noted with a status of 'Submitted-In Progress' reflect those applications that have been assigned an OPA ID number but have not yet submitted any plans to LPDL to request an offer to connect, thus no expected connection date can be proposed for these.

Proposed microFIT Applications (Not Connected)	# of Applications	Proposed kW	Approved by Party	Actual/Expected Approval Date	Expected Connection Date
Status: Offer to Connect Approved	2	20.0	Customer Approved	Sep 2012	Dec 2012
Status: Offer to Connect Approved	1	10.0	Customer Approved	Oct 2012	Nov 2012
Status: Offer to Connect Approved	1	10.0	Customer Approved	Oct 2012	Feb 2013
Status: Offer to Connect Issued	1	10.0	LDC Approved	'Oct 2011	n/a
Status: Submitted-In Progress (No Offer to Connect)	1	7.2	OPA Application	Sep 2010	n/a
Status: Submitted-In Progress (No Offer to Connect)	6	51.8	OPA Application	Oct 2010	n/a
Status: Submitted-In Progress (No Offer to Connect)	1	10.0	OPA Application	Nov 2010	n/a
Status: Submitted-In Progress (No Offer to Connect)	1	10.0	OPA Application	Mar 2012	n/a
Status: Submitted-In Progress (No Offer to Connect)	1	10.0	OPA Application	May 2012	n/a
Status: Submitted-In Progress (No Offer to Connect)	1	10.0	OPA Application	July 2012	n/a
Status: Submitted-In Progress (No Offer to Connect)	2	17.0	OPA Application	Nov 2012	n/a
Total microFIT Applications PROPOSED	18	166.0			
Status: Terminated by OPA (previously In Progress)	41	369.0	Terminated by OPA	n/a	n/a
Total microFIT Applications TERMINATED	41	369.0			

2.0-Staff-6

Ref: Exhibit 2/ Appendix C/ Section 2.6 - Green Energy Plan

The above reference indicates that there are two waterpower generation plants connected to LPDL's system that underwent major upgrades from October 2010 to January 2012 to significantly increase their production to approximately 5,500 kW combined. Yet Table 3 in Section 2.5, shows waterpower connections of 2,600 kW at Centennial MS and 5,200 kW at Golden Beach MS with remaining capacity of 2,900 kW and 300 kW respectively at the two MSs.

The reference also indicates that as of May 31, 2012, LPDL has incurred approximately \$240,000 in renewable generation project costs related to the above-noted waterpower generation upgrades and that to date, the proposed cost from Hydro One is approximately \$1,500,000. LPDL further states that its total contribution for expansion costs due to these waterpower generation upgrades

will be capped at approximately \$495,000 based on the renewable expansion cost cap of \$90,000 per MW.

- a) Please clarify LPDL's statement that the two waterpower generation plants that underwent major upgrades had their production increased to approximately 5,500 kW combined, in light of the information contained in Table 3.

LPDL has five water generation plants connected to their system in total. The following table identifies the five plants and which station they are connected to as identified in Table 3 of Exhibit 2, Appendix C. The two waterpower generation plants that underwent major upgrades were: Downtown Bracebridge Falls, now 2,600 kW (was 600 kW), connected to Centennial MS and Wilsons Falls, now 2,900 kW (was 600 kW), connected to Golden Beach MS. The total production for these two plants combined is 5,500 kW.

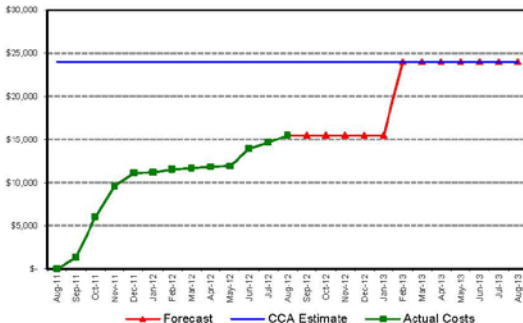
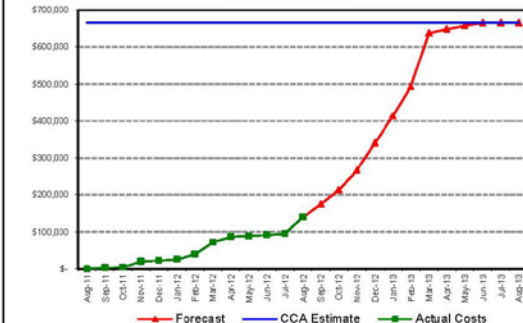
Waterpower Generation Connections	Centennial MS	Golden Beach MS	Hydro One Burk's Falls DS
Downtown Bracebridge Falls (kW)	2,600		
Wilsons Falls (kW)		2,900	
High Falls G1 (kW)		800	
High Falls G2 (kW)		1,500	
Burk's Falls (kW)			1,120
Total Waterpower Generation Connection per MS/DS	2,600	5,200	1,120

- b) Please provide an update of LPDL's and Hydro One's costs incurred to date and expected future costs related to the waterpower generation upgrades.

LPDL has provided the following table showing the actual and projected Green Energy Plan costs for the years 2010-2013. The renewable generation connection expenditures have been incurred in relation to the upgrades required by the waterpower generation upgrades (explained in Exhibit 2, Appendix C, Section 2.6). The only expected remaining costs, forecasted for 2013, are the costs identified to remedy protection, control and communication issues at the Hydro One owned Muskoka TS of approximately \$1,540,000. As per the latest cost statement received from Hydro One, Hydro One has incurred a total of \$221,183 for the above projects. The remaining work is projected by Hydro One to be completed by mid-2013, totaling \$1.4 M with the balance being communication link costs of \$162 K to be completed in January.

Green Energy Plan Expenditures	2010 Costs Actual	2011 Costs Actual	2012 Costs Forecast	2013 Costs Forecast	2010-2013 TOTAL Costs
Renewable Generation Connection Expenditures	\$ 42,199	\$ 266,307	-\$ 1,841	\$ 1,540,000	\$ 1,846,665
Less: Generator Contribution	-\$ 45,000	-\$ 13,708	-\$ 6,000	-\$ 1,045,000	-\$ 1,109,708
Net Renewable Generation Connection Expenditures (A/C 1531)	-\$ 2,801	\$ 252,599	-\$ 7,841	\$ 495,000	\$ 736,957

Hydro One/Other Costs due to Waterpower Generation Upgrades	Incurred to Oct/12 YTD	Expected Total to 2013
Wilsons Falls	\$ 65,962	\$ 689,000
Downtown Bracebridge Falls	\$ 155,221	\$ 689,000
Communication between TS and Plants	\$ -	\$ 161,920
Total Hydro One/Other Costs	\$ 221,183	\$ 1,539,920

August 2012 Cost Report					hydro one
Prepared By: Katie Manu					
Project Name: Bracebridge Falls GS Expand		Project ID: 14,110			
Proponent: Bracebridge Generation Ltd		Station and Feeder: Muskoka TS, M7			
Project Capacity: 10 MW		Voltage: 44 kV			
Project Type: 2.6MW Hydro		LDC: Lakeland Power Distribution Ltd			
	CCA Estimate	Actual Costs as of August 31, 2012	Forecasted Over/Under	Forecast at Completion	
Distribution System Costs	\$24,000	\$15,476	-\$24	\$23,976	
Connection Assets	\$24,000	\$15,476	-\$24	\$23,976	
Upstream Costs	\$665,000	\$139,746	\$282	\$665,282	
Station	\$306,000	\$94,379	\$282	\$306,282	
Telecom	\$359,000	\$45,366	\$0	\$359,000	
Total Cost *	\$689,000	\$155,221	\$257	\$689,257	
Proponent Deposit Received		\$0			
Project Phase	Completion Date	Status	Status Details		
Initial Planning	September 1, 2011	Complete	Kick-off meeting held in September 2011.		
Engineering	November 30, 2012	On Track	Additional engineering will be required for teleprotection scope. Customer to provide decision by end of September 2012.		
Material Status	November 30, 2012	In Progress	FWR materials are in process of being receipted. New materials will be ordered once new teleprotection method is selected. See "Threats, Risks, Scope Changes" note 1.		
Provincial Lines		N/A	LDC connection.		
Construction	February 28, 2013	On Track	Construction at Muskoka TS to start once teleprotection design is finalized.		
Commissioning	February 28, 2013	On Track	Commissioning to follow construction.		
In-Service	February 28, 2013	On-track	Connection has occurred, but not "Complete" until CCA teleprotection obligations to Muskoka TS are fulfilled.		
Closing	August 30, 2013	N/A			
Actual and Forecasted Costs					
Connection Assets		Upstream Costs			
					
No Expansion Costs for this Project		Additional Notes			
		1. Connection Assets refers to work associated with customer documentation review and COVER coordination. 2. Upstream Forecast will be updated to reflect teleprotection selection and construction schedule once confirmation received from customer. 3. Upstream Forecast currently includes forecast for station portion of work that will likely be covered by PCT building on schedule for in service Nov 2012. Once PCT goes in service, majority of these costs will be removed from forecast, except for cut over requirements. For now they are lumped at the end of the project (~\$140,000).			
		Threats, Risks and Scope Changes			
		1. Project management is working to return or transfer materials that are no longer required for FWR (\$33,000 as of Aug2012). Any materials that cannot be returned or transferred will be arranged for delivery to Lakeland Power as requested. Once PCT building goes in service (~Nov 2012), the same will be done for equipment that was orderd, but is no longer required (\$32,000 as of Aug2012).			
Forecasted schedule and costs are subject to change due to internal resource bundling, scheduling, and other factors. * Includes all Proponent and Hydro One funded costs, with the exception of Renewable Enabling Improvement costs where applicable (fully funded by Hydro One).					

c) Please provide a summary table that shows the total expected LPDL and Hydro One costs and the expected amount that each party (LPDL, Hydro One and the generator) is expected to contribute.

As per the table in part b) above, the total expected renewable generation costs should be \$1,846,665 by the end of 2013. The table below identifies the expected total costs to be incurred by each party. To the end of 2013, LPDL expects to incur approximately \$736,957 (\$306,665 plus the \$495,000 portion of Hydro One's cost (capped at the renewable expansion cost cap) less generator contributions of \$64,708). Hydro One has projected to incur \$1,378,000 in costs plus communication link costs of \$161,920, of which \$495,000 will be covered by LPDL and the remaining balance will be covered by the generator. Thus, the generator's portion of the above costs is expected to total approximately \$1,109,708 (\$64,708 of LPDL's costs plus \$1,045,000 of other vendor costs).

Green Energy Plan Expenditures	LPDL	Hydro One/Other	TOTAL
Renewable Generation Costs to 2013	\$ 306,665	\$ 1,540,000	\$ 1,846,665
Less: Contributions by LPDL	\$ 495,000	-\$ 495,000	\$ -
Less: Contributions by Hydro One	\$ -	\$ -	\$ -
Less: Contributions by Generator	-\$ 64,708	-\$ 1,045,000	-\$ 1,109,708
Net Renewable Generation Connection Expenditures to 2013	\$ 736,957	\$ -	\$ 736,957

d) Please provide the status of any discussions/negotiations among LPDL, Hydro One and the generator with respect to cost responsibility of the work carried out by LPDL and Hydro One related to the waterpower generation upgrades.

Discussions and meetings between LPDL and Hydro One and LPDL and the generator are still ongoing. These meetings provide updates on the construction in progress regarding transfer trip and protections required at Hydro One's Muskoka TS. These protections will ensure that the system remains reliable and is protected from the added generation capacity from the generator to LPDL's system to ultimately Hydro One's system. LPDL receives from Hydro One, updated monthly cost statements that identify the costs they have incurred to date, as originally identified in the CCA (cost connection assessment) for this project (see part b) above). LPDL's portion of the total costs will be capped at the expansion cap of \$495,000 (\$90,000/MW x 5.5 MW) with the remainder of the costs to be borne by the generator. Hydro One has indicated that they are not responsible for any costs associated with these connections.

2.0-Staff-7

Ref: Exhibit 2/ Appendix C/ Section 3.1 and 3.2 – Green Energy Plan

Section 3.1 of the above reference provides renewable generation statistics for LPDL including connected generation and FIT and MicroFIT applications.

Section 3.2 indicates that in 2012, LPDL plans to upgrade the reclosures at the third 27.6kV station to provide increased protections for future renewable generation connections and improved redundancy.

- a) Please provide a table showing the expected approval and connection dates for the generation proposed in the FIT and MicroFIT applications listed in the reference.**

Please see LPDL's response to Interrogatory 2.0-Staff-5 part d).

- b) Are there any additional expected generation connections over the next 5 years? If so include in the Table in (a).**

LPDL does not foresee any large generation connections over the next five years other than those proposed in the table provided in LPDL's response to 2.0-Staff-5 part d).

- c) Please provide the status and expected cost of the 27.6 kV reclosure upgrades planned for 2012.**

The upgrade of the reclosures at the Douglas MS5 27.6 kV station was completed in Fall 2012 for a cost of \$55,000.

2.0-Staff-8

Ref: Exhibit 2/ Appendix C/ Section 3.3 – Green Energy Plan

The above reference states LPDL is not requesting recovery of the incurred renewable generation costs in its 2013 Cost of Service Rate Application and that rate recovery for these costs will be addressed in future rate applications.

Please explain why LPDL has chosen not to seek recovery of the incurred renewable generation costs in its 2013 Cost of Service Rate Application and that rate recovery for these costs will be addressed in future rate applications.

LPDL has chosen to postpone recovery of the incurred renewable generation costs in its 2013 Cost of Service Rate Application until the project is completed. LPDL expects that the remainder of the costs (due to Hydro One costs) will be incurred by mid-2013

and plans to apply for recovery of the completed project costs in its next IRM application.

2.0-Staff-9

Ref: Exhibit 2/ Appendix C/ Section 4 – Green Energy Plan

The above reference states LPDL is currently investigating smart grid technologies through industry meetings and vendor discussions.

Please provide a general description and expected timing and cost of the smart grid system(s) that LPDL envisages.

LPDL was hoping to install a head end SCADA system by the end of 2012 (now early 2013) for a total of \$100,000 and in 2013, expand the functionality towards outage management with an initial investment of an additional \$100,000. Beyond the proposed SCADA system, LPDL is just educating themselves on available technology advancements and options for smart grid systems. No other expected expenditures are planned in order to implement a 'smart grid vision'.

2.0-Staff-10

Ref: Exhibit 2/ Tab 5/ Schedule 1/ Page 4 – 6; Chapter 2 of the Filing Requirements for Electricity Transmission & Distribution Applications, dated June 28, 2012, S2.5.2.3 & Appendix 2-D – Overhead Costs

The 2013 COS filing requirements stated that the applicant must complete Appendix 2-D regarding overhead costs on self-constructed assets regardless of whether the applicant has filed the application under MIFRS, USGAAP or an alternative accounting standard. In addition, the applicant must identify the burden rates related to the capitalization of costs of self-constructed assets.

- a) Does LPDL have self-constructed assets and does it record administrative and other general overhead costs for these self-constructed assets?**

Yes, LPDL does have self-constructed assets. No, LPDL does not record administrative and other general overhead costs for these self-constructed assets nor has LPDL done so in the past.

- b) If the answer is “yes” to part (a), please complete and file to the Board Appendix 2-D as per the 2013 COS filing requirements.**

N/A - See part a).

c) If not, please explain.

LPDL does not feel it is appropriate to burden capital expenditures with anything more than directly allocated costs.

d) Have the burden rates changed since the last rebasing application?

N/A - See part a).

e) If the answer to part (d) is “yes”, please identify the burden rates:

- Prior to the change
- After the change
- and please provide the reason for the change

N/A - See part a).

2.0 Energy Probe # 12

Ref: Exhibit 2, Appendix B

a) Please confirm that the 2013 cost of power was based on the April, 2012 Regulated Price Plan Price Report.

LPDL confirms that the 2013 Cost of Power was based on the April, 2012 Regulated Price Plan Report

b) Please update the 2013 cost of power calculations to reflect the RPP and non-RPP prices from the October, 2012 Regulated Price Plan Price Report.

LPDL has updated the Cost of Power calculations to reflect the October, 2012 Regulated Price Plan (with new forecast from IR 3.0-Staff-13). The Revenue Requirement Workform has been updated to reflect this and will be provided as an appendix to these responses.

	April, 2012 Rate	Cost of Power - Original	Cost of Power – with new forecast	October, 2012 Rate	Cost of Power	Difference
RPP	\$0.08069	\$9,219,019	\$ 9,213,953	\$0.07932	\$ 9,062,494	\$(156,525)
Non- RPP	\$0.07877	\$7,938,110	\$ 7,935,827	\$0.08001	\$ 8,063,070	\$ 124,960
Total		\$17,157,129	\$17,149,780		\$17,125,564	\$ (31,565)

LPDL has also included the Smart Meter Entity costs forecasted to be \$.806 per customer per month for Residential and GS < 50 kW customers. This has been

included using the 2013 Load Forecast at 8063 Residential customers and 1591 GS<50 kW customers

Annual Charge	Residential	GS<50 kW	Total
Customers	8063	1591	9654
@ \$.806	\$77,985	\$15,388	\$93,373

c) Please explain the difference in LV charges of \$447,495 and \$677,259 at the end of Appendix B. Does LPDL intend to change the LV charges to recover the \$677,259 in 2013?

The tables below are in response to a question from Board Staff in Exhibit 8 Staff-37. They show the calculation of the past and current level of LV charges from H1. LPDL intends to recover these charges in a revised Low Voltage Service charge rate as indicated in the tariff sheet and developed in Exhibit 8/Tab 1/Schedule 1 (pages 5-6). By effectively bringing the LV service charge closer to the value being charged by H1, this would reduce the growing balance in Account 1550 and reduce the rate movement on a rate rider for DVA disposition.

Table 8-1 - Total Low Voltage costs by Year

Year	Service Charge per delivery point	Meter Charge per meter	Specific ST Lines per kW	LVDS per kW	Total Cost
2009 Actual	\$ 19,716	\$ 57,721	\$ 131,607	\$ 123,081	\$ 332,125
2010 Actual	\$ 30,624	\$ 47,516	\$ 155,220	\$ 187,640	\$ 421,000
2011 Actual	\$ 46,570	\$ 69,624	\$ 233,270	\$ 263,384	\$ 612,848
2012 Estimate	\$ 49,150	\$ 78,312	\$ 252,265	\$ 297,532	\$ 677,259
2013 Estimate	\$ 49,150	\$ 78,312	\$ 252,265	\$ 297,532	\$ 677,259

Table 8-2 - Rates for Low Voltage charges from Hydro One

Rate Schedule from Hydro One	Service Charge per delivery point	Meter Charge per meter	Specific ST Lines per kW	LVDS per kW
January 1, 2009	116.01	339.49	0.770	0.345
June 1, 2009	118.27	346.34	0.780	0.350
May 1, 2010	211.47	252.71	1.427	0.442
January 1, 2011	231.98	281.92	1.548	0.485
May 1, 2011	297.73	474.40	1.978	0.680
January 1, 2012	292.56	466.14	1.944	0.668
% increase 2012 rates over 2009 rates	152%	37%	152%	94%

Table 8-3 - 2009 Actual Low Voltage Charges by Charge Type

2009 Data for ST/LV Charges				
Number of Monthly Service Charges	14			
Number of Meter Points	14			
Common ST kW	31,532.8			
LVDS kW	13,226.9			
Hydro One Sub Transmission Charges based on		Units	Months	Total
Service charge	117.36 per month		14	12 \$ 19,716.34
Meter Charge	343.58 per meter per month		14	12 \$ 57,721.09
Facility charge for connection to Specific ST lines	0.348 per kW	31,532.8		12 \$ 131,607.11
Facility charge for connection to low voltage	0.775 per kW	13,226.9		12 \$ 123,080.70
Total for 2009				\$ 332,125.24

Table 8-4 - 2010 Actual Low Voltage Charges by Charge Type

2010 Data for ST/LV Charges				
Number of Monthly Service Charges	14			
Number of Meter Points	14			
Common ST kW	31,272.2			
LVDS kW	12,947.1			
Hydro One Sub Transmission Charges based on	Average	Units	Months	Total
Service charge	182.29 per month		14	12 \$ 30,624.30
Meter Charge	282.83 per meter per month		14	12 \$ 47,515.55
Facility charge for connection to Specific ST lines	0.414 per kW	31,272.2		12 \$ 155,220.16
Facility charge for connection to low voltage	1.208 per kW	12,947.1		12 \$ 187,640.08
Total for 2010				\$ 421,000.09

Table 8-5 - 2011 Actual Low Voltage Charges by Charge Type

2011 Data for ST/LV Charges				
Number of Monthly Service Charges	14			
Number of Meter Points	14			
Common ST kW	31,605.6			
LVDS kW	12,088.9			
Hydro One Sub Transmission Charges based on	Average	Units	Months	Total
Service charge	277.20 per month		14	12 \$ 46,569.59
Meter Charge	414.43 per meter per month		14	12 \$ 69,623.98
Facility charge for connection to Specific ST lines	0.615 per kW	31,605.6		12 \$ 233,270.25
Facility charge for connection to low voltage	1.816 per kW	12,088.9		12 \$ 263,384.47
Total for 2011				\$ 612,848.29

Table 8-6 - 2012 Estimated Low Voltage Charges by Charge Type (Actual Jan-Aug 2012 - Used 2011 data for Sept-Dec)

2012 Data for ST/LV Charges				
Number of Monthly Service Charges	14			
Number of Meter Points	14			
Common ST kW	31,470.2			
LVDS kW	12,754.3			
Hydro One Sub Transmission Charges based on		Units	Months	Total
Service charge	292.56 per month		14	12 \$ 49,150
Meter Charge	466.14 per meter per month		14	12 \$ 78,312
Facility charge for connection to Specific ST lines	0.668 per kW	31,470.2		12 \$ 252,265
Facility charge for connection to low voltage	1.944 per kW	12,754.3		12 \$ 297,532
Total for 2012				\$ 677,259

Table 8-7 - 2013 Estimated Low Voltage Charges by Charge Type (used 2012 estimated)

2013 Data for ST/LV Charges				
Number of Monthly Service Charges	14			
Number of Meter Points	14			
Common ST kW	31,470.2			
LVDS kW	12,754.3			
Hydro One Sub Transmission Charges based on		Units	Months	Total
Service charge	292.56 per month		14	12 \$ 49,150
Meter Charge	466.14 per meter per month		14	12 \$ 78,312
Facility charge for connection to Specific ST lines	0.668 per kW	31,470.2	12	\$ 252,265
Facility charge for connection to low voltage	1.944 per kW	12,754.3	12	\$ 297,532
Total for 2013				\$ 677,259

RFP FOR BUILDING EXPANSION

APPENDIX 2A



REQUEST FOR PROPOSAL:

Re: Lakeland Power Facility at 196 Taylor Road, Bracebridge Ontario

The Lakeland Power is hereby requesting proposals for the above captioned project.

We anticipate that the building will be up to approximately 8,000 sq ft. Attached is the survey drawing of the existing yard, with the existing building to be expanded upon.

Lakeland Power hereby requests from your firm a proposal that could meet some or all of the following criteria;

- Propose a plan where the buildings and the yard make the most efficient use of space.
- One or two floor office space.
- A description of ICF buildings completed by your team with its present members who would work on this project.
- A detailed description of the design build team for this project including consultants in all required or beneficial areas of expertise. Relevant examples of their work history would be important.
- A building design that respects and compliments the best principles of the Muskoka context.
- Design elements to make this building energy efficient and “Green”
- A detailed work schedule
- For this exercise we have set a budget of \$1 million. Your proposal should include discussions regarding alternative methods of managing the work, with discussion of their advantages and disadvantages

Please base your proposal on the following assumptions:

- The footings are assumed to be on native sandy soils below the frost line. No bore or test holes have been done.
- Bearing capacity may require special work
- All utilities will be 5m from building.
- Site work beyond backfill to grade includes; asphalt parking area with painted parking slots.
- Interior finishes are very basic for the office occupancy use. Floors are concrete finished with commercial grade carpet and/or tile; ceilings are basic T bar or

open. Interior walls are painted drywall with rubber, carpet or wooden baseboard. All life safety systems are fully operable. Washrooms are complete for capacity of 20 for the building.

- Interior finishes are very basic for the shop and stores areas. Floors are concrete finished with non slip epoxy. Walls are to have coverings up to 14' to allow for truck washing
- Option for geothermal and in floor heating. (this is not a requirement)
- Garage or shop is to be heated.
- Steel siding or other cost effective attractive alternatives
- Front entrance area to have Muskoka style design features
- Single phase hydro is available for construction
- The building permit fees and any development fees are included from your proposal
- Exterior is complete
- Overhead crane in a shop (crane bridge supplied)
- 3 managers offices, CDM office by entrance, office for five outside workers, reception, 8 inside staff, office or open area that can be divided with office furniture. The front entrance is a small reception area for customers.

The successful team will be expected to prepare a mutually acceptable contract for the project within five (5) working days of the award of work.

Paper submissions are due October 20th, 2010

Requests for clarification will be accepted up to October 15th, 2010 at 1pm. Please forward your questions to vkulchycki@lakelandholding.com.

You will be given two hours to present your proposal on October 22, 2010

The lowest or any response not necessarily accepted.

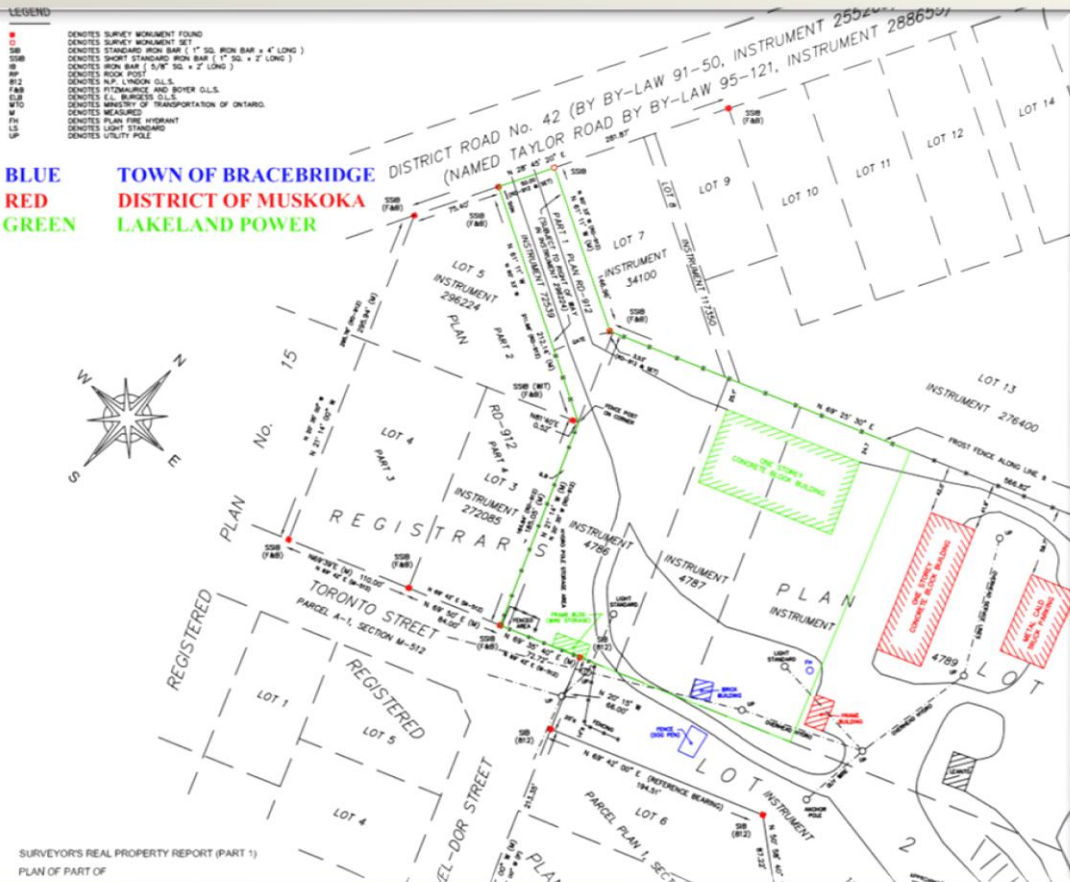


EXHIBIT 3 – OPERATING REVENUE

3.0-Staff-11

Ref: Exhibit 3/ Tab 2/ Schedule 1/ Page 3 – Load Forecast - kWhs

In Table 3.2.2, LPDL provides a summary of Load and Customer/Connection Forecast. Please provide Table 3.2.2 again but exclude any CDM adjustments from the Billed (GWh) column for 2012 and 2013 and recalculate the Growth (kWh) and Percent Change for 2012 and 2013.

The following table provides similar information as shown in Table 3.2.2 of the application but excludes any CDM adjustments from the Billed (GWh) column for 2012 and 2013 and recalculate the Growth (kWh) and Percent Change for 2012 and 2013.

Summary of Load and Customer/Connection Forecast with No CDM Adjustments						
Year	Billed (GWh)	Growth (GWh)	Percent Change	Customer/ Connection Count	Growth	Percent Change (%)
Billed Energy (GWh) and Customer Count / Connections						
2009 Board Approved	225.9			9,302		
2002 Actual	216.0			10,844		
2003 Actual	217.9	2.0	0.9%	10,947	103	0.9%
2004 Actual	220.2	2.3	1.1%	11,010	63	0.6%
2005 Actual	222.7	2.4	1.1%	11,070	60	0.5%
2006 Actual	215.9	(6.8)	(3.1%)	11,113	43	0.4%
2007 Actual	218.6	2.7	1.2%	11,165	52	0.5%
2008 Actual	219.2	0.6	0.3%	11,377	212	1.9%
2009 Actual	210.2	(9.0)	(4.1%)	11,503	126	1.1%
2010 Actual	206.7	(3.5)	(1.7%)	11,597	94	0.8%
2011 Actual	205.9	(0.8)	(0.4%)	11,764	167	1.4%
2012 Bridge	208.2	2.2	1.1%	11,873	109	0.9%
2013 Test	207.9	(0.3)	(0.1%)	11,983	110	0.9%

3.0-Staff-12

Ref: Exhibit 3/ Tab 2/ Schedule 1/ Page 6-9 – Load Forecast – Regression model

On page 7 of the above reference, LPDL provides the equation for the Monthly Predicted kWh Purchases with the coefficients included in the equation. The equation shows the coefficient for CDM activity is (6.4).

Please provide the explanation of what the estimated coefficient implies with respect to CDM activities and “free ridership” of OPA programs.

As shown in Exhibit 3, Tab 2, Schedule 1, Page 11 of 21, Table 3.2.7 the level of actual power purchases in 2011 has declined from 2005 by 14.2 GWh (i.e. 236.0 – 221.8). Since the CDM activity variable is the only variable in the prediction formula that has a negative coefficient along with different values for the variable in each month, it is LPDL's view the regression analysis has assigned the pattern of decline from 2005 to 2011 to the CDM activity variable. As shown in, Exhibit 3, Tab 2, Schedule 1, Page 8 of 21, Table 3.2.5, the 2011 net CDM results from 2011 program plus the persistence of 2006 to 2010 OPA CDM programs in 2011 is 2.4 GWh (i.e. 0.5 GWh from 2011 programs plus 1.9 GWh from the persistence of 2006 to 2010 programs). For 2011, the CDM activity variable reflects 2.4 GWh from the impact of CDM programs initiated from the end of 2005 to 2011. Over the same period actual purchases have declined by 14.2 GWh and 14.2 divided by 2.4 is 5.9. This is very close to the absolute value of the coefficient for the CDM activity variable. As a result, in LPDL's view this provides evidence to support the coefficient for the CDM activity being (6.4).

However, this also suggests the coefficient on the CDM activity variable is picking up a decline in power purchases that is more than the impact of net CDM results. The decline could be attributed to such items as the difference between gross and net CDM results, the impact of customer perception on electricity pricing once smart meters were installed even though customers were not transitioned to TOU pricing, the real impact of TOU pricing and the impact of economic conditions in the LPDL service area. LPDL was not able to separately quantify the impact of these items.

3.0-Staff-13

Ref: Exhibit 3/ Tab 2/ Schedule 1/ Page 6 – Load Forecast – CDM Variable

LPDL notes that its regression model uses monthly kWh and monthly values of independent variables from January 2002 to December 2011 to determine a prediction formula with coefficients for each independent variable.

LPDL further notes that for the CDM activity variable, the years 2006 to 2013 have used a combination of two inputs. LPDL has used the net energy savings from the OPA 2006-2010 Final CDM Results to show how these programs have persistent savings from 2007 to 2013, but have adjusted for the years 2011 to 2013 to include preliminary actual results from 2011 programs that contribute towards Lakeland's 2011-2014 cumulative energy (kWh) target of 10,180,000 kWh.

LPDL notes that for 2013, the monthly values for the CDM activity variable will total 2,271,075 kWh which includes 1,776,605 kWh from the OPA final results plus 494,470 kWh reflecting the persistence of 2011 programs into 2013.

On September 28, 2011, Lakeland filed its 2011 CDM Annual Report with the Board. Included within its annual report were final, verified net energy savings from 2011 CDM programs of 547,493 kWh.

- a) Please update the CDM variable to account for LPDL's 2011 final verified CDM results as found within its 2011 CDM Annual Report.**
- b) Please provide an update to the CDM variable amount that reflects the persistence of 2011 programs into 2013. Please include an explicit CDM variable amount in kWh for the persistence of 2011 programs into 2013.**

The following table provides an update to the CDM activity variable to account for LPDL's 2011 final verified CDM results as found within its 2011 CDM Annual Report. The updated variable reflects verified net energy savings from 2011 CDM programs of 547,493 kWh and includes the persistence of 2011 programs into 2013.

As a result of answering these interrogatories, LPDL proposes to adopt the revised load forecast provided in this response and 3.0-VECC-14 (e) as the load forecast for setting 2013 rates.

	CDM Activity Variable
Jan-06	9,483
Feb-06	18,966
Mar-06	28,449
Apr-06	37,932
May-06	47,415
Jun-06	56,898
Jul-06	66,381
Aug-06	75,864
Sep-06	85,347
Oct-06	94,830
Nov-06	104,313
Dec-06	113,796
Jan-07	113,676
Feb-07	113,557
Mar-07	113,438
Apr-07	113,318
May-07	113,199
Jun-07	113,079
Jul-07	112,960
Aug-07	112,840
Sep-07	112,721
Oct-07	112,602
Nov-07	112,482
Dec-07	112,363
Jan-08	114,091
Feb-08	115,820
Mar-08	117,549
Apr-08	119,278
May-08	121,007
Jun-08	122,735
Jul-08	124,464
Aug-08	126,193
Sep-08	127,922
Oct-08	129,651
Nov-08	131,379
Dec-08	133,108
Jan-09	140,637
Feb-09	148,166
Mar-09	155,695
Apr-09	163,223
May-09	170,752
Jun-09	178,281
Jul-09	185,810
Aug-09	193,339
Sep-09	200,867
Oct-09	208,396
Nov-09	215,925
Dec-09	223,454

	CDM Activity Variable
Jan-10	215,983
Feb-10	208,512
Mar-10	201,041
Apr-10	193,570
May-10	186,099
Jun-10	178,627
Jul-10	171,156
Aug-10	163,685
Sep-10	156,214
Oct-10	148,743
Nov-10	141,272
Dec-10	133,801
Jan-11	144,127
Feb-11	154,453
Mar-11	164,780
Apr-11	175,106
May-11	185,432
Jun-11	195,758
Jul-11	206,084
Aug-11	216,410
Sep-11	226,736
Oct-11	237,062
Nov-11	247,389
Dec-11	257,715
Jan-12	248,220
Feb-12	238,726
Mar-12	229,231
Apr-12	219,736
May-12	210,242
Jun-12	200,747
Jul-12	191,253
Aug-12	181,758
Sep-12	172,264
Oct-12	162,769
Nov-12	153,274
Dec-12	143,780
Jan-13	151,456
Feb-13	159,132
Mar-13	166,808
Apr-13	174,484
May-13	182,161
Jun-13	189,837
Jul-13	197,513
Aug-13	205,189
Sep-13	212,865
Oct-13	220,541
Nov-13	228,217
Dec-13	235,894

3.0-Staff-14

Ref: Exhibit 3/ Tab 2/ Schedule 1/ Page 16 - 18 – Load Forecast – Manual CDM Adjustment

LPDL notes that a manual adjustment has been made to reflect the impact of 2012 and 2013 CDM programs on the load forecast. LPDL has adjusted its load forecast by the gross impact of 2012 and 2013 CDM programs on the basis that the gross amount is most appropriate as it includes the estimated impact of CDM activity inclusive of free riders; those customers that participate in a program even if an incentive was not provided to participate.

LPDL has proposed that the 2012 load forecast should be adjusted by 2,374,652 kWh to reflect CDM savings from 2012 programs. LPDL also proposes that the 2013 load forecast should be adjusted by 4,749,305 kWh to reflect CDM savings from 2012 and 2013 programs. LPDL has calculated these adjustments by recalculating what its achievement levels will need to be in 2012, 2013 and 2014 in order to meet its 2011-2014 CDM Targets based on what it had projected to have achieved in 2011 (494,470 kWh). LPDL has also adjusted its required net energy savings in 2012 and 2013 by an average net-to-gross percentage based on 2006-2013 results from the OPA's 2006-2010 Final CDM Results in order to calculate the gross CDM adjustments that have been noted above.

- a) Please use the net-to-gross percentage found in Lakeland's 2011 OPA Final Evaluation Results to provided updated calculations of the 2012 and 2013 gross CDM adjustments.**

The net-to-gross percentage found in LPDL's 2011 OPA Final Evaluation Results is 31.9% for 2011 programs only. In the Application, for 2012 the savings from 2012 programs will be 1,367,020 kWh on a net basis. When the net-to gross percentage of 31.9% is applied to this value the resulting savings are 1,803,099 kWh on a gross basis. In the Application for 2013 the savings from 2013 programs plus the savings in 2013 from the persistence of 2012 programs is 2,734,040 kWh on a net basis. When the net-to gross percentage of 31.9% is applied to this value the resulting savings are 3,606,199 kWh on a gross basis.

- b) Please update Table 3.2.16 and include only the results from 2008 to 2013 to determine the average net-to-gross percentage.**

The following is the requested updated Table 3.2.16 and include only the results from 2008 to 2013 to determine the average net-to-gross percentage.

Updated Table 3.2.16: Average Net to Gross Percentage using 2008 to 2013 only				
	OPA 2006-2010 Final CDM Results (Gross)	OPA 2006-2010 Final CDM Results (Net)	# Difference	% Difference of Net
2008	2,533,894	1,483,198	1,050,696	70.8%
2009	3,397,225	2,184,545	1,212,680	55.5%
2010	3,420,526	2,098,703	1,321,823	63.0%
2011	3,189,600	1,863,559	1,326,041	71.2%
2012	3,050,599	1,804,507	1,246,092	69.1%
2013	2,994,600	1,776,605	1,217,995	68.6%
Total	18,586,444	11,211,117	7,375,327	65.8%

- c) Please use the updated average net-to-gross percentage from part (b) above and provide updated calculations of the 2012 and 2013 gross CDM adjustments.

Using the updated average net-to-gross percentage from part (b) above, the updated calculations of gross CDM adjustments are 2,266,326 (kWh) for 2012 and 4,532,651 (kWh) for 2013.

3.0-Staff-15

Ref: Exhibit 3/ Tab 2/ Schedule 1/ Page 18 - 19 – Load Forecast – LRAMVA

LPDL has provided net CDM savings in 2013 from 2011, 2012 and 2013 programs for the Lost Revenue Adjustment Mechanism (“LRAM”) variance account. LPDL notes that it expects to achieve 3,228,510 net kWh savings in 2013 from 2011 to 2013 CDM programs.

- a) Please update Table 3.2.18 to reflect LPDL’s final, verified 2011 CDM savings as found in LPDL’s 2011 OPA Final Evaluation Results.
 b) Please update Table 3.2.19 consistent with the update provided in part (a) above.

In order to respond to this interrogatory, LPDL has rerun the regression analysis by using the updated CDM activity variable outline in response to 3.0-Staff-13. The result of the revised analysis has also been used to respond to 3.0-VECC- 14.0 e. The following provides the revised Table 3.2.18 and Table 3.2.19. As a result of answering these interrogatories, LPDL proposes to adopt the revised load forecast

provided in this response and 3.0-VECC-14 (e) as the load forecast for setting 2013 rates.

Revised Table 3.2.18 - 2013 Expected Savings for LRAM Variance Account							
	Residential	GS<50	GS>50	Street Lighting	Sentinels	USL	Total
kWh	1,219,155	658,151	1,305,675	29,704	632	1,714	3,215,031
kW where applicable			3,236	81	1.8		3,319

Revised Table 3.2.19 - Alignment of Non-normal to Weather Normal Forecast							
Year	Residential	GS<50	GS>50	Street Lighting	Sentinels	USL	Total
Non-normalized Weather Billed Energy Forecast (GWh)							
2012 Non-Normalized Bridge	77.5	42.2	83.2	1.9	0.04	0.1	204.9
2013 Non-Normalized Test	77.3	41.7	82.8	1.9	0.04	0.1	203.8
Weather Adjustment (GWh)							
2012	1.3	0.7	1.0	0.0	0.00	0.0	3.1
2013	1.7	0.9	1.3	0.0	0.00	0.0	3.9
CDM Adjustment (GWh)							
2012	(0.9)	(0.5)	(0.9)	(0.0)	(0.00)	(0.0)	(2.3)
2013	(1.8)	(0.9)	(1.9)	(0.0)	(0.00)	(0.0)	(4.6)
Weather Normalized Billed Energy Forecast (GWh)							
2012 Normalized Bridge	77.9	42.5	83.3	1.9	0.04	0.1	205.7
2013 Normalized Test	77.2	41.7	82.2	1.8	0.04	0.1	203.1

3.0-Staff-16

Ref: Exhibit 3/ Tab 2/ Schedule 1/ Page 12 – 13 – Customer/Connections Number

On page 13 of the above reference, LPDL states that the forecast of customers by rate class is determined using a geometric mean analysis.

Please provide any material (e.g. number of building permits requested, Town population forecast) supporting the proposed 2013 customer/connection forecasts.

LPDL is at the limit of its service territory in all municipalities and does not expect any growth in the number of customers or connections. Any growth indicated for the Muskoka area is outside of LPDL's territory, in that it would be within Hydro One's service area. The regression model bases its forecast on past history which to date has been a small growth of 1% with the building of a condo and a small subdivision. LPDL has not included any capital or costs related to growth in this rate application for the bridge or test year. If any new growth does happen, it is expected that contributed capital from the developer would offset any capital costs.

3.0-Staff-17

Ref: Exhibit 3/ Tab 2/ Schedule 1/ Page 14 – Annual kWh Usage per Customer/Connection

In Table 3-12, LPDL provides a summary of annual kWh usage per customer/connection by rate class.

- a) For the GS>50 kW class, the annual usage in 2009 dropped by 9.2%. Please explain the reason for this decrease.**

The annual usage for the GS>50 kW class decreased by 9.2% from 2008 to 2009 due to the bankruptcy and closure of three large automotive industrial customers (May 2008, March 2009 and April 2009). As well, two other large manufacturing industrial customers, as well as other smaller industrial customers, experienced large decreases in usage due to reductions in facility production driven by poor economic conditions (plastic industry).

- b) For the USL class, the annual usage in 2010 dropped by 10.7%. Please explain the reason for this decrease.**

The annual usage for the USL class decreased by 10.7% from 2009 to 2010 due to the installation of meters on these previously unmetered services. Once metered, these customers are switched from the USL class to the GS<50 kW class. The reduction in customer count in the USL class over this period correlates to the reduction in the usage.

3.0 Energy Probe # 13

Ref: Exhibit 3, Tab 2, Schedule 1

- a) Please provide the actual billed (GWh) figure for the most recent year-to-date period available in 2012 and the corresponding figure for the same period in 2011 for each rate class shown in Table 3.2.3.**

The actual billed (GWh) figure for the most recent year-to-date period available in 2012, being October, and the corresponding figure for the same period in 2011 for each rate class shown in Table 3.2.3 is provided in the following table

Period	Residential	GS<50	GS>50	Street Lighting	Sentinels	USL	Total
Billed Energy (GWh)							
2011 to October	62.9	35.4	69.7	1.5	0.03	0.1	169.6
2012 to October	60.8	34.9	72.1	1.3	0.03	0.1	169.3

- b) Please provide a table that shows the billed energy forecast for each rate class that results from the power purchased method and for the individual rate class prediction formulas. Please use the figures in this table to show the calculation of the 0.3% difference noted on line 4 of page 2.**

The following table shows the 2013 billed energy forecast for each rate class that result from the power purchased method and for the individual rate class prediction formulas. The table also provides the calculation of the 0.3% difference noted on line 4 of page 2.

2013 Billed Energy Forecast			
Rate Class -	Power Purchased (kWh)	Class Specific (kWh)	Difference %
Residential	77,259,128	78,178,088	
GS<50	41,707,732	42,716,578	
GS>50	82,191,734	80,890,204	
Sentinels	39,125	39,146	
Streetlights	1,839,258	1,840,247	
USL	106,109	106,166	
Total	203,143,087	203,770,428	0.3%

- c) Please update the billed energy and number of customers/connections for 2012 shown in Table 3.2.3 based on the most recent actual monthly data available for 2012, along with a forecast for the remaining months in 2012.**

The following Table 3.2.3 has been revised to provide the billed energy and number of customers/connections for 2012 based on the most recent actual monthly data available for 2012, along with a forecast for the remaining months in 2012.

Revised Table 3.2.3 - Billed Energy and Number of Customers / Connections by Rate Class							
Year	Residential	GS<50	GS>50	Street Lighting	Sentinels	USL	Total
Billed Energy (GWh)							
2009 Board Approved	87.3	49.4	86.9	2.0	0.0	0.2	225.9
2002 Actual	79.1	47.3	87.4	1.8	0.04	0.3	216.0
2003 Actual	81.3	46.2	88.2	1.9	0.04	0.3	217.9
2004 Actual	81.4	46.9	89.7	1.9	0.04	0.3	220.2
2005 Actual	82.6	47.6	90.3	1.9	0.04	0.3	222.7
2006 Actual	78.2	45.5	90.0	1.9	0.04	0.3	215.9
2007 Actual	79.4	46.1	90.9	1.9	0.04	0.3	218.6
2008 Actual	80.9	45.4	90.7	1.9	0.04	0.2	219.2
2009 Actual	80.6	43.4	84.1	1.9	0.04	0.2	210.2
2010 Actual	79.1	43.0	82.6	1.9	0.04	0.1	206.7
2011 Actual	77.6	42.7	83.6	1.9	0.04	0.1	205.9
2012 Actual to Oct plus Nov and Dec Forecast	73.8	42.0	86.0	1.6	0.04	0.1	203.6
2013 Test	77.3	41.7	82.2	1.8	0.04	0.1	203.1
Number of Customers/Connections							
2009 Board Approved	7,562	1,549	96	7	42	45	9,302
2002 Actual	7,105	1,469	93	2,056	50	71	10,844
2003 Actual	7,212	1,461	97	2,058	49	70	10,947
2004 Actual	7,274	1,465	95	2,058	48	70	11,010
2005 Actual	7,326	1,474	98	2,058	46	68	11,070
2006 Actual	7,374	1,478	92	2,058	45	66	11,113
2007 Actual	7,393	1,509	96	2,058	44	65	11,165
2008 Actual	7,519	1,535	98	2,130	45	50	11,377
2009 Actual	7,637	1,549	100	2,130	44	43	11,503
2010 Actual	7,728	1,553	100	2,130	45	41	11,597
2011 Actual	7,880	1,568	101	2,130	45	40	11,764
2012 Actual to Oct plus Nov and Dec Forecast	7,968	1,574	100	1,946	46	38	11,672
2013 Test	8,063	1,591	103	2,147	44	35	11,983

d) Please update Table 3.2.4 for 2012 to reflect the responses to part (c) above.

The revised Table 3.2.4 reflecting the response to part (c) above is provided below.

Revised Table 3.2.4 - Annual Usage per Customer/Connection by Rate Class						
Year	Residential	GS<50	GS>50	Street Lighting	Sentinels	USL
Energy Usage per Customer/Connection (kWh per customer/connection)						
2009 Board Approved	11,549	31,909	905,208	285,714	952	4,444
2002 Actual	11,138	32,176	939,716	882	839	4,448
2003 Actual	11,276	31,592	909,529	914	903	4,327
2004 Actual	11,197	31,990	944,244	919	883	4,257
2005 Actual	11,269	32,318	921,308	916	901	4,023
2006 Actual	10,601	30,772	978,631	916	919	4,107
2007 Actual	10,740	30,545	946,995	916	911	3,886
2008 Actual	10,758	29,585	925,978	879	886	4,135
2009 Actual	10,559	28,028	840,552	878	921	3,870
2010 Actual	10,229	27,681	826,079	878	906	3,457
2011 Actual	9,851	27,220	827,689	878	898	3,298
2012 Actual to Oct plus Nov and Dec Forecast	9,264	26,688	856,860	844	866	3,244
2013 Test	9,581	26,217	798,992	857	890	3,013
Annual Growth Rate in Usage per Customer/Connection						
2009 Board App. Vs. 2009 Actual	9.4%	13.8%	7.7%	32442.2%	3.5%	14.8%
2002 Actual						
2003 Actual	1.2%	(1.8%)	(3.2%)	3.7%	7.5%	(2.7%)
2004 Actual	(0.7%)	1.3%	3.8%	0.5%	(2.2%)	(1.6%)
2005 Actual	0.6%	1.0%	(2.4%)	(0.3%)	2.1%	(5.5%)
2006 Actual	(5.9%)	(4.8%)	6.2%	0.0%	2.0%	2.1%
2007 Actual	1.3%	(0.7%)	(3.2%)	(0.0%)	(0.8%)	(5.4%)
2008 Actual	0.2%	(3.1%)	(2.2%)	(4.0%)	(2.8%)	6.4%
2009 Actual	(1.8%)	(5.3%)	(9.2%)	(0.1%)	3.9%	(6.4%)
2010 Actual	(3.1%)	(1.2%)	(1.7%)	0.0%	(1.6%)	(10.7%)
2011 Actual	(3.7%)	(1.7%)	0.2%	(0.0%)	(0.9%)	(4.6%)
2012 Actual to Oct plus Nov and Dec Forecast	(6.0%)	(2.0%)	3.5%	(3.8%)	(3.6%)	(1.6%)
2013 Test	3.4%	(1.8%)	(6.8%)	1.5%	2.8%	(7.1%)

3.0 Energy Probe # 14

Ref: Exhibit 3, Tab 2, Schedule 1

- a) Please update Table 3.2.10 to reflect a revised forecast for 2012, based on as many months of actual data that are currently available, along with a forecast for the remaining months in 2012.

The revised Table 3.2.10 to reflect a revised forecast for 2012, based on as many months of actual data that are currently available, along with a forecast for the remaining months in 2012 is shown below. The 2013 have been set equal to the values outlined in the application. The 2012 results in the below table are lower than those presented in the rate application.

Revised Table 3.2.10 - Customer/Connection Forecast							
Year	Residential	GS<50	GS>50	Street Lighting	Sentinels	USL	Total
Forecast Number of Customers/Connections							
2012 Actual to Oct plus Nov and Dec Forecast	7,968	1,574	100	1,946	46	38	11,672
2013	8,063	1,591	103	2,147	44	35	11,983

- b) Please update Table 3.2.13 to reflect a revised forecast for 2012, based on as many months of actual data that are currently available, along with a forecast for the remaining months in 2012.

The revised Table 3.2.13 to reflect a revised forecast for 2012, based on as many months of actual data that are currently available, along with a forecast for the remaining months in 2012 is outlined below. The 2013 have been set equal to the values outlined in the application. The 2012 results in the below table are lower than those presented in the rate application.

Revised Table 3.2.13 - Forecast Annual kWh Usage per Customer/Connection						
Year	Residential	GS<50	GS>50	Street Lighting	Sentinels	USL
Forecast Annual kWh Usage per Customers/Connection						
2012 Actual to Oct plus Nov and Dec Forecast	9,264	26,688	856,860	844	866	3,244
2013	9,585	26,227	804,668	911	877	3,085

3.0 Energy Probe # 15

Ref: Exhibit 3, Tab 2, Schedule 1

a) Please provide a revised Table 3.2.16 that excludes data for 2006 and 2007.

Please see response to 3.0-Staff-14 b)

b) Please provide revised Tables 3.2.18, 3.2.19 and 3.2.22 based on the results to part (a) above.

Table 3.2.18 will not change as a result of the response to part a) since as outlined in the Application Table 3.2.18 is shown on net basis. The requested revised Tables 3.2.19 and 3.2.22 based on the results to part (a) above are provided below.

Revised Table 3.2.19: Alignment of Non-normal to Weather Normal Forecast							
Year	Residential	GS<50	GS>50	Street Lighting	Sentinels	USL	Total
Non-normalized Weather Billed Energy Forecast (GWh)							
2012 Non-Normalized Bridge	77.5	42.2	83.2	1.9	0.04	0.1	204.9
2013 Non-Normalized Test	77.3	41.7	82.8	1.9	0.04	0.1	203.8
Weather Adjustment (GWh)							
2012	1.4	0.8	1.1	0.0	0.00	0.0	3.3
2013	1.8	1.0	1.3	0.0	0.00	0.0	4.1
CDM Adjustment (GWh)							
2012	(0.9)	(0.5)	(0.9)	(0.0)	(0.00)	(0.0)	(2.3)
2013	(1.7)	(0.9)	(1.8)	(0.0)	(0.00)	(0.0)	(4.5)
Weather Normalized Billed Energy Forecast (GWh)							
2012 Normalized Bridge	78.0	42.5	83.4	1.9	0.04	0.1	205.9
2013 Normalized Test	77.3	41.8	82.3	1.8	0.04	0.1	203.4

Revised Table 3.2.22: kW Forecast by Applicable Rate Class				
Year	GS>50	Street Lighting	Sentinels	Total
Predicted Billed kW				
2012 Normalized Bridge	206,626	5,080	111	211,816
2013 Normalized Test	203,949	5,040	109	209,098

c) What is the impact on revenues at current rates of the response to part (b) above, taking into account the change in both kWh and kW forecasts for 2013?

Revenue as per application at current rates

Class	Annual kWh	Annual kW For Dx	Annualized Customers	Annualized Connections	Fixed Distribution Revenue	Variable Distribution Revenue	Dist. Rev. Including Transformer	Transformer Allowance	Dist. Rev. Excluding Transformer	Dist Rev At Existing Rates %
Residential	77,259,128		96,761		1,824,907	1,066,176	2,891,083		2,891,083	57.06%
GS < 50 kW	41,707,732		19,091		780,618	350,345	1,130,963		1,130,963	22.32%
GS >50 to 999 kW	82,191,734	203,731	1,234		601,723	287,526	889,249	56,230	833,019	16.44%
Sentinel Lights	39,125	109		528	2,579	1,841	4,421		4,421	0.09%
Street Lighting	1,839,258	5,035		25,762	124,429	74,430	198,858		198,858	3.92%
Unmetered and Scattered	106,109			423	7,639	870	8,510		8,510	0.17%
	203,143,087	208,875	117,086	26,712	3,341,896	1,781,188	5,123,084	56,230	5,066,854	100%

Revised Revenue using response to part (b) at current rates (not adjusted for 2011 CDM Final results)

Class	Annual kWh	Annual kW For Dx	Annualized Customers	Annualized Connections	Fixed Distribution Revenue	Variable Distribution Revenue	Dist. Rev. Including Transformer	Transformer Allowance	Dist. Rev. Excluding Transformer	Dist Rev At Existing Rates %
Residential	77,341,284		96,761		1,824,907	1,067,310	2,892,217		2,892,217	57.06%
GS < 50 kW	41,752,084		19,091		780,618	350,718	1,131,336		1,131,336	22.32%
GS >50 to 999 kW	82,279,721	203,949	1,234		601,723	287,834	889,557	56,290	833,267	16.44%
Sentinel Lights	39,167	109		528	2,579	1,843	4,423		4,423	0.09%
Street Lighting	1,841,260	5,040		25,762	124,429	74,511	198,939		198,939	3.92%
Unmetered and Scattered	106,225			423	7,639	871	8,510		8,510	0.17%
	203,359,741	209,098	117,086	26,712	3,341,896	1,783,086	5,124,982	56,290	5,068,692	100%

The difference is \$1,838 in distribution revenue.

3.0 Energy Probe # 16

Ref: Exhibit 3, Tab 2, Schedule 1

- a) Is the CDM activity variable used in the power purchased equation based on the net or gross impacts on actual volumes?**

The CDM activity variable used in the power purchased equation is based on the net CDM impacts.

- b) If the response to part (a) is net impacts, please explain why the gross impacts were not used, since it these volumes that would be reflect in actual consumption.**

The net results were used as it is LPDL's understanding that these values reflected the "official" results from the OPA. It was thought that since the pattern between the gross and net impacts would be similar it would be better to use the "official" results and let any difference in the gross and net impacts be reflected in the resulting coefficient assigned to the CDM activity variable.

- c) Please re-estimate the predicted purchases equation using a CDM activity variable that is calculated based on gross impacts and provide the regression statistics, and the resulting forecast in a revised Table 3.2.7.**

The regression analysis has been re-run and the predicted power purchase equation has been determined using a CDM activity variable that is calculated based on gross impacts. The resulting regression statistics and power purchased forecast is provided below.

Table 3.2.6 - Statistcial Results with CDM Activity Variable at Gross		
Statistic		
R Square	88%	
Adjusted R Square	87%	
F Test	166.1	
Coefficient	Value	T-stat
Intercept	1,732,981	0.5
Heating Degree Days	8,403	18.1
Cooling Degree Days	13,776	2.1
Number of Days in Month	503,059	4.6
Spring Fall Flag	(1,327,832)	(5.8)
CDM Activity	(2.7)	(5.1)

Table 3.2.7 - Total System Purchases with CDM Activity Variable at Gross			
Year	Actual	Predicted	% Difference
Purchased Energy (GWh)			
2002	238.7	238.1	(0.3%)
2003	246.5	239.9	(2.7%)
2004	242.1	239.7	(1.0%)
2005	236.0	235.9	(0.0%)
2006	229.4	233.2	1.6%
2007	230.1	228.6	(0.7%)
2008	233.2	233.0	(0.1%)
2009	226.0	228.7	1.2%
2010	221.2	224.6	1.5%
2011	221.8	223.3	0.7%
2012 Weather Normal		227.3	
2013 Weather Normal		227.0	
2013 Weather Normal - 20 year trend		225.2	

3.0-VECC- 10.0

Reference: Exhibit 3, Tab 2, Schedule 1, page 2 (lines 1-5)

- a) Please provide the 2013 forecast billed energy by customer class based on the individual customer class equations and compare with Lakeland's proposed forecast by class.**

Please see response to 3.0 Energy Probe # 13b

3.0-VECC- 11.0

Reference: Exhibit 3, Tab 2, Schedule 1, page 3

- a) Please confirm that the 2012 and 2013 values both include the impact of 2012 and 2013 CDM programs.**

The 2012 values include the assumed impact of 2012 CDM programs. The 2013 values include the assumed impact of 2013 CDM programs plus the assumed persistence of 2012 CDM programs into 2013.

3.0-VECC- 12.0

Reference: Exhibit 3, Tab 2, Schedule 1, pages 7

- a) Please confirm that based on the estimated equation, 10 kWh of additional CDM savings in a month results a 64 kWh reduction in predicted purchases.**

Based on the estimated equation, a 10 kWh increase in the value of the CDM activity variable in a month results in a 64 kWh reduction in predicted purchases.

- b) What, in Lakeland's view, gives rise to this 6.4-times increase in the reduction and does it make intuitive sense?**

Please see response to 3.0-Staff-12

3.0-VECC- 13.0

Reference: Exhibit 3, Tab 2, Schedule 1, page 7

- a) Did Lakeland explore the use of any economic drivers as explanatory variables such as GDP or unemployment?**

LPDL did explore the use of economic drivers as explanatory variables by exploring the use of Ontario Real GDP variable.

- b) If not, why not?**

Not applicable

- c) If yes, please provide the results of such models (i.e., the equation, the R-squared values and the t-stats for the coefficients).**

The following provides the result of the model referenced in a).

Statistic		
R Square	88.9%	
Adjusted R Square	88.3%	
F Test	150.4	
Coefficient	Value	T-stat
Intercept	4,508,066	1.02
Heating Degree Days	8,362	18.61
Cooling Degree Days	13,045	2.01
Number of Days in Month	501,462	4.75
Spring Fall Flag	(1,341,488)	(6.07)
CDM Activity	(5.2)	(2.93)
Ontario Real GDP Monthly %	(19,754)	(0.81)

- d) If not, please re-estimate the model excluding CDM as an explanatory variable but include an economic driver (e.g. GDP or unemployment) and provide the results (i.e., the equation, the R-squared values and the t-stats for the coefficients).

The regression analysis has been redone to exclude the CDM activity variable but include Ontario Real GDP as an explanatory variable. The following table provides the requested results (i.e., the equation, the R-squared values and the t-stats for the coefficients).

Statistic		
R Square	88.0%	
Adjusted R Square	87.5%	
F Test	167.6	
Coefficient	Value	T-stat
Intercept	11,797,674	3.11
Heating Degree Days	8,511	18.46
Cooling Degree Days	15,313	2.30
Number of Days in Month	498,745	4.58
Spring Fall Flag	(1,290,731)	(5.67)
Ontario Real GDP Monthly %	(77,613)	(5.23)

- e) Please re-estimate the model using monthly purchases plus the CDM activity variable (per Appendix A), with the later marked-up by the historical loss factor (1.0797) as the dependent variable and heating degree days, cooling degree days, days in the month and number of peak hours as the independent variables and provide the results (i.e., the equation, the R-squared values and the t-stats for the coefficients).

The regression analysis has been redone using monthly purchases plus the CDM activity variable (per Appendix A), with the later marked-up by the historical loss factor (1.0797) as the dependent variable and heating degree days, cooling degree days, days in the month and number of peak hours as the independent variables. The following table provides the requested results (i.e., the equation, the R-squared values and the t-stats for the coefficients).

Statistic		
R Square	82.9%	
Adjusted R Square	82.3%	
F Test	139.4	
Coefficient	Value	T-stat
Intercept	3,161,848	0.80
Heating Degree Days	10,023	21.62
Cooling Degree Days	41,309	6.91
Number of Days in Month	331,336	2.46
Number of Peak Hours	5,504	0.83

- f) Based on the equation estimated in part (e) provide a table similar to Table 3.2.7. Note: For “actual” values include two columns one with and one without the CDM and do the same for the “predicted” values.

Based on the equation estimated in part (e) the following provides a table similar to Table 3.2.7 reflected two “actual” values, one with and one without the CDM. The same information is also provided for the “predicted” values.

Revised Table 3.2.7 - Total System Purchases						
Year	Actual without CDM (Application)	Actual with CDM (part e)	Predicted without CDM (Application)	Predicted with CDM (part e)	% Difference without CDM (Application)	% Difference with CDM (part e)
Purchased Energy (GWh)						
2002	238.7	238.7	239.7	235.8	0.4%	(1.2%)
2003	246.5	246.5	241.6	235.9	(2.0%)	(4.3%)
2004	242.1	242.1	241.4	235.2	(0.3%)	(2.8%)
2005	236.0	236.0	237.6	234.2	0.6%	(0.8%)
2006	229.4	230.2	232.4	231.6	1.3%	0.6%
2007	230.1	231.6	231.6	235.3	0.6%	1.6%
2008	233.2	234.8	232.1	235.4	(0.5%)	0.2%
2009	226.0	228.3	225.7	232.0	(0.1%)	1.6%
2010	221.2	223.5	222.1	230.7	0.4%	3.2%
2011	221.8	224.3	220.9	230.0	(0.4%)	2.5%
2012 Weather Normal			224.8	233.8		
2013 Weather Normal			224.5	233.5		
2013 Weather Normal - 20 year trend			222.7	232.0		

3.0-VECC- 14.0

Reference: Exhibit 3, Tab 2, Schedule 1, page 8

- a) Please provide the OPA 2006-2010 Final CDM Results Report for Lakeland.**

Please see Appendix 3A

- b) Please revise Table 3.2.5 so as to include the values for 2010.**

In LPDL's COS Application filing, Table 3.2.5 included the 2010 values. Table 3.2.5 has been reproduced below and 2010 values have been highlighted.

Table 3.2.5 - 2011 Preliminary Results and Persistent Impact plus OPA 2010 Final Results and Persistent Impact				
Lakeland Power 4 Year 2011 to 2014 kWh target				
10,180,000				
2011	2012	2013	2014	Total
kWh savings from 2011 programs with presistent impact				
494,470	494,470	494,470	494,470	1,977,880
OPA 2010 Final Results - kWh				
2006	2007	2008	2009	
739,673	1,356,235	1,483,198	2,184,545	
2010	2011	2012	2013	
2,098,703	1,863,559	1,804,507	1,776,605	

- c) Please provide the OPA report for the preliminary actual 2011 CDM program results.**

Please see Appendix 3B for the Final 2011 OPA report for LPDL. (Preliminary substituted as Final was available)

- d) Are the final 2011 CDM results available from the OPA? If yes, please provide and indicate whether the 2011 program results reported in Table 3.2.5 have changed and whether these final results change the CDM savings schedule set out in Table 3.2.17.**

The final 2011 CDM results are available from the OPA. The 2011 program results reported in Table 3.2.5 have changed and these final results have change the CDM savings schedule set out in Table 3.2.17.

- e) If the final 2011 results have changed from those used to determine the 2011 CDM activity variable in Appendix A, please update Appendix A, re-estimate the regression model and provide an updated version of Table 3.2.7.

As outlined in response to 3.0-Staff-15, LPDL has rerun the regression analysis by using the updated CDM activity variable outline in response to 3.0-Staff-13. The updated CDM activity variable reflects the final 2011 CDM results provided by the OPA. The resulting updated version of Table 3.2.7 is provided below.

Updated Table 3.2.7 - Total System Purchases			
Year	Actual	Predicted	% Difference
Purchased Energy (GWh)			
2002	238.7	239.7	0.4%
2003	246.5	241.6	(2.0%)
2004	242.1	241.4	(0.3%)
2005	236.0	237.5	0.6%
2006	229.4	232.4	1.3%
2007	230.1	231.6	0.7%
2008	233.2	232.2	(0.4%)
2009	226.0	225.8	(0.1%)
2010	221.2	222.2	0.4%
2011	221.8	220.6	(0.5%)
2012 Weather Normal		224.6	
2013 Weather Normal		224.3	
2013 Weather Normal - 20 year trend		222.5	

- f) Please confirm that OPA's reports reflect the annualized value of the CDM programs undertaken in each year (i.e., assumes that all programs were in effect for the full year). If not confirmed please provide Lakeland's understanding of what the results represent and the basis for this understanding.

LPDL confirms the OPA report reflects the annualized values of the CDM programs.

3.0-VECC- 15.0

Reference: Exhibit 3, Tab 2, Schedule 1, pages 11 - 12

- a) Please explain why, for purposes of forecasting 2012 and 2013 purchases, the anticipated load impact of 2012 and 2013 CDM programs were not included in the CDM activity variable as opposed to making a separate adjustment after the fact as is done in the Application.**

The anticipated load impact of 2012 and 2013 CDM programs were not included in the CDM activity variable, since to include these values in the CDM activity variable would mean the load forecast would be further reduced by 6.4 times the net impact of the 2012 and 2013 programs. The justification for the 6.4 factor is provided in response to 3.0-Staff-12 above. As outlined in the response, the 6.4 times reduction is reflective of the reduction in power purchases from 2005 to 2011 compared to the reduction of load assumed in the CDM activity variable. However, except for the direct impact of 2012 and 2013 CDM programs, LPDL does not expect the load to further decline beyond 2011. As a result, the CDM activity variable is essentially held constant at the 2011 level in 2012 and 2013. This means the reduction in load from the CDM activity variable will remain at the 2011 level but will not be further reduced by including the impact of the 2012 and 2013 CDM programs in the CDM activity variable.

3.0-VECC- 16.0

Reference: Exhibit 3, Tab 2, Schedule 1, pages 12 - 13

- a) What was the actual customer/connection count for each class for the most recent 2012 month available? In the same response please provide the 2011 values by class for the equivalent month.**

The actual customer/connection count for each class for the most recent month, which is October, is provided below for 2011 and 2012.

Period	Residential	GS<50	GS>50	Street Lighting	Sentinels	USL	Total
Number of Customers/Connections							
October 2011	7,924	1,564	101	2,130	45	39	11,803
October 2012	7,994	1,579	100	1,798	47	38	11,556

3.0-VECC- 17.0

Reference: Exhibit 3, Tab 2, Schedule 1, pages 16 - 18

- a) Please confirm that the difference between the gross and net CDM savings represents those savings that would have occurred even if there were no CDM programs. If not, please explain why not.**

It is LPDL's understanding the difference between the gross and net CDM savings represents those savings from activities of a customer that are similar to the activity of the incented CDM program, but would have occurred even if an incentive was not provided.

- b) Please explain why the difference between the gross and net CDM impacts is not already reflected in the forecast values for 2012 and 2013 based on the regression model.**

The difference between the gross and net CDM impacts is not reflected in the forecast values for 2012 and 2013 based on the regression model since the regression analysis is based on actual data up to and including 2011. This means any CDM activity up to the end of 2011 has been included in the regression analysis and is reflected in the prediction formula for 2012 and 2013. However, any 2012 or 2013 CDM activity whether at the gross or net level has not been reflected in the regression analysis since such activity is not included in the actual data supporting the regression analysis.

3.0-VECC- 18.0

Reference: Exhibit 3, Tab 3, Schedule 3

- a) Please explain the forecast negative revenues associated with "Removal of Non-Compliant Meters" in 2012 and 2013 (page 2).**

LPDL has a number of GS>50 kW meters that are not compliant with current standards. These meters have a remaining book value and will be disposed of and replaced over a two year period. The full discussion on this replacement can be found in Exhibit 2/Tab 3/Schedule 2 Page 23. Also, the response to 2.0-VECC-1.0 gives a breakdown of the assets written off.

- b) Please explain why Carrying Charges on Regulatory Assets have been included in Interest and Dividend Income (page 2).**

To be consistent with prior years and prior rate applications as well as common practice with other LDCs, LPDL books the carrying charges on Regulatory assets in 4405.

LDPL included this in error and realizes that for rate setting purposes carrying charges on regulatory assets should not be included in interest and dividend income. This will be eliminated in the updated rate application and the RRWF adjusted accordingly.

c) Please explain the loss associated with “Aging Asset Replacement” reported for 2013 (page 2).

Under MIFRS, the opening value of assets still installed are reset to net book value (IFRS 1 exemption). This resulted in assets having a NBV at December 31, 2011. In 2012 and 2013, there are a number of capital projects that will be replacing some of the assets currently in existence. As such, the net book value needs to be removed/disposed and there is no indication that there is any salvage value, resulting in the loss associated with replacement. The detail discussion related to this asset disposal can be found in Exhibit 2/Tab 3/Schedule 2 (pages indentified in table below)

Project	Amount	Page number in Ex2/Tab2/Sch2
Project 8 – Replace Feeder Cable at Huntsville MS 1	\$ 1,158	7
Project 17 – Rebuild Armstrong St and Maple St	\$4,896	12
Project 23 – Underground Replacement Curling Rd	\$4,948	15
Project 24 – Underground Replacement Wilshire Blvd	\$1,930	16
Project 25 – Underground Replacement Submarine cable Bracebridge Bay	\$ 971	16
Project 44 – Replacement of shed/storage	\$ 670	27
Total	\$14,573	

d) Does Lakeland have any MicroFit customers and, if so, how many are forecast for 2013 and where is the associated monthly service charge revenue reported?

LPDL currently has 23 MicroFit customers and the forecast for 2013 is 23. The associated monthly service charge revenue is reported in distribution revenues – Account 4080. As per our Green Energy Plan, there were 56 applications in queue and

all but 5 have been terminated and the status on the remaining 5 is still pending by OPA.

- e) Please explain why there is no interest/dividend income forecast for either 2012 or 2013 – apart from that associated with Regulatory Assets (page 2).**

LPDL currently utilizes a \$4.0 M revolving line of credit so any available cash is used to pay off this line of credit, effectively eliminating any opportunity to earn interest income. See Proforma financial statements – Cash balance of \$510. Accounts Payable includes Account 2225-Notes and Loans Payable of \$2.0 M. Ex 1/Tab 3/Sch 3 Appendix E. Current balance as at September 30, 2012 of Account 2225 is \$2,680,000.

- f) Please provide a schedule that sets out the 2012 year-to-date other operating revenues by account (per Table 3.3.12) and provide the comparable year-to-date information for 2011.**

Account 4210 - Rent from Electric Property

	2011 Actual October	2012 Actual October
Reporting Basis		CGAAP
Joint Use / Rental	\$ -	\$ -
Rental of storage building	\$ 5,000	\$ 5,000
Total	\$ 5,000	\$ 5,000

Account 4355 - Gain on Disposal

	2011 Actual October	2012 Actual October
Reporting Basis		CGAAP
Gain on sale of vehicle	\$ -	\$ 13,600
Total	\$ -	\$ 13,600

Account 4375 - Revenues from Non-Utility Operations

	2011 Actual October	2012 Actual October
Reporting Basis		CGAAP
CDM Revenues from OPA & Incentives	\$ 61,709	\$ 4,516
SL Mtce/MicroFit connection setup	\$ 19,437	\$ 37,570
Staff assisting other LDCs	\$ 9,718	\$ 810
Total	\$ 90,864	\$ 42,896

Account 4380 - Expenses from Non-Utility Operations

	2011 Actual October	2012 Actual October
Reporting Basis		CGAAP
CDM Program Expenses-OPA True-Up	-\$ 36,949	-\$ 36,651
SL Mtce/Customer Premise	-\$ 13,448	-\$ 31,144
Staff assisting other LDCs - wages	-\$ 2,765	-\$ 407
Total	-\$ 53,162	-\$ 68,202

Account 4390 - Misc Non-Operating Income

	2011 Actual October	2012 Actual October
Reporting Basis		CGAAP
Charge for interval data access	\$ 13,775	\$ 14,700
Additional charge on MicroFit connection	\$ 19,519	
Admin charge on service layouts, new c	\$ 20,039	\$ 45,833
Total	\$ 53,333	\$ 60,533

Account 4405 - Interest and Dividend Income

	2011 Actual October	2012 Actual October
Reporting Basis		CGAAP
Short-term Investment Interest		
Bank Deposit Interest	\$ 477	\$ 102
Miscellaneous Interest Revenue		
Carrying charges on Reg Assets	\$ 39,224	\$ 28,464
Total	\$ 39,701	\$ 28,566
Total YTD all accounts	\$ 135,736	\$ 82,393



3.0 Energy Probe # 17

Ref: Exhibit 3, Tab 3, Schedule 3

- a) Please provide the most recent year-to-date actual revenues for 2012 in the same level of detail as shown in Table 3.3.11. Please also provide the year-to-date revenue for the corresponding period in 2011.

Updated Table 3.3.11 to reflect YTD actual revenues (includes CC on Reg Assets) – see response to 3.0-VECC-18 (f) for detail

USoA #	USoA Description	2011 Actual October	2012 Actual October
	Reporting Basis	CGAAP	CGAAP
4235	Specific Service Charges	\$ 45,301	\$ 41,608
4225	Late Payment Charges	\$ 69,395	\$ 58,336
4080	SSS Admin Charge	\$ 24,981	\$ 25,703
4210	Rent from Electric Property	\$ 5,000	\$ 5,000
4355	Gain on Disposal	\$ -	\$ 13,600
4362	Loss on Retirement	\$ -	\$ -
4375	Revenues from Non-Utility	\$ 90,864	\$ 42,896
4380	Expenses from Non-Utility	-\$ 53,162	-\$ 68,202
4390	Misc Non-Operating Income	\$ 53,333	\$ 60,533
4405	Interest and Dividend Income	\$ 39,701	\$ 28,566
	Specific Service Charges	\$ 45,301	\$ 41,608
	Late Payment Charges	\$ 69,395	\$ 58,336
	Other Operating Revenues	\$ 29,981	\$ 30,703
	Other Income or Deductions	\$ 130,736	\$ 77,393
	Total	\$ 275,413	\$ 208,040

- b) Where in Table 3.3.12 has the revenue associated with the sale of scrap (for example the non-compliant meters) been recorded?

There is no expected sale of scrap and any value would be offset by cost to dispose as was the case when disposing of meters during the smart meter implementation.

- c) The margin on streetlight maintenance (accounts 4375 and 4380) was \$12,555 in 2010 and \$12,681 in 2011. Please explain the decrease in the margin to \$7,000 in 2012 and 2013.

This account also is for work done for the setup of new MicroFit accounts. Streetlight maintenance is now being done by an affiliate and there are only two known MicroFit accounts that came online in 2012. The only revenue expected in this account is for

possible assistance to the affiliates or work for other LDCs. With the uncertainty on the MicroFit applications in queue, no revenue nor expense associated with the set up of these connections was provided in 2013.

- d) Where is the revenue associated with the microFit charge recorded?
Please provide the forecast for this revenue in 2013 using the monthly
charge of \$5.40 per month and the forecasted number of connections in the
test year.**

The revenue associated with the MicroFit accounts is posted in Account 4080 – Distribution revenue. There are currently 23 MicroFit accounts and is expected to be 23 in 2013 based on the status of the applications in queue. Total annual revenue at \$5.25 is \$1,449 and with the increase to \$5.40, the revenue will increase by \$41.40 annually. See also response to 3.0-VECC-18 part (d)

OPA 2006-2010 FINAL CDM RESULTS REPORT FOR LPDL

APPENDIX 3A

OPA Conservation & Demand Management Programs
Allocation Methodology

#	Initiative Name	Program Name	Program Year	Results Status	Allocation Methodology	Notes
1	Secondary Refrigerator Retirement Pilot	Consumer	2006	Final	Measure level allocation based on 2006 residential energy throughput by LDC	
2	Cool & Hot Savings Rebate	Consumer	2006	Final	Measure level allocation based on 2006 residential energy throughput by LDC	
3	Every Kilowatt Counts	Consumer	2006	Final	Measure level allocation based on 2006 residential energy throughput by LDC	
4	Demand Response 1	Business, Industrial	2006	Final	Initiative level allocation based on 2007 non-residential energy throughput by LDCs	1) Although the program is managed internally and actual participant data is available, the small participant population of Demand Response 1 can lead to participant confidentiality issues if disclosed on an actual LDC share basis. 2) Program results are based on contracted nameplate capacity at the end of the calendar year and not actual summer coincident peak demand reduction.
5	Loblaw & York Region Demand Response	Business, Industrial	2006	Final	Measure level allocation based on 2007 non-residential energy throughput by LDCs	1) Although the program is managed internally and actual participant data is available, the small participant population of Electricity Resources Demand Response can lead to participant confidentiality issues if disclosed on an actual LDC share basis. 2) Program results are based on contracted nameplate capacity at the end of the calendar year and not actual summer coincident peak demand reduction.
6	Great Refrigerator Roundup	Consumer	2007	Final	Actual LDC specific results	
7	Cool & Hot Savings Rebate	Consumer	2007	Final	Measure level allocation based on 2007 residential energy throughput by LDC	
8	Every Kilowatt Counts	Consumer	2007	Final	Measure level allocation based on 2007 residential energy throughput by LDC	
9	peaksaver®	Consumer, Business	2007	Final	Actual LDC specific results	
10	Summer Savings	Consumer	2007	Final	Actual LDC specific results	
11	Aboriginal	Consumer	2007	Final	Actual LDC specific results	
12	Affordable Housing Pilot	Consumer Low-Income	2007	Final	Actual LDC specific results	
13	Social Housing Pilot	Consumer Low-Income	2007	Final	Initiative level allocation based on 2007 Residential Energy Throughput	
14	Energy Efficiency Assistance for Houses Pilot	Consumer Low-Income	2007	Final	Initiative level allocation based on 2007 Residential Energy Throughput	
15	Electricity Retrofit Incentive	Business	2007	Final	LDC's respective proportion of province-wide reported gross demand savings.	
16	Toronto Comprehensive	Business	2007	Final	Program run exclusively in Toronto Hydro-Electric System Ltd. service territory	
17	Demand Response 1	Business, Industrial	2007	Final	Initiative level allocation based on 2007 non-residential energy throughput by LDCs	1) Although the program is managed internally and actual participant data is available, the small participant population of Demand Response 1 can lead to participant confidentiality issues if disclosed on an actual LDC share basis. 2) Program results are based on contracted nameplate capacity at the end of the calendar year and not actual summer coincident peak demand reduction.
18	Loblaw & York Region Demand Response	Business, Industrial	2007	Final	Initiative level allocation based on 2007 non-residential energy throughput by LDCs	1) Although the program is managed internally and actual participant data is available, the small participant population of Electricity Resources Demand Response can lead to participant confidentiality issues if disclosed on an actual LDC share basis. 2) Program results are based on contracted nameplate capacity at the end of the calendar year and not actual summer coincident peak demand reduction.
19	Renewable Energy Standard Offer	Consumer, Business, Industrial	2007	Final	Actual LDC specific results	Program results are based on contracted nameplate capacity and not actual summer coincident peak generation
20	Great Refrigerator Roundup	Consumer	2008	Final	Actual LDC specific results	
21	Cool Savings Rebate	Consumer	2008	Final	Measure level allocation based on 2008 Residential Energy Throughput	
22	Every Kilowatt Counts Power Savings Event	Consumer	2008	Final	Measure level allocation based on 2008 Residential Energy Throughput	
23	peaksaver®	Consumer, Business	2008	Final	Actual LDC specific results	
24	Summer Sweepstakes	Consumer	2008	Final	Actual LDC specific results	
25	Electricity Retrofit Incentive	Consumer, Business	2008	Final	LDC's respective proportion of province-wide reported gross demand savings.	While this initiative underwent a thorough evaluation process at the provincial level, individual prescriptive input assumptions were not verified for all measures nor were reported savings from every individual LDC verified. A representative sample of retrofit projects were measured and verified and a province-wide savings total was derived. The province wide verified energy and demand savings were allocated to individual LDCs based on their respective proportion of province-wide reported gross demand savings.
26	Toronto Comprehensive	Consumer, Consumer Low-Income, Business	2008	Final	Program run exclusively in Toronto Hydro-Electric System Ltd. service territory	
27	High Performance New Construction	Business	2008	Final	Initiative level allocation based on 2008 non-residential energy throughput by LDCs	
28	Power Savings Blitz	Business	2008	Final	Actual LDC specific results	
29	Demand Response 1	Business, Industrial	2008	Final	Initiative level allocation based on 2008 non-residential energy throughput by LDCs	1) Although the program is managed internally and actual participant data is available, the small participant population of Demand Response 1 can lead to participant confidentiality issues if disclosed on an actual LDC share basis. 2) Program results are based on contracted nameplate capacity at the end of the calendar year and not actual summer coincident peak demand reduction.
30	Demand Response 3	Business, Industrial	2008	Final	Initiative level allocation based on 2008 non-residential energy throughput by LDCs	1) Although the program is managed internally and actual participant data is available, the small participant population of Demand Response 3 can lead to participant confidentiality issues if disclosed on an actual LDC share basis. 2) Program results are based on contracted nameplate capacity at the end of the calendar year and not actual summer coincident peak demand reduction.
31	Loblaw & York Region Demand Response	Business, Industrial	2008	Final	Initiative level allocation based on 2008 non-residential energy throughput by LDCs	1) Although the program is managed internally and actual participant data is available, the small participant population of Electricity Resources Demand Response can lead to participant confidentiality issues if disclosed on an actual LDC share basis. 2) Program results are based on contracted nameplate capacity at the end of the calendar year and not actual summer coincident peak demand reduction.
32	Renewable Energy Standard Offer	Consumer, Business	2008	Final	Initiative level allocation based on 2008 non-residential energy throughput by LDCs	Program results are based on contracted nameplate capacity and not actual summer coincident peak generation
33	Other Customer Based Generation	Business	2008	Final	Contract level allocation based on 2008 non-residential energy throughput by LDCs	Program results are based on contracted nameplate capacity and not actual summer coincident peak generation
34	LDC Custom - Hydro One Networks Inc. - Double Return	Business, Industrial	2008	Final	Program run exclusively in Hydro One Networks Inc. service territory	
35	Great Refrigerator Roundup	Consumer	2009	Final	Actual LDC specific results	
36	Cool Savings Rebate	Consumer	2009	Final	Measure level allocation based on 2009 Residential Energy Throughput	

OPA Conservation & Demand Management Programs
Allocation Methodology

#	Initiative Name	Program Name	Program Year	Results Status	Allocation Methodology	Notes
37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Measure level allocation based on 2009 Residential Energy Throughput	
38	peaksaver [®]	Consumer, Business	2009	Final	Actual LDC specific results	
39	Electricity Retrofit Incentive	Consumer, Business	2009	Final	LDC's respective proportion of province-wide reported gross demand savings.	
40	Toronto Comprehensive	Consumer, Consumer Low-Income, Business, Industrial	2009	Final	Program run exclusively in Toronto Hydro-Electric System Ltd. service territory	
41	High Performance New Construction	Business	2009	Final	Measure level allocation based on 2009 Non-Residential Energy Throughput	
42	Power Savings Blitz	Business	2009	Final	LDC's respective proportion of province-wide reported gross demand savings.	
43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	LDC's respective proportion of province-wide reported gross demand savings.	
44	Demand Response 1	Business, Industrial	2009	Final	Initiative level allocation based on 2009 non-residential energy throughput by LDCs	1) Although the program is managed internally and actual participant data is available, the small participant population of Demand Response 1 can lead to participant confidentiality issues if disclosed on an actual LDC share basis. 2) Program results are based on contracted nameplate capacity at the end of the calendar year and not actual summer coincident peak demand reduction.
45	Demand Response 2	Business, Industrial	2009	Final	Initiative level allocation based on 2009 non-residential energy throughput by LDCs	1) Although the program is managed internally and actual participant data is available, the small participant population of Demand Response 2 can lead to participant confidentiality issues if disclosed on an actual LDC share basis. 2) Program results are based on contracted nameplate capacity at the end of the calendar year and not actual summer coincident peak demand reduction.
46	Demand Response 3	Business, Industrial	2009	Final	Initiative level allocation based on 2009 non-residential energy throughput by LDCs	1) Although the program is managed internally and actual participant data is available, the small participant population of Demand Response 3 can lead to participant confidentiality issues if disclosed on an actual LDC share basis. 2) Program results are based on contracted nameplate capacity at the end of the calendar year and not actual summer coincident peak demand reduction.
47	Loblaw & York Region Demand Response	Business, Industrial	2009	Final	Initiative level allocation based on 2009 non-residential energy throughput by LDCs	1) Although the program is managed internally and actual participant data is available, the small participant population of Electricity Resources Demand Response can lead to participant confidentiality issues if disclosed on an actual LDC share basis. 2) Program results are based on contracted nameplate capacity at the end of the calendar year and not actual summer coincident peak demand reduction.
48	LDC Custom - Thunder Bay Hydro - Phantom Load	Consumer	2009	Final	Program run exclusively in Thunder Bay Hydro Electricity Distribution Inc. service territory.	
49	LDC Custom - Toronto Hydro - Summer Challenge	Consumer	2009	Final	Program run exclusively in Toronto Hydro-Electric System Ltd. service territory	

OPA Conservation & Demand Management Programs

Annual Results at the End-User Level

For: Lakeland Power Distribution Ltd.

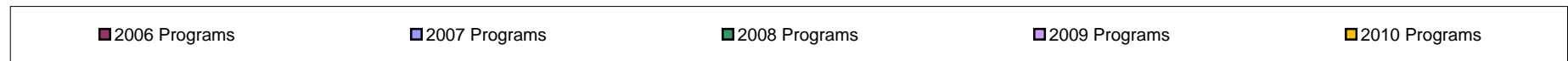
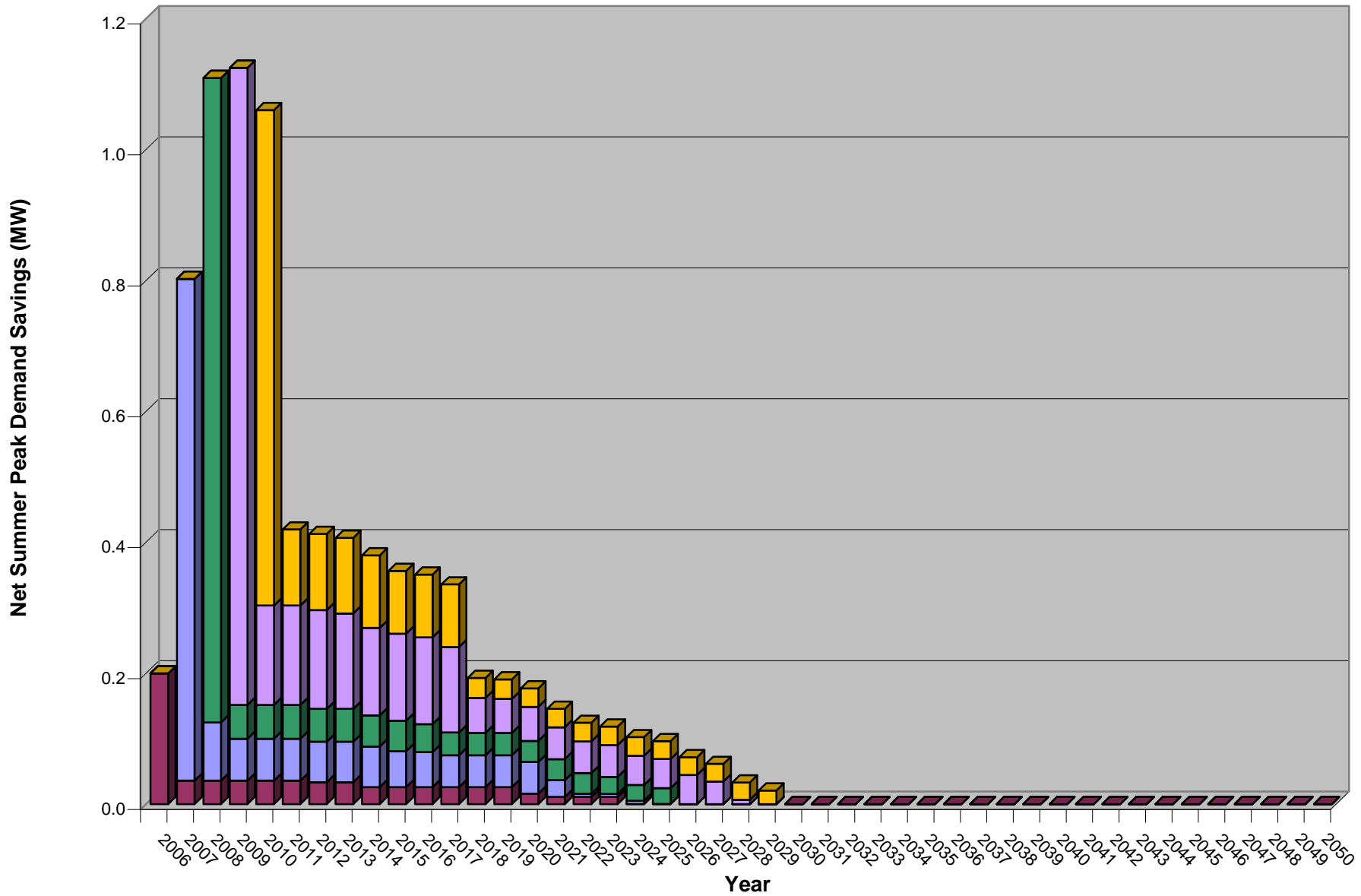
Net Summer Peak Demand Savings (MW)																																	
#	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
1	2006 Programs	Final	0.1997	0.0358	0.0358	0.0358	0.0358	0.0358	0.0333	0.0333	0.0261	0.0261	0.0261	0.0261	0.0261	0.0261	0.0160	0.0109	0.0109	0.0109	0.0003	0.0003	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
2	2007 Programs	Final	0.0000	0.7667	0.0889	0.0889	0.0640	0.0640	0.0619	0.0619	0.0619	0.0547	0.0532	0.0485	0.0485	0.0485	0.0485	0.0256	0.0048	0.0048	0.0048	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
3	2008 Programs	Final	0.0000	0.0000	0.9847	0.0516	0.0516	0.0516	0.0502	0.0502	0.0498	0.0498	0.0498	0.0485	0.0485	0.0485	0.0322	0.0322	0.0316	0.0260	0.0240	0.0240	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
4	2009 Programs	Final	0.0000	0.0000	0.0000	0.9734	0.1519	0.1519	0.1511	0.1458	0.1336	0.1328	0.1328	0.1306	0.0533	0.0518	0.0518	0.0486	0.0486	0.0486	0.0449	0.0446	0.0446	0.0345	0.0066	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
5	2010 Programs	Final	0.0000	0.0000	0.0000	0.0000	0.7570	0.1162	0.1161	0.1155	0.1110	0.0958	0.0957	0.0957	0.0307	0.0300	0.0284	0.0284	0.0283	0.0283	0.0283	0.0272	0.0270	0.0270	0.0265	0.0207	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Total			0.1997	0.8025	1.1094	1.1249	1.0603	0.4196	0.4127	0.4067	0.3802	0.3562	0.3506	0.3356	0.1928	0.1906	0.1769	0.1457	0.1243	0.1185	0.1023	0.0961	0.0716	0.0615	0.0331	0.0207	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	

Net Energy Savings (MWh)																																
#	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	2006 Programs Final		740	740	740	740	128	128	118	118	110	110	104	104	104	104	94	82	82	82	44	44	26	26	26	26	26	11	11	11	11	11
2	2007 Programs Final		0	617	375	345	345	345	334	334	334	334	334	93	55	55	55	43	7	5	5	0	0	0	0	0	0	0	0	0	0	0
3	2008 Programs Final		0	0	369	368	368	368	332	332	294	267	200	132	117	113	113	113	112	101	37	37	0	0	0	0	0	0	0	0	0	0
4	2009 Programs Final		0	0	0	732	591	591	590	563	471	452	451	292	123	108	108	97	97	96	83	76	74	65	17	0	0	0	0	0	0	0
5	2010 Programs Final		0	0	0	0	667	432	431	405	282	278	278	213	78	70	66	66	65	65	62	58	58	57	47	0	0	0	0	0	0	0
Total			740	1,356	1,483	2,185	2,099	1,864	1,805	1,777	1,615	1,217	1,127	796	476	453	437	402	364	349	236	219	158	149	100	73	26	11	11	11	11	11

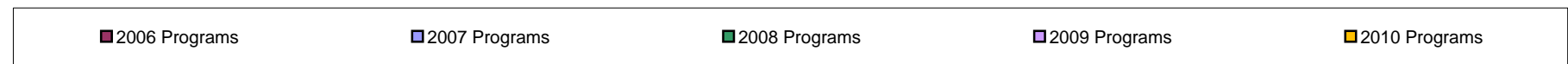
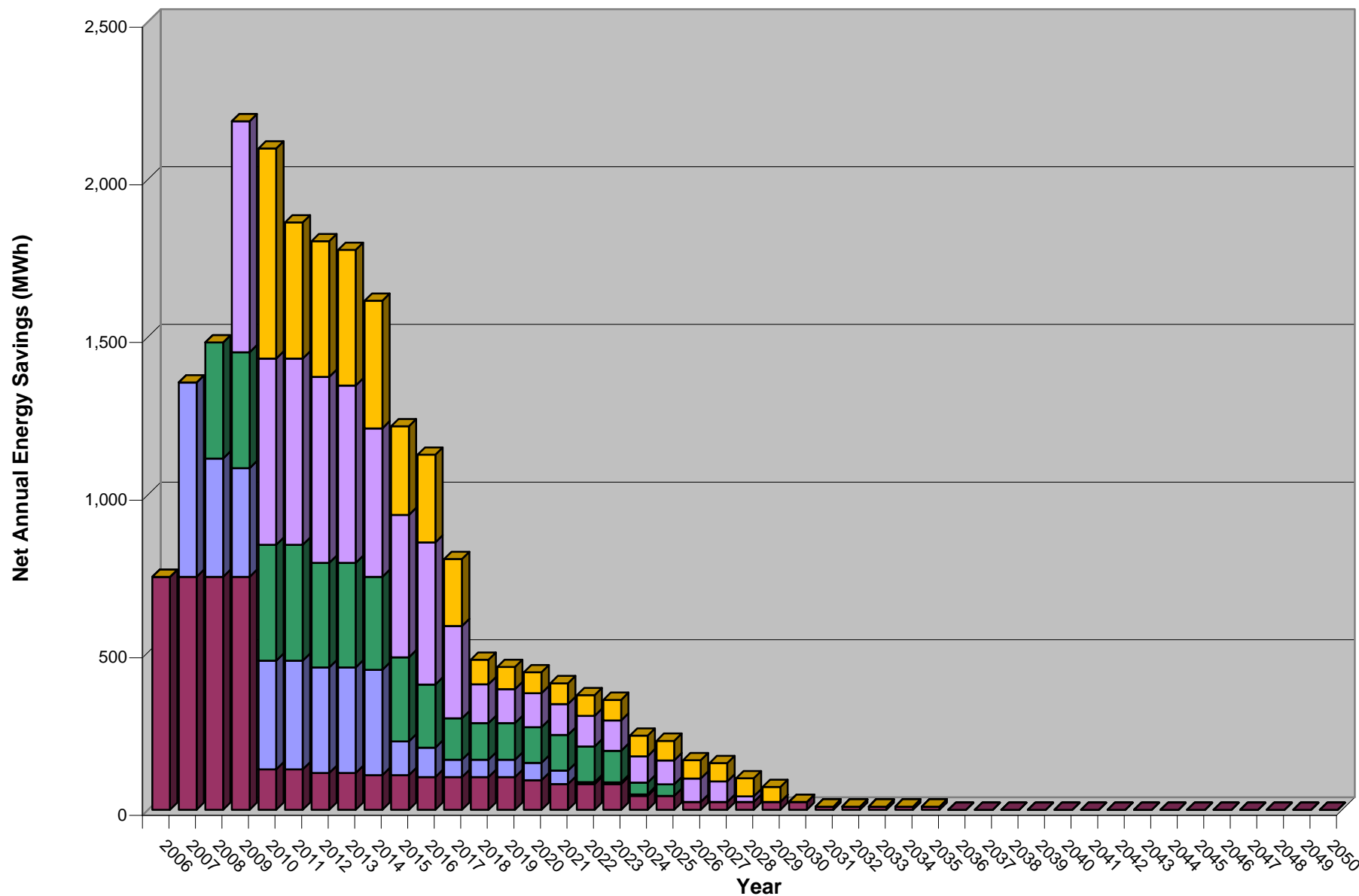
Gross Summer Peak Demand Savings (MW)																																
#	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	2006 Programs	Final	0.2063	0.0424	0.0424	0.0424	0.0424	0.0424	0.0397	0.0397	0.0316	0.0316	0.0316	0.0316	0.0316	0.0316	0.0316	0.0204	0.0125	0.0125	0.0125	0.0003	0.0003	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2	2007 Programs	Final	0.0000	1.9830	0.4772	0.2701	0.2701	0.2701	0.2563	0.2563	0.2453	0.2416	0.2352	0.2352	0.2352	0.2352	0.2352	0.0446	0.0084	0.0083	0.0083	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3	2008 Programs	Final	0.0000	0.0000	1.0327	0.0986	0.0986	0.0986	0.0949	0.0949	0.0892	0.0869	0.0827	0.0792	0.0792	0.0792	0.0792	0.0642	0.0476	0.0417	0.0417	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
4	2009 Programs	Final	0.0000	0.0000	0.0000	1.0675	0.2450	0.2450	0.2431	0.2313	0.2088	0.2072	0.2021	0.1208	0.1176	0.1176	0.1114	0.1114	0.1108	0.0990	0.0984	0.0984	0.0984	0.0980	0.0104	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5	2010 Programs	Final	0.0000	0.0000	0.0000	0.0000	0.7991	0.1585	0.1585	0.1566	0.1471	0.1189	0.1187	0.1187	0.0530	0.0516	0.0478	0.0478	0.0476	0.0476	0.0476	0.0449	0.0446	0.0446	0.0436	0.0295	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total			0.2063	2.0254	1.5523	1.4786	1.4551	0.8145	0.7924	0.7788	0.7330	0.6899	0.6783	0.6518	0.5035	0.4988	0.4791	0.2744	0.2372	0.2268	0.1969	0.1854	0.1430	0.1251	0.0540	0.0295	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

Gross Energy Savings (MWh)																																
#	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	2006 Programs	Final	826	826	826	826	147	147	135	135	127	127	120	120	120	120	109	92	92	92	49	49	29	29	29	29	12	12	12	12	12	
2	2007 Programs	Final	0	2,877	882	631	631	631	600	600	600	258	223	172	172	172	172	75	11	9	9	0	0	0	0	0	0	0	0	0	0	
3	2008 Programs	Final	0	0	826	823	823	823	730	729	646	572	444	320	284	284	275	275	275	253	65	65	0	0	0	0	0	0	0	0	0	
4	2009 Programs	Final	0.0000	0.0000	0.0000	1,116.9222	952.4726	952.4726	950.5342	896.7919	725.8216	689.4251	688.4778	488.0478	309.3002	269.3205	269.2687	249.0003	249.0003	243.0930	197.9383	182.2918	171.5350	155.2670	35.3248	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
5	2010 Programs	Final	0	0	0	0	867	636	636	634	585	340	333	268	132	120	112	112	109	109	103	93	93	92	67	0	0	0	0	0	0	
Total			826	3,703	2,534	3,397	3,421	3,190	3,051	2,995	2,683	1,986	1,809	1,368	1,017	965	938	803	736	706	430	399	293	277	156	96	29	12	12	12	12	

Net Summer Peak Demand Savings, End-User Level, By Year Lakeland Power Distribution Ltd.



Net Annual Energy Savings, End-User Level, By Year **Lakeland Power Distribution Ltd.**



Initiative Results at End-User Level

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Initiative Results at End-User Level

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OPA Conservation & Demand Management Programs

Initiative Results at End-User Level

For: Lakeland Power Distribution Ltd.

Gross Energy Savings (MWh)

	Initiative Name	Program Name	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1	Secondary Refrigerator Retirement Pilot	Consumer	2006/Final	#	12	12	12	12	12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Cool & Hot Savings Rebate	Consumer	2006/Final	#	34	34	34	34	34	34	34	34	26	26	26	26	26	26	15	5	5	5	0	0	0	0	0	0	0	0
3	Every Kilowatt Counts	Consumer	2006/Final	#	780	780	780	780	101	101	101	101	101	101	94	94	94	94	94	87	87	87	49	49	29	29	29	29	29	12
4	Demand Response 1	Business, Industrial	2006/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Loblaw & York Region Demand Response	Business, Industrial	2006/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Great Refrigerator Roundup	Consumer	2007/Final	#	0	40	40	40	40	40	40	40	35	0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Cool & Hot Savings Rebate	Consumer	2007/Final	#	0	82	82	82	82	82	69	69	69	69	69	69	69	69	69	69	8	8	8	8	0	0	0	0	0	0
8	Every Kilowatt Counts	Consumer	2007/Final	#	0	340	334	334	334	334	315	315	315	34	34	34	6	6	6	6	6	3	1	1	0	0	0	0	0	0
9	peaksaver®	Consumer, Business	2007/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Summer Savings	Consumer	2007/Final	#	0	2,393	403	153	153	153	153	153	153	97	97	97	97	97	97	97	0	0	0	0	0	0	0	0	0	0
11	Aboriginal	Consumer	2007/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Affordable Housing Pilot	Consumer Low-Income	2007/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Social Housing Pilot	Consumer Low-Income	2007/Final	#	0	23	23	23	23	23	23	23	23	23	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Energy Efficiency Assistance for Houses Pilot	Consumer Low-Income	2007/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Electricity Retrofit Incentive	Business	2007/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Toronto Comprehensive	Business	2007/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Demand Response 1	Business, Industrial	2007/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Loblaw & York Region Demand Response	Business, Industrial	2007/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Renewable Energy Standard Offer	Consumer, Business, Industrial	2007/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Great Refrigerator Roundup	Consumer	2008/Final	#	0	0	155	155	155	155	155	154	154	154	122	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Cool Savings Rebate	Consumer	2008/Final	#	0	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	65	65	65	0	0	0	0	0	0	0
22	Every Kilowatt Counts Power Savings Event	Consumer	2008/Final	#	0	0	589	586	586	586	493	493	410	336	240	237	201	201	193	193	193	188	0	0	0	0	0	0	0	0
23	peaksaver®	Consumer, Business	2008/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Summer Sweepstakes	Consumer	2008/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Electricity Retrofit Incentive	Consumer, Business	2008/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Toronto Comprehensive	Consumer, Consumer Low-Income, Business	2008/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	High Performance New Construction	Business	2008/Final	#	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0
28	Power Savings Blitz	Business	2008/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Demand Response 1	Business, Industrial	2008/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Demand Response 3	Business, Industrial	2008/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Loblaw & York Region Demand Response	Business, Industrial	2008/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Renewable Energy Standard Offer	Consumer, Business	2008/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Other Customer Based Generation	Business	2008/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	LDC Custom - Hydro One Networks Inc. - Double Return	Business, Industrial	2008/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	Great Refrigerator Roundup	Consumer	2009/Final	#	0	0	0	215	215	215	213	161	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Cool Savings Rebate	Consumer	2009/Final	#	0	0	0	141	141	141	141	141	140	140	140	140	140	140	139	139	139	139	136	136	136	120	0	0	0	0
37	Every Kilowatt Counts Power Savings Event	Consumer	2009/Final	#	0	0	0	286	258	258	258	257	247	211	210	148	148	109	109	89	89	83	41	25	15	14	14	0	0	0
38	peaksaver®	Consumer, Business	2009/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Electricity Retrofit Incentive	Consumer, Business	2009/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Toronto Comprehensive	Consumer, Consumer Low-Income, Business	2009/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	High Performance New Construction	Business	2009/Final	#	0	0	0	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	0	0	0
42	Power Savings Blitz	Business	2009/Final	#	0	0	0	317	317	317	317	317	317	317	317	179	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009/Final	#	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Demand Response 1	Business, Industrial	2009/Final	#	0	0	0	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Demand Response 2	Business, Industrial	2009/Final	#	0	0	0	122	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Demand Response 3	Business, Industrial	2009/Final	#	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Loblaw & York Region Demand Response	Business, Industrial	2009/Final	#	0	0	0	0	0	0																				

Initiative Results at End-User Level

For: Lakeland Power Distribution Ltd.

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Initiative Results at End-User Level

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OPA Conservation & Demand Management Programs

Measure Results at End-User Level

For: Lakeland Power Distribution Ltd.

Initiative Number	Initiative Name	Program Name	Program Year	Result Status	#	Measure Name	Unit Savings Assumptions						LDC Specific Results									
							Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)	Aggregate Net-to-Gross Adjustment (%)	Effective Useful Life (EUL)	Activity Results (#)	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)	
1	1 Secondary Refrigerator Retirement Pilot	Consumer	2006	Final	1	Refrigerator Retirement	0.27	1200.00	7200.00	0.24	1080.00	6480.00	90.00	6.00	9.82	2.67	11789.29	70735.75	2.41	10610.36	63662.17	
2	1 Secondary Refrigerator Retirement Pilot	Consumer	2006	Final	2	Freezer Retirement	0.20	900.00	5400.00	0.18	810.00	4860.00	90.00	6.00	9.42	0.09	382.36	2294.19	0.08	344.13	2054.77	
3	2 Cool & Hot Savings Rebate	Consumer	2006	Final	1	Energy Star® Central Air Conditioner - Cool Savings	0.40	390.00	5400.00	0.36	351.00	4914.00	90.00	14.00	28.18	11.24	10899.97	133559.63	10.12	8890.98	138473.66	
4	2 Cool & Hot Savings Rebate	Consumer	2006	Final	2	Programmable Thermostat - Cool Savings	0.18	176.62	3179.21	0.16	158.86	2861.29	90.00	18.00	21.47	3.89	3791.67	68250.08	3.50	3412.50	61425.08	
5	2 Cool & Hot Savings Rebate	Consumer	2006	Final	3	Central Air Conditioner Tune-ups - Cool Savings	0.42	409.99	5739.91	0.38	368.99	5051.92	90.00	8.00	19.22	8.07	7879.19	63033.54	6.26	7091.27	56743.15	
6	2 Cool & Hot Savings Rebate	Consumer	2006	Final	4	Energy Star® Central Air Conditioner - Hot Savings	0.17	154.93	2788.71	0.10	88.62	1595.14	57.20	18.00	5.74	0.97	888.19	16005.49	0.56	508.62	9155.14	
7	2 Cool & Hot Savings Rebate	Consumer	2006	Final	5	Efficient Furnace with ECM - Hot Savings	0.50	836.70	12550.44	0.29	494.49	7417.31	59.10	15.00	12.08	5.99	10108.79	151631.86	3.54	8974.30	88614.43	
8	2 Cool & Hot Savings Rebate	Consumer	2006	Final	6	Programmable Thermostat - Hot Savings	0.03	53.60	804.00	0.01	14.72	230.79	27.46	15.00	11.17	0.31	598.32	8977.87	0.08	164.37	2465.50	
9	3 Every KiloWatt Counts	Consumer	2006	Final	1	Energy Star® Compact Fluorescent Light Bulb - Spring Campaign	0.00	104.40	417.60	0.00	93.96	375.84	90.00	4.00	2620.12	0.00	273540.65	1084162.61	0.00	246186.59	964746.35	
10	3 Every KiloWatt Counts	Consumer	2006	Final	2	Electric Timers - Spring Campaign	0.00	183.00	3660.00	0.00	164.70	3294.00	90.00	20.00	74.54	0.00	13442.08	268841.66	0.00	12097.87	241957.50	
11	3 Every KiloWatt Counts	Consumer	2006	Final	3	Programmable Thermostats - Spring Campaign	0.05	216.00	3240.00	0.05	194.40	2916.00	90.00	15.00	31.95	1.60	6901.60	103523.98	1.44	6211.44	83171.58	
12	3 Every KiloWatt Counts	Consumer	2006	Final	4	Energy Star® Ceiling Fans - Spring Campaign	0.01	141.00	2820.00	0.01	126.90	2538.00	90.00	20.00	24.31	0.34	3422.22	68644.35	0.31	3084.50	61689.91	
13	3 Every KiloWatt Counts	Consumer	2006	Final	5	Energy Star® Compact Fluorescent Light Bulb - Autumn Campaign	0.00	104.40	417.60	0.00	93.96	375.84	90.00	4.00	3884.86	0.00	405579.90	162321.61	0.00	365021.91	1460087.64	
14	3 Every KiloWatt Counts	Consumer	2006	Final	6	Seasonal Light Emitting Diode Light Switch - Autumn Campaign	0.00	30.75	322.50	0.00	27.68	830.25	90.00	30.00	938.08	0.00	28763.86	862815.81	0.00	25878.47	773694.23	
15	3 Every KiloWatt Counts	Consumer	2006	Final	7	Programmable Thermostats - Autumn Campaign	0.12	522.09	9397.70	0.11	469.89	8457.93	90.00	18.00	61.64	7.26	32162.08	57977.12	6.53	29993.86	521340.41	
16	3 Every KiloWatt Counts	Consumer	2006	Final	8	Dimmers - Autumn Campaign	0.00	139.00	1390.00	0.00	125.10	1251.00	90.00	10.00	48.74	0.00	6774.90	6774.90	0.00	6097.41	60974.08	
17	3 Every KiloWatt Counts	Consumer	2006	Final	9	Indoor Motion Sensors - Autumn Campaign	0.00	209.00	4180.00	0.00	188.10	3762.00	90.00	20.00	17.49	0.00	3655.27	73105.39	0.00	3289.74	65794.85	
18	3 Every KiloWatt Counts	Consumer	2006	Final	10	Programmable Baseboard Thermostats - Autumn Campaign	0.00	1465.30	26393.40	0.00	1319.67	23764.06	90.00	18.00	3.67	0.00	5383.41	96901.46	0.00	4845.07	87211.31	
19	4 Demand Response 1	Business, Inc.	2006	Final	1	Voluntary Load Shedding Project	Custom	Custom	Custom	Custom	Custom	Custom	100.00	1.00	0.01	156.19	0.00	0.00	156.19	0.00	0.00	
20	5 Lakeland & York Region Demand Response	Business, Inc.	2006	Final	1	Radon Contract	3000.00	0.00	0.00	3000.00	0.00	0.00	100.00	1.00	0.00	1.78	0.00	0.00	1.76	0.00	0.00	
21	5 Lakeland & York Region Demand Response	Business, Inc.	2006	Final	2	Lakeland Contract	10000.00	0.00	0.00	10000.00	0.00	0.00	100.00	1.00	0.00	5.86	0.00	0.00	5.88	0.00	0.00	
22	6 Greatest Refrigerator Roundup	Consumer	2007	Final	1	Bottom Freezer Fridge	0.12	1094.27	9578.40	0.08	777.96	7091.02	73.10	9.00	4.40	0.05	427.51	3847.63	0.03	312.50	2812.54	
23	6 Greatest Refrigerator Roundup	Consumer	2007	Final	2	Chest Freezer	0.07	471.48	3771.71	0.03	215.54	1724.28	45.72	8.00	8.34	0.60	421.86	3374.88	0.28	1927.79	1542.32	
24	6 Greatest Refrigerator Roundup	Consumer	2007	Final	3	Side-by-Side Fridge-Freezer	0.10	899.92	8098.28	0.04	352.30	3170.71	39.15	8.00	3.92	0.32	2990.02	26910.22	0.13	1170.54	10534.82	
25	6 Greatest Refrigerator Roundup	Consumer	2007	Final	4	Single Door Fridge	0.08	721.26	5770.01	0.03	283.36	2541.22	39.15	9.00	9.21	0.72	6640.06	59760.55	0.28	2599.45	2336.08	
26	6 Greatest Refrigerator Roundup	Consumer	2007	Final	5	Small Freezer (under 10 cubic feet)	0.05	338.51	2708.06	0.01	101.90	815.17	30.10	8.00	0.33	0.02	110.84	885.10	0.00	33.30	286.43	
27	6 Greatest Refrigerator Roundup	Consumer	2007	Final	6	Small Fridge (under 10 cubic feet)	0.05	489.95	4409.56	0.02	147.48	1327.35	30.10	8.00	0.72	0.04	353.75	3183.73	0.01	106.48	958.35	
28	6 Greatest Refrigerator Roundup	Consumer	2007	Final	7	Top Freezer Fridge	0.08	732.82	5852.49	0.03	296.49	2578.44	39.15	9.00	3.33	2.63	2404.36	21908.22	1.03	9553.83	85984.45	
29	6 Greatest Refrigerator Roundup	Consumer	2007	Final	8	Upright Freezer	0.11	747.93	5983.41	0.09	339.64	2717.10	45.72	8.00	1.73	0.18	1284.49	10275.93	0.08	987.22	4697.77	
30	6 Greatest Refrigerator Roundup	Consumer	2007	Final	9	Window Air Conditioner	0.56	240.17	1080.77	0.24	103.51	485.81	43.10	4.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	7 Cool & Hot Savings Rebate	Consumer	2007	Final	1	Energy Star® Central Air Conditioner - Hot Savings	0.17	154.93	2788.71	0.10	88.62	1595.14	57.20	18.00	5.57	0.94	863.64	15545.51	0.54	494.00	6892.03	
32	7 Cool & Hot Savings Rebate	Consumer	2007	Final	2	Efficient Furnace with ECM - Hot Savings	0.50	836.70	12550.44	0.29	494.49	7417.31	59.10	15.00	11.73	5.82	9818.28	147274.20	3.44	5862.60	87038.96	
33	7 Cool & Hot Savings Rebate	Consumer	2007	Final	3	Programmable Thermostat - Hot Savings	0.03	53.60	804.00	0.01	14.72	220.79	27.46	15.00	10.85	0.30	581.32	8719.86	0.08	159.64	2304.65	
34	7 Cool & Hot Savings Rebate	Consumer	2007	Final	4	Energy Star® Central Air Conditioner - Tier 2 - Cool Savings	0.17	154.93	2788.71	0.10	88.62	1595.14	57.20	18.00	43.38	7.35	6721.45	120986.16	4.20	3844.67	66204.98	
35	7 Cool & Hot Savings Rebate	Consumer	2007	Final	5	Efficient Furnace with ECM - Tier 1 - Cool Savings	0.17	154.93	2788.71	0.10	88.62	1595.14	57.20	18.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	7 Cool & Hot Savings Rebate	Consumer	2007	Final	6	Medium Efficiency Furnace with ECM - Cool Savings	0.50	836.70	12550.44	0.29	484.49	7417.31	59.10	15.00	57.58	2.87	48176.56	32248.33	16.88	28472.34	42708.16	
37	7 Cool & Hot Savings Rebate	Consumer	2007	Final	7	High Efficiency Furnace with ECM - Cool Savings	0.50	836.70	12550.44	0.29	484.49	7417.31	59.10	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	7 Cool & Hot Savings Rebate	Consumer	2007	Final	8	Programmable Thermostat - Cool Savings	0.01	93.60	894.00	0.01	14.72	220.79	27.46	15.00	53.79	1.40	2683.97	4275.61	0.41	2942.00	11879.96	
39	7 Cool & Hot Savings Rebate	Consumer	2007	Final	9	Central Air Conditioner Tune-ups - Cool Savings	0.26	234.57	1174.86	0.04	36.92	184.60	15.71	5.00	53.34	13.70	12532.24	62661.20	2.15	1989.13	9845.64	
40	8 Every KiloWatt Counts	Consumer	2007	Final	1	115 W CFL	0.00	43.00	344.00	0.00	33.54	268.32	78.00	8.00	4518.23	5.87	194283.81	1554270.45	4.58	151541.37	1212303.80	
41	8 Every KiloWatt Counts	Consumer	2007	Final	2	212W+ W CFL	0.00	62.10	496.80	0.00	48.44	387.50	78.00	8.00	735.52	1.40	45676.10	365408.76	1.09	35627.35	285018.83	
42	8 Every KiloWatt Counts	Consumer	2007	Final	3	Energy Star® Light Fixture	0.01	122.90	1966.40	0.00	67.60	1081.52	55.00	16.00	1175.03	0.00	2156.84	34509.49	0.05	1188.26	18980.22	
43	8 Every KiloWatt Counts	Consumer	2007	Final	4	T18 Fluorescent Tube	0.00	37.20	669.60	0.00	26.84	515.59	77.00	18.00	34.40	0.04	1279.52	23031.28	0.03	985.23	17734.08	
44	8 Every KiloWatt Counts	Consumer	2007	Final	5	Seasonal LED Light Strips	0.00	13.70	66.50	0.00	6.71	33.57	49.00	5.00	1197.03	0.00	16399.36	81996.81	0.00	8035.68	40178.44	
45	8 Every KiloWatt Counts	Consumer	2007	Final	6	Project Porchlight CFL	0.00	43.00	344.00	0.00	32.68	261.44	76.00	8.00	950.78	1.24	40883.73	320763.62	0.04	3107.13	24871.95	
46	8 Every KiloWatt Counts	Consumer	2007	Final	7	Solar Light	0.00	4.81	24.05	0.00	0.63	3.13	13.00	5.00	580.07	0.00	2790.14	13950.68	0.00	362.72	1815.59	
47	8 Every Kilo																					

OPA Conservation & Demand Management Programs

Measure Results at End-User Level

For: Lakeland Power Distribution Ltd.

#	Initiative Number	Initiative Name	Program Name	Program Year	Program Status	Measure Name	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)	Aggregate Net-to-Gross Adjustment (%)	Effective Useful Life (EUL)	Activity Results (#)	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)
99	12	Affordable Housing Pilot	Consumer Ld	2007/2011	Final	30/Ventilating Fan (n-suite)	0.00	12.00	168.00	0.00	12.00	168.00	100.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	13	Sochi Housing Pilot	Consumer Ld	2007/2011	Final	1/Custom Retrofit Projects	Custom	Custom	Custom	Custom	Custom	Custom	100.00	10.00	19.41	2.66	22629.67	226296.68	2.66	22629.67	226296.68
101	14	Energy Efficiency Assistance for Houses Pilot	Consumer Ld	2007/2011	Final	1/Custom Retrofit Projects	Custom	Custom	Custom	Custom	Custom	Custom	100.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
102	15	Electricity Retrofit Incentive	Business	2007/2011	Final	1/Custom Project	Custom	Custom	Custom	Custom	Custom	Custom	90.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
103	16	Toronto Comprehensive	Business	2007/2011	Final	1/Toronto Hydro Electric System Limited Project	Custom	Custom	Custom	Custom	Custom	Custom	90.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
104	16	Toronto Comprehensive	Business	2007/2011	Final	2/City of Toronto Project	Custom	Custom	Custom	Custom	Custom	Custom	90.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105	16	Toronto Comprehensive	Business	2007/2011	Final	3/Building Owners & Managers Association Project	Custom	Custom	Custom	Custom	Custom	Custom	90.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
106	17	Demand Response	Business, Inc	2007/2011	Final	1/Industrial Load Shedding Project	Custom	Custom	Custom	Custom	Custom	Custom	100.00	1.00	0.00	520.78	0.00	520.78	0.00	520.78	0.00
107	18	Lakeland & York Region Demand Response	Business, Inc	2007/2011	Final	1/Rodan Contract	16400.00	0.00	0.00	16400.00	0.00	0.00	100.00	1.00	0.00	26.91	0.00	26.91	0.00	26.91	0.00
108	18	Lakeland & York Region Demand Response	Business, Inc	2007/2011	Final	2/Load Contract	10000.00	0.00	0.00	10000.00	0.00	0.00	100.00	1.00	0.00	16.41	0.00	16.41	0.00	16.41	0.00
109	19	Renewable Energy Standard Offer	Consumer, B	2007/2011	Final	1/Water	Custom	Custom	Custom	Custom	Custom	Custom	100.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	19	Renewable Energy Standard Offer	Consumer, B	2007/2011	Final	2/Solar	Custom	Custom	Custom	Custom	Custom	Custom	100.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111	19	Renewable Energy Standard Offer	Consumer, B	2007/2011	Final	3/Wind	Custom	Custom	Custom	Custom	Custom	Custom	100.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	19	Renewable Energy Standard Offer	Consumer, B	2007/2011	Final	4/Bio	Custom	Custom	Custom	Custom	Custom	Custom	100.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113	20	Great Refrigerator Roundup	Consumer	2008/2011	Final	1/Bottom Freezer Fridge	0.08	775.00	6975.00	0.04	426.25	3636.25	55.00	9.00	1.39	0.11	1075.27	9677.45	0.06	691.40	5322.60
114	20	Great Refrigerator Roundup	Consumer	2008/2011	Final	2/Chest Freezer	0.08	740.00	5920.00	0.04	384.80	3078.40	52.00	8.00	35.61	3.01	26351.37	210810.97	1.57	13702.71	109621.70
115	20	Great Refrigerator Roundup	Consumer	2008/2011	Final	3/Side by Side Fridge-Freezer	0.08	775.00	6975.00	0.04	426.25	3636.25	55.00	9.00	12.95	1.03	10035.22	90316.97	0.57	5519.37	48674.33
116	20	Great Refrigerator Roundup	Consumer	2008/2011	Final	4/Sprinkle Door Fridge	0.08	775.00	6975.00	0.04	426.25	3636.25	55.00	9.00	26.14	2.00	19483.83	173595.33	1.10	10716.16	94545.43
117	20	Great Refrigerator Roundup	Consumer	2008/2011	Final	5/Small Freezer (under 10 cubic feet)	0.08	740.00	5920.00	0.04	384.80	3078.40	52.00	8.00	8.41	0.03	303.43	2477.42	0.02	157.78	1293.26
118	20	Great Refrigerator Roundup	Consumer	2008/2011	Final	6/Small Fridge (under 10 cubic feet)	0.08	775.00	6975.00	0.04	426.25	3636.25	55.00	9.00	0.75	0.06	584.56	5281.01	0.03	321.51	2893.56
119	20	Great Refrigerator Roundup	Consumer	2008/2011	Final	7/Top Freezer Fridge	0.08	775.00	6975.00	0.04	426.25	3636.25	55.00	9.00	117.77	9.35	91271.03	821439.25	5.14	50199.06	451791.58
120	20	Great Refrigerator Roundup	Consumer	2008/2011	Final	8/Upright Freezer	0.08	740.00	5920.00	0.04	384.80	3078.40	52.00	8.00	8.38	0.69	5165.20	41321.81	0.31	2685.56	21467.24
121	20	Great Refrigerator Roundup	Consumer	2008/2011	Final	9/Window Air Conditioner	0.20	197.00	886.50	0.10	70.92	319.14	36.00	4.50	4.00	0.00	788.00	3546.00	0.29	283.68	1276.58
122	21	Cool Savings Rebate	Consumer	2008/2011	Final	1/2007 Energy Star® Central Air Conditioner, Tier 1	0.17	155.26	2754.60	0.10	88.81	1558.51	57.20	18.00	8.99	1.53	1395.94	25126.94	0.87	798.48	14372.61
123	21	Cool Savings Rebate	Consumer	2008/2011	Final	2/2007 Energy Star® Central Air Conditioner, Tier 2	0.20	175.26	2754.60	0.10	88.81	1558.51	57.20	18.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	21	Cool Savings Rebate	Consumer	2008/2011	Final	3/2007 Medium Efficiency Furnace with ECM	0.50	836.70	12550.44	0.29	494.49	7417.31	57.10	15.00	18.72	9.29	15661.25	234919.72	5.49	9255.80	138836.36
125	21	Cool Savings Rebate	Consumer	2008/2011	Final	4/2007 High Efficiency Furnace with ECM	0.50	836.70	12550.44	0.29	494.49	7417.31	57.10	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
126	21	Cool Savings Rebate	Consumer	2008/2011	Final	5/2007 Central Air Conditioner Tune-ups	0.26	234.57	1174.86	0.14	36.92	184.60	15.71	5.00	14.75	1.17	1176.58	2114.91	0.11	214.91	3225.34
127	21	Cool Savings Rebate	Consumer	2008/2011	Final	6/2007 Central Air Conditioner Tune-ups	0.26	234.57	1174.86	0.14	36.92	184.60	15.71	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
128	21	Cool Savings Rebate	Consumer	2008/2011	Final	7/2008 Energy Star® Central Air Conditioner, Tier 2	0.14	125.26	2254.60	0.08	71.65	1289.63	57.20	18.00	44.45	6.09	5567.43	100213.83	3.48	3184.57	57322.31
129	21	Cool Savings Rebate	Consumer	2008/2011	Final	8/2008 Energy Star® Central Air Conditioner, Tier 1	0.14	125.26	2254.60	0.08	71.65	1289.63	57.20	18.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	21	Cool Savings Rebate	Consumer	2008/2011	Final	9/2008 Efficient Furnace with ECM	0.50	836.70	12550.44	0.29	494.49	7417.31	57.10	15.00	67.04	32.53	54622.07	98969.19	19.23	32468.84	54260.84
131	21	Cool Savings Rebate	Consumer	2008/2011	Final	10/2008 Programmable Thermostat	0.03	53.71	966.73	0.01	7.15	265.48	27.46	18.00	56.97	1.58	3059.55	55071.82	0.43	840.21	15123.62
132	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	1/Energy Star® Qualified Compact Fluorescent Light Bulbs	0.00	52.96	423.68	0.00	27.67	221.40	52.26	8.00	1805.52	3.97	95420.59	764964.71	2.06	49987.12	399736.96
133	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	2/Energy Star® Qualified Compact Fluorescent Light Bulbs	0.00	52.96	423.68	0.00	27.67	221.40	52.26	8.00	196.65	0.82	19221.10	113595.99	0.23	724.92	43447.70
134	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	3/Energy Star® Qualified Decorative CFLs	0.00	30.38	121.51	0.00	11.72	46.86	38.57	4.00	3500.21	2.92	92565.19	370362.78	1.13	35755.94	142943.77
135	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	4/Energy Star® Qualified Compact Fluorescent Floods (Indoor & Outdoor)	0.00	87.62	613.33	0.00	32.83	229.80	37.47	7.00	848.85	2.34	74199.97	519399.77	0.88	27801.09	149057.60
136	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	5/Energy Star® Qualified Compact Fluorescent Floods (Indoor & Outdoor)	0.00	87.62	613.33	0.00	32.83	229.80	37.47	7.00	1069.73	5.83	175419.58	265313.27	1.85	68455.10	398271.62
137	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	6/TS Fluorescent Fixtures	0.00	37.20	595.20	0.00	12.22	195.51	32.85	18.00	238.11	0.24	8894.98	142313.66	0.08	2921.78	46743.23
138	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	7/Lighting Control Devices	0.00	102.23	1022.33	0.00	46.38	463.78	45.36	10.00	257.02	0.77	26276.46	262764.56	0.35	11920.21	119202.08
139	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	8/Power Bars with Timers	0.00	53.30	533.04	0.00	21.72	217.16	40.74	10.00	14.10	0.06	751.51	7515.15	0.02	306.17	3061.73
140	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	9/Cord Lock Heat Tapes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.04	0.00	0.00	0.00	0.00	0.00	0.00
141	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	10/Heavy Duty Timers	0.02	301.20	3012.01	0.01	100.20	1002.05	33.27	10.00	92.75	0.51	8959.78	89597.78	0.17	2980.77	29807.71
142	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	11/Programmable Thermostats - Baseboard	0.00	63.66	954.87	0.00	29.61	444.13	46.51	15.00	28.93	0.00	5279.00	179185.05	0.00	2455.35	36830.26
143	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	12/Air Conditioner/Furnace Filters	0.00	37.70	37.70	0.01	13.23	13.23	35.09	0.00	78.05	1.54	2942.39	2942.39	0.58	13.23	132.32
144	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	13/Windows	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56.61	0.00	0.00	0.00	0.00	0.00	0.00
145	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	14/Window Films	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
146	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	15/Electric Water Heater Blankets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.04	0.00	0.00	0.00	0.00	0.00	0.00
147	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	16/Pipe Wrap	0.00	38.00	238.00	0.00	17.79	106.76	46.82	6.00	1684.28	5.05	64002.70	384915.17	2.37	29988.15	179808.88
148	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	17/Low-Flow Toilets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220.33	0.00	0.00	0.00	0.00	0.00	0.00
149	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	18/Keep Cool Pelt - Dehumidifier	0.29	499.80	5997.60	0.10	174.93	2099.16	35.00	12.00	0.53	0.15	262.70	3152.37	0.05	91.94	1103.33
150	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	19/Keep Cool Pelt - Room Air Conditioner	0.14	140.70	1690.40	0.06	59.09	631.85	42.00	8.00	0.99	0.05	82.95	82.95	0.04	34.05	313.05
151	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	20/Rewards for Recycling - Dehumidifier	0.29	499.80	5997.60	0.13	219.91	2638.94	44.00	12.00	15.78	4.58	7887.92	94655.10	2.01	3470.69	41648.24
152	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011	Final	21/Rewards for Recycling - Room Air Conditioner	0.14	140.70	1690.40	0.06	61.91	657.17	44.00	8.00	17.06	2.42	2399.95	21599.54	1.07	1095.98	9503.80
153	22	Every KiloWatt Counts Power Savings Event	Consumer	2008/2011																	

For: Lakeland Power Distribution Ltd.

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For: **Lakeland Power Distribution Ltd.**98

Measure Results at End-User Level

#	Initiative Number	Initiative Name
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OPA Conservation & Demand Management Programs

Measure Results at End-User Level

For: Lakeland Power Distribution Ltd.

Initiative Number	Initiative Name	Program Name	Program Year	Result Status	Measure	Unit Savings Assumptions						LDC Specific Results								
						Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)	Aggregate Net-to-Gross Adjustment (%)	Effective Useful Life (EUL)	Activity Results (#)	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)
491	35 Great Refrigerator Roundup	Consumer	2009	Final	18 Chest Freezer - Energy Star Unit Replacement - Running All Time (100% of time)	0.14	1012.12	4048.48	0.07	524.13	2096.52	51.79	4.00	16.05	2.26	16249.47	64997.89	1.17	8414.83	33569.33
492	35 Great Refrigerator Roundup	Consumer	2009	Final	19 Side by Side Fridge-Freezer - Not Replaced - Not Running (0% of the time)	0.00	0.00	0.00	0.00	0.00	0.00	54.21	5.00	0.12	0.00	0.00	0.00	0.00	0.00	0.00
493	35 Great Refrigerator Roundup	Consumer	2009	Final	20 Side by Side Fridge-Freezer - Standard Efficiency Unit Replacement - Not Running	0.00	0.00	0.00	0.00	0.00	0.00	54.21	5.00	0.04	0.00	0.00	0.00	0.00	0.00	0.00
494	35 Great Refrigerator Roundup	Consumer	2009	Final	21 Side by Side Fridge-Freezer - Energy Star Unit Replacement - Not Running (0% of the time)	0.00	0.00	0.00	0.00	0.00	0.00	54.21	5.00	0.23	0.00	0.00	0.00	0.00	0.00	0.00
495	35 Great Refrigerator Roundup	Consumer	2009	Final	22 Side by Side Fridge-Freezer - Not Replaced - Running Part Time (38% of the time)	0.07	596.73	2533.67	0.04	274.68	1373.38	54.21	5.00	0.46	0.03	234.39	1171.94	0.02	127.05	635.25
496	35 Great Refrigerator Roundup	Consumer	2009	Final	23 Side by Side Fridge-Freezer - Standard Efficiency Unit Replacement - Running	0.04	299.75	1298.73	0.02	140.80	703.98	54.21	5.00	0.17	0.01	44.50	222.49	0.00	24.12	120.60
497	35 Great Refrigerator Roundup	Consumer	2009	Final	24 Side by Side Fridge-Freezer - Energy Star Unit Replacement - Running Part Time	0.04	309.14	1545.72	0.02	167.57	837.86	54.21	5.00	0.09	0.04	276.04	1390.22	0.02	150.71	753.57
498	35 Great Refrigerator Roundup	Consumer	2009	Final	25 Side by Side Fridge-Freezer - Not Replaced - Running All Time (100% of time)	0.19	1330.59	4852.95	0.10	721.26	3069.24	54.21	5.00	3.35	0.62	4451.37	22258.87	0.34	2412.07	12064.35
499	35 Great Refrigerator Roundup	Consumer	2009	Final	26 Side by Side Fridge-Freezer - Standard Efficiency Unit Replacement - Running All Time	0.10	682.05	3410.23	0.05	389.70	1948.51	54.21	5.00	1.24	0.12	845.08	4225.41	0.06	459.08	2290.39
500	35 Great Refrigerator Roundup	Consumer	2009	Final	27 Side by Side Fridge-Freezer - Energy Star Unit Replacement - Running All Time	0.11	811.75	4058.77	0.06	440.01	2200.06	54.21	5.00	6.50	0.74	5280.43	26402.17	0.40	2862.26	14311.31
501	35 Great Refrigerator Roundup	Consumer	2009	Final	28 Single Door Fridge - Not Replaced - Not Running (0% of the time)	0.00	0.00	0.00	0.00	0.00	0.00	54.21	5.00	0.36	0.00	0.00	0.00	0.00	0.00	0.00
502	35 Great Refrigerator Roundup	Consumer	2009	Final	29 Single Door Fridge - Standard Efficiency Unit Replacement - Not Running (0% of the time)	0.00	0.00	0.00	0.00	0.00	0.00	54.21	5.00	0.14	0.00	0.00	0.00	0.00	0.00	0.00
503	35 Great Refrigerator Roundup	Consumer	2009	Final	30 Single Door Fridge - Energy Star Unit Replacement - Not Running (0% of the time)	0.00	0.00	0.00	0.00	0.00	0.00	54.21	5.00	0.71	0.00	0.00	0.00	0.00	0.00	0.00
504	35 Great Refrigerator Roundup	Consumer	2009	Final	31 Single Door Fridge - Not Replaced - Running Part Time (38% of the time)	0.06	417.95	2089.75	0.03	226.55	1132.75	54.21	5.00	1.43	0.08	596.00	2980.00	0.04	323.08	1615.31
505	35 Great Refrigerator Roundup	Consumer	2009	Final	32 Single Door Fridge - Standard Efficiency Unit Replacement - Running Part Time	0.03	237.24	1186.21	0.02	128.60	642.98	54.21	5.00	0.53	0.02	125.30	626.50	0.01	67.92	339.69
506	35 Great Refrigerator Roundup	Consumer	2009	Final	33 Single Door Fridge - Energy Star Unit Replacement - Running Part Time (38% of the time)	0.04	273.38	1366.92	0.02	148.19	740.94	54.21	5.00	2.77	0.11	758.03	3790.17	0.06	410.89	2054.47
507	35 Great Refrigerator Roundup	Consumer	2009	Final	34 Single Door Fridge - Not Replaced - Running All Time (100% of time)	0.15	1097.46	5487.32	0.08	594.88	2974.40	54.21	5.00	10.31	1.58	11318.89	56954.44	0.85	6135.41	30677.05
508	35 Great Refrigerator Roundup	Consumer	2009	Final	35 Single Door Fridge - Standard Efficiency Unit Replacement - Running All Time	0.08	622.95	3114.76	0.05	337.67	1686.36	54.21	5.00	3.82	0.33	2373.81	11893.03	0.18	1289.87	6449.33
509	35 Great Refrigerator Roundup	Consumer	2009	Final	36 Single Door Fridge - Energy Star Unit Replacement - Running All Time (100% of the time)	0.10	717.86	3639.26	0.05	389.11	1945.57	54.21	5.00	20.05	2.01	14396.14	71980.69	1.09	7853.43	39017.17
510	35 Great Refrigerator Roundup	Consumer	2009	Final	37 Small Fridge (under 10 cubic feet) - Not Replaced - Not Running (0% of the time)	0.00	0.00	0.00	0.00	0.00	0.00	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511	35 Great Refrigerator Roundup	Consumer	2009	Final	38 Small Fridge (under 10 cubic feet) - Standard Efficiency Unit Replacement - Not Running	0.00	0.00	0.00	0.00	0.00	0.00	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512	35 Great Refrigerator Roundup	Consumer	2009	Final	39 Small Fridge (under 10 cubic feet) - Energy Star Unit Replacement - Not Running	0.00	0.00	0.00	0.00	0.00	0.00	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
513	35 Great Refrigerator Roundup	Consumer	2009	Final	40 Small Fridge (under 10 cubic feet) - Not Replaced - Running Part Time (38% of the time)	0.06	466.48	2332.29	0.04	252.84	1264.22	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514	35 Great Refrigerator Roundup	Consumer	2009	Final	41 Small Fridge (under 10 cubic feet) - Standard Efficiency Unit Replacement - Running	0.04	252.19	1260.96	0.02	136.70	683.59	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515	35 Great Refrigerator Roundup	Consumer	2009	Final	42 Small Fridge (under 10 cubic feet) - Energy Star Unit Replacement - Running Part Time	0.04	256.04	1475.22	0.02	129.53	759.65	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
516	35 Great Refrigerator Roundup	Consumer	2009	Final	43 Small Fridge (under 10 cubic feet) - Not Replaced - Running All Time (100% of time)	0.17	1224.84	6124.18	0.09	663.92	3319.61	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
517	35 Great Refrigerator Roundup	Consumer	2009	Final	44 Small Fridge (under 10 cubic feet) - Standard Efficiency Unit Replacement - Running	0.09	662.21	3311.05	0.05	358.95	1794.75	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
518	35 Great Refrigerator Roundup	Consumer	2009	Final	45 Small Fridge (under 10 cubic feet) - Energy Star Unit Replacement - Running All Time	0.11	714.73	3673.67	0.06	419.95	2099.73	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
519	35 Great Refrigerator Roundup	Consumer	2009	Final	46 Small Fridge (under 10 cubic feet) - Not Replaced - Not Running (0% of the time)	0.00	0.00	0.00	0.00	0.00	0.00	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	35 Great Refrigerator Roundup	Consumer	2009	Final	47 Small Fridge (under 10 cubic feet) - Standard Efficiency Unit Replacement - Not Running	0.00	0.00	0.00	0.00	0.00	0.00	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521	35 Great Refrigerator Roundup	Consumer	2009	Final	48 Small Fridge (under 10 cubic feet) - Energy Star Unit Replacement - Not Running	0.00	0.00	0.00	0.00	0.00	0.00	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
522	35 Great Refrigerator Roundup	Consumer	2009	Final	49 Small Fridge (under 10 cubic feet) - Not Replaced - Running Part Time (38% of the time)	0.04	296.71	1182.82	0.02	153.13	612.53	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
523	35 Great Refrigerator Roundup	Consumer	2009	Final	50 Small Fridge (under 10 cubic feet) - Standard Efficiency Unit Replacement - Running	0.03	190.54	952.15	0.01	98.67	394.68	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
524	35 Great Refrigerator Roundup	Consumer	2009	Final	51 Small Fridge (under 10 cubic feet) - Energy Star Unit Replacement - Running Part Time	0.03	207.05	994.21	0.01	104.12	416.46	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
525	35 Great Refrigerator Roundup	Consumer	2009	Final	52 Small Fridge (under 10 cubic feet) - Not Replaced - Running All Time (100% of time)	0.16	1141.37	4934.48	0.08	594.69	2379.74	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
526	35 Great Refrigerator Roundup	Consumer	2009	Final	53 Small Fridge (under 10 cubic feet) - Standard Efficiency Unit Replacement - Running	0.10	739.95	2959.79	0.05	383.18	1532.73	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
527	35 Great Refrigerator Roundup	Consumer	2009	Final	54 Small Fridge (under 10 cubic feet) - Energy Star Unit Replacement - Running All Time	0.11	780.79	3123.16	0.06	404.33	1617.33	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
528	35 Great Refrigerator Roundup	Consumer	2009	Final	55 Top Freezer Fridge - Not Replaced - Not Running (0% of the time)	0.00	0.00	0.00	0.00	0.00	0.00	54.21	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
529	35 Great Refrigerator Roundup	Consumer	2009	Final	56 Top Freezer Fridge - Standard Efficiency Unit Replacement - Not Running (0% of the time)	0.00	0.00	0.00	0.00	0.00	0.00	54.21	5.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00
530	35 Great Refrigerator Roundup	Consumer	2009	Final	57 Top Freezer Fridge - Energy Star Unit Replacement - Not Running (0% of the time)	0.00	0.00	0.00	0.00	0.00	0.00	54.21	5.00	2.60	0.00	0.00	0.00	0.00	0.00	0.00
531	35 Great Refrigerator Roundup	Consumer	2009	Final	58 Top Freezer Fridge - Not Replaced - Running Part Time (38% of the time)	0.07	468.81	2349.07	0.04	254.66	1273.32	54.21	5.00	5.24	0.34	2460.27	12301.37	0.19	1333.59	6667.97
532	35 Great Refrigerator Roundup	Consumer	2009	Final	59 Top Freezer Fridge - Standard Efficiency Unit Replacement - Running Part Time	0.07	468.81	2349.07	0.04	254.66	1273.32	54.21	5.00	0.07	0.04	488.51	2442.55	0.04	264.89	1324.98
533	35 Great Refrigerator Roundup	Consumer	2009	Final	60 Top Freezer Fridge - Energy Star Unit Replacement - Running Part Time (38% of the time)	0.04	295.48	1477.31	0.02	160.77	807.77	54.21	5.00	10.18	0.42	3008.52	15042.80	0.23	1630.77	8153.85
534	35 Great Refrigerator Roundup	Consumer	2009	Final	61 Top Freezer Fridge - Not Replaced - Running All Time (100% of time)	0.17	1233.65	6168.25	0.09	668.70	3343.50	54.21	5.00	37.87	6.50	46724.06	233620.30	3.53	25336.80	126934.00
535	35 Great Refrigerator Roundup	Consumer	2009	Final	62 Top Freezer Fridge - Standard Efficiency Unit Replacement - Running All Time (100% of time)	0.09	691.37	3308.86	0.05	358.50	1792.49	54.21	5.00	14.03	1.30	9277.51	46387.53	0.70	5237.84	26141.35
536	35 Great Refrigerator Roundup	Consumer	2009	Final	63 Top Freezer Fridge - Energy Star Unit Replacement - Running All Time (100% of time)	0.11	775.83	3879.14	0.06	420.54	2102.69	54.21	5.00	73.65	7.97	57135.99	285679.97	4.32	30970.60	154582.98
537	35 Great Refrigerator Roundup	Consumer	2009	Final	64 Upright Freezer - Not Replaced - Not Running (0% of the time)	0.00	0.00	0.00	0.00	0.00	0.00	54.21	5.00	0.25	0.00	0.00	0.00	0.00	0.00	0.00
538	35 Great Refrigerator Roundup	Consumer	2009	Final																

OPA Conservation & Demand Management Programs

Measure Results at End-User Level

For: Lakeland Power Distribution Ltd.

Initiative Number	Initiative Name	Program Name	Program Year	Results Status	#	Measure Name	Unit Savings Assumptions							LDC Specific Results								
							Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)	Aggregate Net-to-Gross Adjustment (%)	Effective Useful Life (EUL)	Activity Results (#)	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)	
589	36	Cool Savings Rebate	Consumer	2009/2010	Final	26	Participant Spillover - Lighting	0.00	40.02	200.11	0.00	40.02	200.11	100.00	5.00	5.92	0.01	236.91	1184.53	0.01	236.91	1184.53
590	36	Cool Savings Rebate	Consumer	2009/2010	Final	27	Participant Spillover - Cooling or Heating	0.09	100.05	500.16	0.09	100.05	500.16	100.00	3.00	2.14	0.19	214.29	842.86	0.19	214.29	842.86
591	36	Cool Savings Rebate	Consumer	2009/2010	Final	28	Participant Spillover - Water heating	0.01	141.08	1410.76	0.01	141.08	1410.76	100.00	10.00	2.90	0.03	408.78	4087.80	0.03	408.78	4087.80
592	36	Cool Savings Rebate	Consumer	2009/2010	Final	29	Participant Spillover - Appliances	0.01	75.50	303.61	0.01	75.50	303.61	100.00	4.00	4.06	0.03	308.15	1232.61	0.03	308.15	1232.61
593	36	Cool Savings Rebate	Consumer	2009/2010	Final	30	Participant Spillover - Insulation of other weatherization	0.03	75.04	750.40	0.03	75.04	750.40	100.00	10.00	5.99	0.17	449.57	4495.73	0.17	449.57	4495.73
594	36	Cool Savings Rebate	Consumer	2009/2010	Final	31	Participant Spillover - Windows	0.09	100.05	1000.54	0.09	100.05	1000.54	100.00	10.00	4.68	0.40	468.00	4679.99	0.40	468.00	4679.99
595	36	Cool Savings Rebate	Consumer	2009/2010	Final	32	Participant Spillover - Roof products	0.00	50.03	750.40	0.00	50.03	750.40	100.00	15.00	2.26	0.01	113.24	1686.65	0.01	113.24	1686.65
596	36	Cool Savings Rebate	Consumer	2009/2010	Final	33	Participant Spillover - Other products	0.00	50.03	250.13	0.00	50.03	250.13	100.00	5.00	2.51	0.01	125.07	625.33	0.01	125.07	625.33
597	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	1	Energy Star Qualified Compact Fluorescent - Spring Campaign - Participant Related	0.00	23.17	185.33	0.00	15.92	127.38	68.73	8.00	225.37	0.16	5221.06	41768.48	0.11	3589.39	28071.12
598	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	2	ENERGY STAR Decorative CFLs - Spring Campaign - Participant Related	0.00	25.84	155.04	0.00	19.91	119.45	77.04	6.00	534.44	0.43	13809.46	82856.75	0.33	1035.45	63836.71
599	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	3	ENERGY STAR Futures - Spring Campaign - Participant Related	0.00	115.75	1852.07	0.00	61.46	963.36	53.10	16.00	43.50	0.16	5035.02	80560.38	0.08	2673.36	42773.72
600	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	4	ENERGY STAR Ceiling Fans - Spring Campaign - Participant Related	0.00	71.49	714.91	0.00	54.65	546.46	76.44	10.00	18.72	0.04	1338.01	13380.08	0.03	1022.78	10227.77
601	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	5	Heavy Duty Pool and Spa Timers - Spring Campaign - Participant Related	0.06	454.07	4540.76	0.05	343.52	3435.18	75.65	10.00	7.08	0.43	3214.13	32141.26	0.32	2431.56	24315.57
602	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	6	Clotheslines - Spring Campaign - Participant Related	0.01	77.27	772.71	0.00	42.77	427.75	55.36	10.00	18.08	0.16	1396.78	13967.81	0.09	772.72	7728.18
603	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	7	Pipe Wrap - Spring Campaign - Participant Related	0.00	6.07	48.43	0.00	6.31	37.69	78.23	6.00	14.80	0.01	320.27	721.61	0.01	94.08	864.49
604	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	8	Water Blanket - Spring Campaign - Participant Related	0.00	52.47	524.72	0.00	42.16	421.55	80.34	10.00	1.97	0.01	103.27	1032.75	0.01	82.97	829.70
605	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	9	Window Film - Spring Campaign - Participant Related	0.00	0.00	0.00	0.00	0.00	0.00	48.95	0.00	5.15	0.00	0.00	0.00	0.00	0.00	0.00
606	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	10	Energy Star Qualified Window Air Conditioner - Spring Campaign - Participant Related	0.10	86.20	1156.80	0.07	64.62	775.44	67.03	12.00	18.53	1.81	7786.29	21435.35	1.21	1197.40	11967.39
607	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	11	Energy Star Qualified Dehumidifiers - Spring Campaign - Participant Promoted	0.02	284.00	3408.00	0.02	193.39	2320.69	68.10	12.00	17.57	0.43	4989.61	58875.36	0.29	1337.69	40772.27
608	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	12	Programmable Thermostat - Spring Campaign - Participant Promoted	0.05	137.80	2086.97	0.02	62.41	936.21	45.29	15.00	43.10	2.16	5938.96	89084.40	0.98	2690.00	40349.99
609	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	13	Solar Power Products - Spring Campaign - Participant Promoted	0.00	4.80	24.00	0.00	2.90	14.50	60.40	5.00	112.55	0.00	540.25	2701.24	0.00	326.32	1631.62
610	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	14	Control Products - Spring Campaign - Participant Promoted	0.00	72.20	722.00	0.00	38.52	385.25	53.36	10.00	56.00	0.08	4043.30	40432.99	0.04	2157.43	21574.32
611	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	15	Window Blinds and Awnings - Spring Campaign - Participant Promoted	0.00	0.00	0.00	0.00	0.00	0.00	28.54	0.00	58.20	0.00	0.00	0.00	0.00	0.00	0.00
612	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	16	Reduce power to electronics (Behavioral) - Spring Campaign - Participant Spillover	0.00	21.29	21.29	0.00	3.19	3.19	14.98	1.00	23.47	0.04	499.74	499.74	0.01	74.87	74.87
613	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	17	Installed CFLs - Spring Campaign - Participant Spillover	0.00	101.42	811.33	0.00	13.51	108.41	13.11	8.00	20.59	0.06	2088.19	16705.51	0.01	273.84	2190.75
614	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	18	Washed in Cold Laundry (Behavioral) - Spring Campaign - Participant Spillover	0.00	30.03	30.03	0.00	4.27	4.27	14.22	1.00	20.45	0.05	614.16	614.16	0.01	87.30	87.30
615	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	19	Turned off/Reduced lights (Behavioral) - Spring Campaign - Participant Spillover	0.01	262.80	262.80	0.00	30.88	30.88	11.75	1.00	20.48	0.16	5013.94	5013.94	0.02	588.10	588.10
616	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	20	Dried clothes outside or on rack (Behavioral) - Spring Campaign - Participant Spillover	0.01	74.14	74.14	0.00	8.24	8.24	11.12	1.00	16.81	0.14	1231.28	1231.28	0.02	136.86	136.86
617	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	21	Installed a new energy efficient appliance - Refrigerator - Spring Campaign - Participant Spillover	0.01	64.86	908.04	0.00	1.15	128.05	14.10	14.00	14.98	0.10	870.38	13585.32	0.01	136.84	1915.75
618	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	22	Unplugged devices usually left plugged in (Behavioral) - Spring Campaign - Participant Spillover	0.01	70.19	70.19	0.00	14.26	14.26	20.32	1.00	14.27	0.09	1001.95	1001.95	0.02	203.61	203.61
619	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	23	Installed a new energy efficient appliance - Clothes washing machine - Spring Campaign - Participant Spillover	0.01	123.34	1172.17	0.00	14.29	200.09	11.68	14.00	8.32	0.12	1091.46	15260.43	0.01	127.51	1785.20
620	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	24	Added ceiling/wall/basement insulation - Spring Campaign - Participant Spillover	0.00	15.28	780.40	0.00	46.03	920.62	11.68	20.00	10.02	0.93	3515.21	70304.11	0.11	410.68	8213.57
621	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	25	Installed Programmable Thermostat - Spring Campaign - Participant Spillover	0.02	308.38	4625.39	0.00	38.57	578.58	12.51	15.00	8.78	0.19	2708.79	40631.85	0.02	338.84	5002.55
622	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	26	Energy Star Qualified Compact Fluorescent - Spring Campaign - Non-Participant Related	0.00	22.41	179.28	0.00	27.79	623.33	34.77	8.00	171.59	0.12	3845.38	3073.06	0.04	1336.87	10694.97
623	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	27	ENERGY STAR Decorative CFLs - Spring Campaign - Non-Participant Related	0.00	15.28	152.80	0.00	10.42	62.54	39.81	6.00	85.18	0.07	2229.96	11379.75	0.03	887.85	5327.12
624	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	28	ENERGY STAR Futures - Spring Campaign - Non-Participant Related	0.00	67.68	1082.68	0.00	27.50	429.92	40.63	16.00	80.24	0.17	5430.61	66888.78	0.07	2206.19	35268.97
625	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	29	ENERGY STAR Ceiling Fans - Spring Campaign - Non-Participant Related	0.00	71.49	714.91	0.00	9.67	96.66	13.52	10.00	23.45	0.05	1676.79	16767.91	0.01	226.71	2267.91
626	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	30	Heavy Duty Pool and Spa Timers - Spring Campaign - Non-Participant Related	0.06	454.07	4540.76	0.01	61.39	613.93	13.52	10.00	14.81	0.89	6726.40	67263.95	0.12	900.44	9004.36
627	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	31	Clotheslines - Spring Campaign - Non-Participant Related	0.01	77.27	772.71	0.00	10.45	104.47	13.52	10.00	56.32	0.47	1197.02	41970.24	0.06	567.45	5674.55
628	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	32	Pipe Wrap - Spring Campaign - Non-Participant Related	0.00	8.07	64.43	0.00	1.09	8.55	13.52	6.00	125.91	0.08	1016.43	6098.55	0.01	137.42	824.55
629	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	33	Water Blanket - Spring Campaign - Non-Participant Related	0.00	52.47	524.72	0.00	1.09	70.94	13.52	6.00	18.52	0.08	971.60	9716.03	0.01	131.36	1313.65
630	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	34	Window Film - Spring Campaign - Non-Participant Related	0.00	0.00	0.00	0.00	0.00	0.00	13.52	6.00	53.08	0.00	0.00	0.00	0.00	0.00	0.00
631	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	35	Energy Star Qualified Window Air Conditioner - Spring Campaign - Non-Participant Related	0.00	94.00	1156.80	0.04	11.72	500.64	43.38	12.00	30.86	0.01	2975.03	35700.30	1.30	1287.53	15450.35
632	37	Every KiloWatt Counts Power Savings Event	Consumer	2009/2010	Final	36	Energy Star Qualified Dehumidifiers - Spring Campaign - Non-Participant Promoted	0.02	28													

For: Lakeland Power Distribution Ltd.

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Measure Results at End-User Level

For: Lakeland Power Distribution Ltd.

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OPA Conservation & Demand Management Programs

Measure Results at End-User Level

For: Lakeland Power Distribution Ltd.

Initiative Number	Initiative Name	Program Name	Program Year	Result Status	#	Measure Name	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Savings Assumptions			Aggregate Net-to-Gross Adjustment (%)	Effective Useful Life (EUL)	Activity Results (#)	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)
										Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)									
883	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	196	Motor Totally Enclosed Fan-Cooled (TEFC), 25 HP - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
884	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	197	Motor Totally Enclosed Fan-Cooled (TEFC), 30 HP - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
885	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	198	Motor Totally Enclosed Fan-Cooled (TEFC), 40 HP - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
886	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	199	Motor Totally Enclosed Fan-Cooled (TEFC), 50 HP - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
887	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	200	Motor Totally Enclosed Fan-Cooled (TEFC), 60 HP - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
888	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	201	Motor Totally Enclosed Fan-Cooled (TEFC), 75 HP - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
889	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	202	Motor Totally Enclosed Fan-Cooled (TEFC), 100 HP - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
890	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	203	Motor Totally Enclosed Fan-Cooled (TEFC), 125 HP - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
891	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	204	Motor Totally Enclosed Fan-Cooled (TEFC), 150 HP - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
892	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	205	Unitary AC Single Phase <= 5.4 Tons - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
893	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	206	Unitary AC 3 Phase <= 5.4 Tons - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
894	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	207	Unitary AC <= 5.4 & <= 11.25 Tons - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
895	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	208	Unitary AC >11.25 <= 20 Tons - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
896	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	209	Unitary AC 25 tons - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
897	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	210	Agricultural Commercial Creep Heat Pads, 75W - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
898	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	211	Agricultural Commercial Creep Heat Pads, 100W - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
899	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	212	Agricultural Commercial Creep Heat Pads, 150W - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
900	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	213	Agricultural Commercial Creep Heat Pads, 200W - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
901	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	214	Agricultural Commercial High Temperature Cutoff Thermostat - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
902	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	215	Agricultural Commercial High Temperature Cutoff Thermostat - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
903	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	216	Agricultural Commercial Energy Efficient Ventilation Exhaust Fans - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
904	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	217	Agricultural Commercial Low Energy Livestock Waterers - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
905	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	218	Agricultural Commercial Photocell and Timer for Lighting Control - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
906	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	219	Agricultural Commercial High Speed Low Volume Fans - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
907	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	220	Solar Hot Water Collectors - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
908	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	221	Non-Electric Storage Tank Hot Water Heaters - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
909	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	222	Tankless/Instantaneous Hot Water Heaters - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
910	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	223	On-Demand Water Heat Recovery Systems - Multi-Family Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
911	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	224	Custom Project - Multi-Family Sector	Custom	Custom	Custom	Custom	Custom	Custom	83.00	6.41	n/a	n/a	n/a	n/a	n/a	n/a	n/a
912	39 Electricity Retrofit Incentive	Consumer, B	2009	Final	1	Toronto Hydro-Electric System Limited - Business Incentive Program (BIP) - Commercial	Custom	Custom	Custom	Custom	Custom	Custom	61.00	7.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913	40 Toronto Comprehensive	Consumer, C	2009	Final	2	Toronto Hydro-Electric System Limited - Business Incentive Program (BIP) - Multi-Family	Custom	Custom	Custom	Custom	Custom	Custom	61.00	7.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
914	40 Toronto Comprehensive	Consumer, C	2009	Final	3	Toronto Hydro-Electric System Limited - Spring Turn On & Keep Cool	Custom	Custom	Custom	Custom	Custom	Custom	60.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
915	40 Toronto Comprehensive	Consumer, C	2009	Final	4	Toronto Hydro-Electric System Limited - TABIA SLED Buildings	Custom	Custom	Custom	Custom	Custom	Custom	70.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
916	40 Toronto Comprehensive	Consumer, C	2009	Final	5	Toronto Hydro-Electric System Limited - LEED Buildings	Custom	Custom	Custom	Custom	Custom	Custom	60.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
917	40 Toronto Comprehensive	Consumer, C	2009	Final	6	City of Toronto - Better Building Partnership (BBP) - Existing Buildings (EB) - M	Custom	Custom	Custom	Custom	Custom	Custom	46.00	11.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
918	40 Toronto Comprehensive	Consumer, C	2009	Final	7	City of Toronto - Better Building Partnership (BBP) - Existing Buildings (EB) - M	Custom	Custom	Custom	Custom	Custom	Custom	70.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
919	40 Toronto Comprehensive	Consumer, C	2009	Final	8	City of Toronto - Better Building Partnership (BBP) - New Construction (NC)	Custom	Custom	Custom	Custom	Custom	Custom	60.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920	40 Toronto Comprehensive	Consumer, C	2009	Final	9	Building Owners & Managers Association (BOMA) - Conservation & Dem	Custom	Custom	Custom	Custom	Custom	Custom	60.00	20.00	0.10	9.23	21042.49	42049.85	6.46	14729.74	29459.90
921	40 Toronto Comprehensive	Consumer, C	2009	Final	1	Custom Project	Custom	Custom	Custom	Custom	Custom	Custom	70.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
922	41 High Performance New Construction	Business	2009	Final	111	From: 1 Lamp 8'-112-75W-Magnetic Ballasts to: 2-4 Lamps, end to end 32'	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
923	42 Power Savings Blitz	Business	2009	Final	210	From: 1 Lamp 8'-112-75W-Magnetic Ballasts to: 1-2 lamp with 80% ballast	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
924	42 Power Savings Blitz	Business	2009	Final	331	From: 1 Lamp 8'-112-75W-Magnetic Ballasts to: 2-4 Lamps, end to end 32' w/ ballast	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
925	42 Power Savings Blitz	Business	2009	Final	414	From: 2 Lamps 8'-112-75W-Magnetic Ballasts to: 4-4 Lamps, end to end 32' w/ ballast	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
926	42 Power Savings Blitz	Business	2009	Final	510	From: 1 Lamp 8'-112-75W-Magnetic Ballasts to: 2-4 Lamps with either 32' w/ ballast	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
927	42 Power Savings Blitz	Business	2009	Final	616	From: 2 Lamps 8'-112-60W-Magnetic Ballasts to: 4-4 Lamps with either 32'	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
928	42 Power Savings Blitz	Business	2009	Final	717	From: 2 Lamps 8'-112-60W-Magnetic Ballasts to: 2-4 32' w/ ballast + Refl	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
929	42 Power Savings Blitz	Business	2009	Final	818	From: 1 Lamp 4'-112-40W-Magnetic Ballasts to: 1-4 Lamps with either 32' w/ ballast	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
930	42 Power Savings Blitz	Business	2009	Final	919	From: 2 Lamps 4'-112-40W-Magnetic Ballasts to: 1-4 32' w/ ballast + Refl	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
931	42 Power Savings Blitz	Business	2009	Final	1010	From: 2 Lamps 4'-112-40W-Magnetic Ballasts to: 2-4 Lamps with either 32'	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
932	42 Power Savings Blitz	Business	2009	Final	1111	From: 4 Lamps 4'-112-40W-Magnetic Ballasts to: 2-4 32' w/ ballast + Refl	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
933	42 Power Savings Blitz	Business	2009	Final	1212	From: 4 Lamps 4'-112-40W-Magnetic Ballasts to: 4-4 Lamps with either 32'	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
934	42 Power Savings Blitz	Business	2009	Final	1313	From: 4 Lamps 4'-112-34W-Magnetic Ballasts to: 1-4 lamp with either 32' w/ ballast	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
935	42 Power Savings Blitz	Business	2009	Final	1414	From: 2 Lamps 4'-112-34W-Magnetic Ballasts to: 1-4 32' w/ ballast + Refl	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
936	42 Power Savings Blitz	Business	2009	Final	1515	From: 2 Lamps 4'-112-34															

OPA Conservation & Demand Management Programs

Measure Results at End-User Level

For: Lakeland Power Distribution Ltd.

Initiative Number	Initiative Name	Program Name	Program Year	Result Status	#	Measure Name	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Unit Savings Assumptions			Aggregate Net-to-Gross Adjustment (%)	Effective Useful Life (EUL)	Activity Results (#)	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)
										Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)									
981	42 Power Savings Blitz	Business	2009	Final	59	59) From: 40W Standard Incandescent (A Lamp) to: 11W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
982	42 Power Savings Blitz	Business	2009	Final	60	60) From: 60W Standard Incandescent (A Lamp) to: 13W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
983	42 Power Savings Blitz	Business	2009	Final	61	61) From: 100W Standard Incandescent (A Lamp) to: 23W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
984	42 Power Savings Blitz	Business	2009	Final	62	62) From: 150W Standard Incandescent (A Lamp) to: 28W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
985	42 Power Savings Blitz	Business	2009	Final	63	63) From: 65 - 75W Incandescent R Lamp Incandescent R Lamp on Dimmers to: 11W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
986	42 Power Savings Blitz	Business	2009	Final	64	64) From: 100 - 150W Incandescent R Lamp Incandescent R Lamp on Dimmers to: 11W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
987	42 Power Savings Blitz	Business	2009	Final	65	65) From: 40 - 60W standard halogen PAR Lights - Track lighting or product lighting to: 11W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
988	42 Power Savings Blitz	Business	2009	Final	66	66) From: 4 - 112 Tube Guard 112 Tube Guard to: 4 78 Tube Guards 78-Elc	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
989	42 Power Savings Blitz	Business	2009	Final	67	67) From: 8 112 Tube Guard 112 Tube Guard to: 8 78 Tube Guards 78-Elc	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
990	42 Power Savings Blitz	Business	2009	Final	68	68) From: 1 Lamp 8 - 112-75W-Magnetic Ballasts to: 2 - 4 Lamps, end to end 32	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
991	42 Power Savings Blitz	Business	2009	Final	69	69) From: 1 Lamp 8 - 112-75W-Magnetic Ballasts to: 1 - 8 lamp with 80% ballast	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
992	42 Power Savings Blitz	Business	2009	Final	70	70) From: 1 Lamp 8 - 112-75W-Magnetic Ballasts to: 2 - 4 end to end 25 watt lamp	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
993	42 Power Savings Blitz	Business	2009	Final	71	71) From: 2 Lamps 8 - 112-75W-Magnetic Ballasts to: 4 - 4 end to end 32 watt lamp	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
994	42 Power Savings Blitz	Business	2009	Final	72	72) From: 2 Lamps 8 - 112-75W-Magnetic Ballasts to: 2 - 4 32 watt lamps + refl	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
995	42 Power Savings Blitz	Business	2009	Final	73	73) From: 2 Lamps 8 - 112-60W-Magnetic Ballasts to: 4 - 4 lamps with either 32	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
996	42 Power Savings Blitz	Business	2009	Final	74	74) From: 2 Lamps 8 - 112-60W-Magnetic Ballasts to: 2 - 4 32 watt lamps + Refl	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
997	42 Power Savings Blitz	Business	2009	Final	75	75) From: 1 Lamp 4 - 112-40W-Magnetic Ballasts to: 1 - 4 lamp with either 32 w	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
998	42 Power Savings Blitz	Business	2009	Final	76	76) From: 2 Lamps 4 - 112-40W-Magnetic Ballasts to: 1 - 4 32 watt lamp + refl	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
999	42 Power Savings Blitz	Business	2009	Final	77	77) From: 2 Lamps 4 - 112-40W-Magnetic Ballasts to: 2 - 4 lamps with either 32	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1000	42 Power Savings Blitz	Business	2009	Final	78	78) From: 4 Lamps 4 - 112-40W-Magnetic Ballasts to: 2 - 4 32 watt lamps + Refl	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1001	42 Power Savings Blitz	Business	2009	Final	79	79) From: 2 Lamps 4 - 112-40W-Magnetic Ballasts to: 4 - 4 lamps with either 32	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1002	42 Power Savings Blitz	Business	2009	Final	80	80) From: 1 Lamp 4 - 112-34W-Magnetic Ballasts to: 1 - 4 lamp with either 32 w	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1003	42 Power Savings Blitz	Business	2009	Final	81	81) From: 2 Lamps 4 - 112-34W-Magnetic Ballasts to: 1 - 4 32 watt lamp + refl	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1004	42 Power Savings Blitz	Business	2009	Final	82	82) From: 2 Lamps 4 - 112-34W-Magnetic Ballasts to: 2 - 4 lamps with either 32	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1005	42 Power Savings Blitz	Business	2009	Final	83	83) From: 4 Lamps 4 - 112-34W-Magnetic Ballasts to: 2 - 4 32 watt lamps + refl	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1006	42 Power Savings Blitz	Business	2009	Final	84	84) From: 4 Lamps 4 - 112-34W-Magnetic Ballasts to: 4 - 4 lamps with either 32	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1007	42 Power Savings Blitz	Business	2009	Final	85	85) From: 2 Lamps U-Shaped 34-40W-Magnetic Ballasts to: 2 U-Tube Lamps 2	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1008	42 Power Savings Blitz	Business	2009	Final	86	86) From: 2 Lamps U-Shaped 34-40W-Magnetic Ballasts to: 2 Linear 2 - Refl	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1009	42 Power Savings Blitz	Business	2009	Final	87	87) From: 2 15W Lamps Exit Sign - Incandescent to: 3W LED Energy Star rated	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1010	42 Power Savings Blitz	Business	2009	Final	88	88) From: 2 15W Lamps Exit Sign - Incandescent to: Replace entire fixture with	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1011	42 Power Savings Blitz	Business	2009	Final	89	89) From: 40W Standard Incandescent (A Lamp) to: 11W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1012	42 Power Savings Blitz	Business	2009	Final	90	90) From: 60W Standard Incandescent (A Lamp) to: 13W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1013	42 Power Savings Blitz	Business	2009	Final	91	91) From: 100W Standard Incandescent (A Lamp) to: 23W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1014	42 Power Savings Blitz	Business	2009	Final	92	92) From: 150W Standard Incandescent (A Lamp) to: 28W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1015	42 Power Savings Blitz	Business	2009	Final	93	93) From: 60W PAR30 PAR Lights - Flood or Spot - recessed down lighting	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1016	42 Power Savings Blitz	Business	2009	Final	94	94) From: 75W PAR30 PAR Lights - Flood or Spot - recessed down lighting	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1017	42 Power Savings Blitz	Business	2009	Final	95	95) From: 100W PAR30 PAR Lights - Flood or Spot - recessed down lighting	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1018	42 Power Savings Blitz	Business	2009	Final	96	96) From: 40 - 60W standard incandescent PAR Lights - Track lighting or prod	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1019	42 Power Savings Blitz	Business	2009	Final	97	97) From: 40 - 60W standard halogen PAR Lights - Track lighting or product lig	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1020	42 Power Savings Blitz	Business	2009	Final	98	98) From: 75W standard incandescent PAR Lights - Track lighting or product lig	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1021	42 Power Savings Blitz	Business	2009	Final	99	99) From: 75W standard incandescent PAR Lights - Track lighting or product lig	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1022	42 Power Savings Blitz	Business	2009	Final	100	100) From: 90 Watt Halogen PAR Lights - Track lighting or product highlighting	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1023	42 Power Savings Blitz	Business	2009	Final	101	101) From: 90 Watt Halogen PAR Lights - Track lighting or product highlighting	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1024	42 Power Savings Blitz	Business	2009	Final	102	102) From: 100W standard incandescent or greater PAR Lights - Track lighting	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1025	42 Power Savings Blitz	Business	2009	Final	103	103) From: 100W standard incandescent or greater PAR Lights - Track lighting	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1026	42 Power Savings Blitz	Business	2009	Final	104	104) From: No Insulation Jacket (50-119 Gal) to: Insulation Jacket 5/32" barrier	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1027	42 Power Savings Blitz	Business	2009	Final	105	105) From: No Insulation Jacket (12-40 Gal) to: Insulation Jacket 5/32" barrier	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1028	42 Power Savings Blitz	Business	2009	Final	106	106) From: No Pipe Insulation to: Pipe insulation 110 lb flexible polyethylene insu	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1029	42 Power Savings Blitz	Business	2009	Final	107	107) From: 2 15W Lamps Exit Sign - Incandescent to: 3W LED Energy Star rated	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1030	42 Power Savings Blitz	Business	2009	Final	108	108) From: Authorized Contractor Program (ACP) to: Work Order cost <500 -	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1031	42 Power Savings Blitz	Business	2009	Final	109	109) From: Authorized Contractor Program (ACP) to: Work Order cost <500 -	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1032	42 Power Savings Blitz	Business	2009	Final	110	110) From: Authorized Contractor Program (ACP) to: Work Order cost <500 -	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1033	42 Power Savings Blitz	Business	2009	Final	111	111) From: Contractor (Non-Classified Location) to: First 10 devices or fraction	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1034	42 Power Savings Blitz	Business	2009	Final	112	112) From: Contractor (Non-Classified Location) to: First additional 10 device	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1035	42 Power Savings Blitz	Business	2009	Final	113	113) From: 4 Lamps 8 - 112-75W-Magnetic Ballasts to: 4 - 4 32 watt lamps + refl	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1036	42 Power Savings Blitz	Business	2009	Final	114	114) From: Contractor (Non-Classified Location) - Minimum fee if the fee for	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1037	42 Power Savings Blitz	Business	2009	Final</																	

OPA Conservation & Demand Management Programs

Measure Results at End-User Level

For: Lakeland Power Distribution Ltd.

Initiative Number	Initiative Name	Program Name	Year	Status	#	Measure Name	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Unit Savings Assumptions			Aggregate Net-to-Gross Adjustment (%)	Effective Useful Life (EUL)	Activity Results (#)	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	LDC Specific Results		
										Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)							Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)
1079	42 Power Savings Blitz	Business	2009	Final	157(23)	From: 60W Standard Incandescent (A Lamp) to: 13W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1080	42 Power Savings Blitz	Business	2009	Final	158(24)	From: 100W Standard Incandescent (A Lamp) to: 23W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1081	42 Power Savings Blitz	Business	2009	Final	159(25)	From: 150W Standard Incandescent (A Lamp) to: 28W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1082	42 Power Savings Blitz	Business	2009	Final	160(26)	From: 60W PAR30 PAR Lights - Flood or Spot - recessed down lighting	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1083	42 Power Savings Blitz	Business	2009	Final	161(27)	From: 75W PAR30 PAR Lights - Flood or Spot - recessed down lighting	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1084	42 Power Savings Blitz	Business	2009	Final	162(28)	From: 100W PAR30 PAR Lights - Flood or Spot - recessed down lighting	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1085	42 Power Savings Blitz	Business	2009	Final	163(29)	From: 40 - 60W standard incandescent PAR Lights - Track lighting or product	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1086	42 Power Savings Blitz	Business	2009	Final	164(30)	From: 40 - 60W standard halogen PAR Lights - Track lighting or product	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1087	42 Power Savings Blitz	Business	2009	Final	165(31)	From: 75W standard incandescent PAR Lights - Track lighting or product	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1088	42 Power Savings Blitz	Business	2009	Final	166(32)	From: 75W standard incandescent PAR Lights - Track lighting or product	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1089	42 Power Savings Blitz	Business	2009	Final	167(33)	From: 90 Watt Halogen PAR Lights - Track lighting or product highlighting to	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1090	42 Power Savings Blitz	Business	2009	Final	168(34)	From: 90 Watt Halogen PAR Lights - Track lighting or product highlighting to	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1091	42 Power Savings Blitz	Business	2009	Final	169(35)	From: 100W standard incandescent or greater PAR Lights - Track lighting or	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1092	42 Power Savings Blitz	Business	2009	Final	170(36)	From: 100W standard incandescent or greater PAR Lights - Track lighting or	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1093	42 Power Savings Blitz	Business	2009	Final	171(37)	From: No Insulation Jacket (50-119 Gal) to: Insulation Jacket 5/32" barrier	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1094	42 Power Savings Blitz	Business	2009	Final	172(38)	From: No Insulation Jacket (12-40 Gal) to: Insulation Jacket 5/32" barrier	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1095	42 Power Savings Blitz	Business	2009	Final	173(39)	From: No Pipe Insulation to: Pipe insulation (10 ft flexible polyethylene insu	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1096	42 Power Savings Blitz	Business	2009	Final	174(40)	From: Aerial (Average 2.75gpm) Low Flow Aerial (Electric Water Heater	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1097	42 Power Savings Blitz	Business	2009	Final	175(41)	From: Authorized Contractor Program (ACP) to: Work Order cost <\$500 -	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1098	42 Power Savings Blitz	Business	2009	Final	176(42)	From: Authorized Contractor Program (ACP) to: Work Order cost <\$500 -	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1099	42 Power Savings Blitz	Business	2009	Final	177(43)	From: Authorized Contractor Program (ACP) to: Work Order cost <\$2001 -	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1100	42 Power Savings Blitz	Business	2009	Final	178(44)	From: Contractor (Non-Classified Location) to: First 10 devices or fraction	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1101	42 Power Savings Blitz	Business	2009	Final	179(45)	From: Contractor (Non-Classified Location) to: Each additional 10 devices	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1102	42 Power Savings Blitz	Business	2009	Final	180(46)	From: 4 Lamps 8 - 112-75W-Magnetic Ballasts to: 4 - 4 32 watt lamps + ref	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1103	42 Power Savings Blitz	Business	2009	Final	181(47)	From: Contractor (Non-Classified Location) - Minimum fee if the total fee fo	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1104	42 Power Savings Blitz	Business	2009	Final	182(48)	From: 2 Lamps 8 - 112-75W-Magnetic Ballasts to: 2 - 8 lamps with 90% ba	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1105	42 Power Savings Blitz	Business	2009	Final	183(49)	From: 4 Lamps 8 - 112-75W-Magnetic Ballasts to: 4 - 8 lamps with 2 elect	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1106	42 Power Savings Blitz	Business	2009	Final	184(50)	From: 2 Lamps 8 - 112-60W-Magnetic Ballasts to: 2 - 8 59watt lamps + ref	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1107	42 Power Savings Blitz	Business	2009	Final	185(51)	From: 4 Lamps 8 - 112-60W-Magnetic Ballasts to: 4 - 8 lamps with 2 elect	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1108	42 Power Savings Blitz	Business	2009	Final	186(52)	From: 2 Lamps 4 - 78 32W-Magnetic Ballasts to: 2 - 4 25 watt lamps with e	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1109	42 Power Savings Blitz	Business	2009	Final	187(53)	From: 2 - 4 112 High Output Lamps High Output 112-Magnetic Ballasts to:	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1110	42 Power Savings Blitz	Business	2009	Final	188(54)	From: 2 - 8 112 High Output Lamps High Output 112-Magnetic Ballasts to:	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1111	42 Power Savings Blitz	Business	2009	Final	189(55)	From: 175W Metal Halide Metal Halide to: 1 - 150W Metal Halide Direct L	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1112	42 Power Savings Blitz	Business	2009	Final	190(56)	From: 400W Metal Halide Metal Halide to: 1 - 350W Metal Halide Direct L	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1113	42 Power Savings Blitz	Business	2009	Final	191(57)	From: 250W Metal Halide Metal Halide to: 4 - 4 lamps with either 32 watt	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1114	42 Power Savings Blitz	Business	2009	Final	192(58)	From: 400W Metal Halide Metal Halide to: 6 - 4 Lamps with either 32 watt	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1115	42 Power Savings Blitz	Business	2009	Final	193(59)	From: 40W Standard Incandescent (A Lamp) to: 11W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1116	42 Power Savings Blitz	Business	2009	Final	194(60)	From: 60W Standard Incandescent (A Lamp) to: 13W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1117	42 Power Savings Blitz	Business	2009	Final	195(61)	From: 100W Standard Incandescent (A Lamp) to: 23W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1118	42 Power Savings Blitz	Business	2009	Final	196(62)	From: 150W Standard Incandescent (A Lamp) to: 28W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1119	42 Power Savings Blitz	Business	2009	Final	197(63)	From: 65 - 75W Incandescent R Lamp Incandescent R Lamp on Dimmers to	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1120	42 Power Savings Blitz	Business	2009	Final	198(64)	From: 100 - 150W Incandescent R Lamp Incandescent R Lamp on Dimmers	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1121	42 Power Savings Blitz	Business	2009	Final	199(65)	From: 40 - 60W standard halogen PAR Lights - Track lighting or product	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1122	42 Power Savings Blitz	Business	2009	Final	200(66)	From: 4 T12 Tube Guard T12 Tube Guard to: 4 T8 Tube Guards T8-Electr	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1123	42 Power Savings Blitz	Business	2009	Final	201(67)	From: 8 T12 Tube Guard T12 Tube Guard to: 8 T8 Tube Guards T8-Electr	n/a	n/a	n/a	n/a	n/a	n/a	95.00	8.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1124	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009	Final	1	EnergyStarEngligns - Corridor / Parking Area Energy Savings application - Multi	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1125	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009	Final	2	Fridge,EDSngLight - Corridor / Parking Area Energy Savings application - Multi	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1126	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009	Final	3	NonDimmCFLsScrew-In - Corridor / Parking Area Energy Savings application -	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1127	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009	Final	4	NonDimmCFLs part 11W - Corridor / Parking Area Energy Savings application -	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1128	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009	Final	5	NonDimmCFLs part 12-20W - Corridor / Parking Area Energy Savings applica	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1129	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009	Final	6	NonDimmCFLs part 21-30W - Corridor / Parking Area Energy Savings applica	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1130	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009	Final	7	DimmNonDimmCFL2-pin14W - Corridor / Parking Area Energy Savings applic	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1131	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009	Final	8	DimmNonDimmCFL2-pin26W - Corridor / Parking Area Energy Savings applic	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1132	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009	Final	9	DimmNonDimmCFL2-pin39W - Corridor / Parking Area Energy Savings applic	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1133	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009	Final	10	DimmNonDimmCFL4-pin14W - Corridor / Parking Area Energy Savings applic	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1134	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009	Final	11	DimmNonDimmCFL4-pin26W - Corridor / Parking Area Energy Savings applic	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1135	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009	Final	12	DimmNonDimmCFL4-pin39W - Corridor / Parking Area Energy Savings applic	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a				

Measure Results at End-User Level

For: **Lakeland Power Distribution Ltd.**

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					Peak Demand Savings (kW)	Energy Savings (kWh)	Energy Savings (kWh)	Peak Demand Savings (kW)	Energy Savings (kWh)	Energy Savings (kWh)	Net-to-Gross (%)	Life (EUL)	Results (t)	Summer Peak Demand Savings (kW)	Energy Savings (kWh)	Lifetime Energy Savings (kWh)	Peak Demand Savings (kW)	Energy Savings (kWh)	Energy Savings (kWh)	
1373	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009 Final	250 DmncFFLS 21+W - Corridor / Parking Area Energy Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1374	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009 Final	251 StandardT8, Single - Corridor / Parking Area Energy Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1375	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009 Final	252 StandardT8, Two - Corridor / Parking Area Energy Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1376	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009 Final	253 StandardT8, Three - Corridor / Parking Area Energy Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1377	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009 Final	254 StandardT8, Four - Corridor / Parking Area Energy Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1378	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009 Final	255 RWHighT8Fluores, Single - Corridor / Parking Area Energy Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1379	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009 Final	256 RWHighT8Fluores, Two - Corridor / Parking Area Energy Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1380	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009 Final	257 RWHighT8Fluores, Three - Corridor / Parking Area Energy Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1381	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009 Final	258 RWHighT8Fluores, Four - Corridor / Parking Area Energy Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Measure Results at End-User Level

For: **Lakeland Power Distribution Ltd.**

#	Initiative	Initiative Name
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Initiative Number	Initiative Name	Program	Year	Result Status	Measure Name	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Unit Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)	Aggregate Net Adjusted (%)	Effective Useful Life (EUL)	Activity Results (#)	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)
1471	43 Multi-Family Energy Efficiency Rebates	Consumer	C	2009 Final	348 TSMedHighFuture_4Lamp - Suite Savings application - Low-Income sector	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1472	43 Multi-Family Energy Efficiency Rebates	Consumer	C	2009 Final	349 TSMedHighFuture_6Lamp - Suite Savings application - Low-Income sector	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1473	43 Multi-Family Energy Efficiency Rebates	Consumer	C	2009 Final	350 TSMedHighFuture_8Lamp - Suite Savings application - Low-Income sector	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1474	43 Multi-Family Energy Efficiency Rebates	Consumer	C	2009 Final	351 TSMedHighFuture_12Lamp - Suite Savings application - Low-Income sector	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1475	43 Multi-Family Energy Efficiency Rebates	Consumer	C	2009 Final	352 TSMedHighFuture_12Lamp - Suite Savings application - Low-Income sector	n/a	n/a	n/a												

OPA Conservation & Demand Management Programs

Measure Results at End-User Level

For: Lakeland Power Distribution Ltd.

Initiative Number	Initiative Name	Program Name	Program Year	Program Status	#	Measure Name	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Unit Savings Assumptions			Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)	Aggregate Net-to-Gross Adjustment (%)	Effective Useful Life (EUL)	Activity Results (#)	LDC Specific Results				
										Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)						Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)
1569	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		446	ElectBallast_HighPress400W - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1570	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		447	ElectBallast_HighPress600W - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1571	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		448	ElectBallast_HighPress1000W - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1572	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		449	OccSen_SwitchPlate - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1573	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		450	OccSen_CeilingMounted - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1574	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		451	TempControls_InSuiteHeat - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1575	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		452	TempControls_InSuiteCool - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1576	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		453	TempControls_HeatCool - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1577	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		454	ECM_AirFurnace - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1578	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		455	GroundSource_LowRise - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1579	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		456	GroundSource_HighRise - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1580	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		457	GroundSource_Average - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1581	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		458	Non-ElectricChillers - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1582	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		459	EnergyStarWasher - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1583	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		460	NaturalGasDryer - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1584	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		461	NaturalGasDryer - Common - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1585	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		462	EnergyStar_DishWasher - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1586	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		463	EnergyStar_Fridge - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1587	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		464	EnergyStar_CeilingFan - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1588	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		465	Non-ElectricWaterHeater - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1589	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		466	SolarHotWaterCollector - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1590	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		467	Non-ElectricTankHotWater - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1591	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		468	DrainWaterHeatRecovery - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1592	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		469	DomesticHotWaterRecirc - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1593	43 Multi-Family Energy Efficiency Rebates	Consumer, C	2009/Final		470	Custom Project - Custom Project application - Low-Income sector	Custom	Custom	Custom	Custom	Custom	Custom	Custom	100.00	12.06	n/a	n/a	n/a	n/a	n/a		
1594	44 Demand Response 1	Business, Inc	2009/Final		1	Voluntary Load Shedding Project	Custom	Custom	Custom	Custom	Custom	Custom	Custom	100.00	1.00	0.04	291.70	12816.58	12816.58	291.70	12816.58	
1595	44 Demand Response 2	Business, Inc	2009/Final		1	Contractual Load Shedding Project	Custom	Custom	Custom	Custom	Custom	Custom	Custom	100.00	1.00	0.00	198.07	122007.18	122007.18	198.07	122007.18	
1596	46 Demand Response 3	Business, Inc	2009/Final		1	Contractual Load Shedding Project	Custom	Custom	Custom	Custom	Custom	Custom	Custom	100.00	1.00	0.00	282.96	2330.29	2330.29	282.96	2330.29	
1597	47 Loblaw & York Region Demand Response	Business, Inc	2009/Final		1	Rodion Contract	19210.00	0.00	0.00	19210.00	0.00	0.00	0.00	100.00	1.00	0.00	31.97	0.00	0.00	31.97	0.00	
1598	47 Loblaw & York Region Demand Response	Business, Inc	2009/Final		2	Loblaw Contract	10000.00	0.00	0.00	10000.00	0.00	0.00	0.00	100.00	1.00	0.00	16.64	0.00	0.00	16.64	0.00	
1599	48 LDC Custom - Thunder Bay Hydro - Phantom	Consumer, C	2009/Final		1	Power Bar with Integrated Timer	0.10	347.20	347.20	0.09	326.36	326.36	94.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1600	49 LDC Custom - Toronto Hydro - Summer Challenge	Consumer, C	2009/Final		1	Households	0.20	748.16	748.16	0.15	568.60	568.60	76.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1601	50 LDC Custom - PowerStream - Data Centers	Business, Inc	2009/Final		1	Data Centers	Custom	Custom	Custom	Custom	Custom	Custom	Custom	100.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	
1602	51 Toronto Comprehensive Adjustment	Consumer, B	2008/Final		1	Toronto Hydro-Electric System Limited - Business Incentive Program (BIP) - Commercial	Custom	Custom	Custom	Custom	Custom	Custom	Custom	59.00	5.17	0.00	0.00	0.00	0.00	0.00	0.00	
1603	51 Toronto Comprehensive Adjustment	Consumer, B	2008/Final		2	Toronto Hydro-Electric System Limited - Business Incentive Program (BIP) - Industrial	Custom	Custom	Custom	Custom	Custom	Custom	Custom	61.61	5.17	0.00	0.00	0.00	0.00	0.00	0.00	
1604	52 LDC Custom - Hydro One Networks Inc. - DoBusiness, Inc	Business, Inc	2008/Final		1	Custom Project	Custom	Custom	Custom	Custom	Custom	Custom	Custom	100.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	
1605	53 Great Refrigerator Roundup	Consumer, 2010	Final		1	Defumidifier	0.38	4176.00	1113.00	0.14	133.56	400.68	0.36	3.00	0.00	5.02	1.89	1863.55	5590.66	0.68	670.88	
1606	53 Great Refrigerator Roundup	Consumer, 2010	Final		2	Freezer	0.15	1045.00	4180.00	0.08	543.40	2173.60	0.52	0.40	0.00	44.35	6.45	46360.18	185400.70	3.36	24102.08	
1607	53 Great Refrigerator Roundup	Consumer, 2010	Final		3	Refrigerator	0.16	1126.00	5630.00	0.08	608.04	3040.20	0.54	0.50	0.00	17.75	27.90	200150.86	100075.46	15.06	10891.46	
1608	53 Great Refrigerator Roundup	Consumer, 2010	Final		4	Window Air Conditioner	0.98	984.00	3896.00	0.35	347.04	1388.16	0.36	0.00	0.00	3.14	3.06	3027.38	1210.92	1.10	1089.86	
1609	54 Cool Savings Rebate	Consumer, 2010	Final		1	Energy Star® 14.5 SEER (Tier 1) Central Air Conditioner (CAC)	1.84	2772.00	5268.00	0.67	1137.26	2017.86	0.41	19.00	1.00	1.14	0.16	128.13	2306.36	0.08	76.40	
1610	54 Cool Savings Rebate	Consumer, 2010	Final		2	Energy Star® 14.5 SEER (Tier 1) Central Air Conditioner (CAC) with change in	0.18	123.80	6156.00	0.07	128.93	2040.00	0.41	19.00	1.00	0.23	0.08	74.07	1333.35	0.05	44.17	
1611	54 Cool Savings Rebate	Consumer, 2010	Final		3	Energy Star® 15.0 SEER (Tier 2) Central Air Conditioner (CAC)	1.78	3005.00	57095.00	0.73	1232.85	23424.11	0.41	19.00	2.00	0.71	0.52	478.46	8612.32	0.31	285.30	
1612	54 Cool Savings Rebate	Consumer, 2010	Final		4	Energy Star® 15.0 SEER (Tier 2) Central Air Conditioner (CAC) with change in	1.67	2821.00	53599.00	0.68	1157.36	21895.82	0.41	19.00	0.00	2.78	0.22	203.76	3667.68	0.13	121.50	
1613	54 Cool Savings Rebate	Consumer, 2010	Final		5	Furnace with Electronically Commutated Motor (ECM), Home constructed before	0.21	373.00	7087.00	0.09	153.03	2507.55	0.41	19.00	1.14	0.07	3165.92	60152.48	0.77	128.67		
1614	54 Cool Savings Rebate	Consumer, 2010	Final		6	Furnace with Electronically Commutated Motor (ECM), Home constructed before	1.81	3054.00	58026.00	0.74	1252.95	23806.07	0.41	19.00	0.00	3.01	0.54	973.78	18501.85	0.22	399.51	
1615	54 Cool Savings Rebate	Consumer, 2010	Final		7	Furnace with Electronically Commutated Motor (ECM), Home constructed before	0.83	1554.00	29146.00	0.34	629.35	11957.60	0.41	19.00	0.00	0.25	0.44	736.57	13994.77	0.18	302.19	
1616	54 Cool Savings Rebate	Consumer, 2010	Final		8	Furnace with Electronically Commutated Motor (ECM), Home constructed before	0.17	324.00	6156.00	0.07	132.93	2525.99	0.41	19.00	1.25	0.08	3512.70	66741.36	0.85	1441.14		
1617	54 Cool Savings Rebate	Consumer, 2010	Final		9	Furnace with Electronically Commutated Motor (ECM), Home constructed before	0.80	1666.00	31654.00	0.37	663.50	12986.54	0.41	19.00	0.00	3.85	0.67	1027.06	19514.11	0.24	421.37	
1618	54 Cool Savings Rebate	Consumer, 2010	Final		10	Furnace with Electronically Commutated Motor (ECM), Home constructed before	1.69	2865.00	54435.00	0.69	1175.41	22332.80	0.41	19.00	0.00	0.42	0.48	816.15	15506.79	0.20	334.84	
1619	54 Cool Savings Rebate	Consumer, 2010	Final		11	Furnace with Electronically Commutated Motor (ECM), Home constructed before	0.12	207.00	3933.00	0.05	84.92	1613.57	0.41	19.00	0.00	0.31	0.26	477.53	9073.13	0.11	195.92	
1620	54 Cool Savings Rebate	Consumer, 2010	Final		12</																	

OPA Conservation & Demand Management Programs

Measure Results at End-User Level

For: Lakeland Power Distribution Ltd.

Initiative Number	Initiative Name	Program Name	Program Year	Results Status	#	Measure Name	Unit Savings Assumptions						LDC Specific Results									
							Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)	Aggregate Net-to-Gross Adjustment (%)	Effective Useful Life (EUL)	Activity Results (#)	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)	
1667	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		34	Turned off / reduced use of lights-Spillover Actions - Fall	0.00	0.00	0.00	0.00	20.75	20.75	0.00	1.00	n/a	0.00	0.00	0.00	0.04	1154.03	1154.03	
1668	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		35	Turned off / reduced use of power to electronics-Spillover Actions - Fall	0.00	0.00	0.00	0.00	5.58	5.58	0.00	1.00	n/a	0.00	0.00	0.00	0.02	236.81	236.81	
1669	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		36	Washed laundry with cold water-Spillover Actions - Fall	0.00	0.00	0.00	0.00	1.81	1.81	0.00	1.00	n/a	0.00	0.00	0.00	0.01	73.25	73.25	
1670	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		37	Turned down the thermostat setting on my furnace-Spillover Actions - Fall	0.00	0.00	0.00	0.00	11.86	11.86	0.00	1.00	n/a	0.00	0.00	0.00	0.00	425.72	425.72	
1671	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		38	Sealed around windows / doors-Spillover Actions - Fall	0.00	0.00	0.00	0.00	5.20	78.04	0.00	15.00	n/a	0.00	0.00	0.00	0.00	140.04	2235.54	
1672	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		39	Unplugged devices usually plugged into outlet-Spillover Actions - Fall	0.00	0.00	0.00	0.00	18.67	18.67	0.00	1.00	n/a	0.00	0.00	0.00	0.04	492.84	492.84	
1673	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		40	Installed compact fluorescent lights that were not those related by the Power Save	0.00	0.00	0.00	0.00	7.95	63.62	0.00	8.00	n/a	0.00	0.00	0.00	0.01	203.25	1625.98	
1674	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		41	Dried clothes made on a rack-Spillover Actions - Fall	0.00	0.00	0.00	0.00	4.67	4.67	0.00	1.00	n/a	0.00	0.00	0.00	0.01	116.81	116.81	
1675	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		42	Energy Star Specialty CFLs-Non-Participant Campaign Products	0.00	0.00	0.00	0.00	1.20	7.20	0.00	6.00	n/a	0.00	0.00	0.00	0.01	342.61	2055.65	
1676	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		43	Energy Star Fixtures-Non-Participant Campaign Products	0.00	0.00	0.00	0.00	10.52	163.79	0.00	15.57	n/a	0.00	0.00	0.00	0.02	447.73	6971.83	
1677	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		44	Weatherstripping - adhesive foam or v-tamp-Non-Participant Campaign Products	0.00	0.00	0.00	0.00	0.30	4.43	0.00	15.00	n/a	0.00	0.00	0.00	0.00	35.71	535.66	
1678	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		45	Weatherstripping - door frame kits-Non-Participant Campaign Products	0.00	0.00	0.00	0.00	0.24	3.56	0.00	15.00	n/a	0.00	0.00	0.00	0.00	21.00	314.87	
1679	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		46	Baseboard Programmable Thermostat-Non-Participant Campaign Products	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	n/a	0.00	0.00	0.00	0.00	0.00	0.00	
1680	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		47	Pipe Wrap-Non-Participant Campaign Products	0.00	0.00	0.00	0.00	0.02	0.13	0.00	6.00	n/a	0.00	0.00	0.00	0.00	1.89	11.33	
1681	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		48	Water Blanket-Non-Participant Campaign Products	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	n/a	0.00	0.00	0.00	0.00	0.00	0.00	
1682	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		49	Lighting Controls-Non-Participant Campaign Products	0.00	0.00	0.00	0.00	0.85	8.45	0.00	10.00	n/a	0.00	0.00	0.00	0.00	56.13	561.30	
1683	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		50	Power Bar-Non-Participant Campaign Products	0.00	0.00	0.00	0.00	0.52	10.47	0.00	20.00	n/a	0.00	0.00	0.00	0.00	32.38	647.66	
1684	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		51	Programmable Thermostat-Fall Campaign (Non-Participant Promoted)	0.00	0.00	0.01	0.00	20.03	300.40	0.00	15.00	n/a	0.00	0.00	0.00	0.39	681.94	10228.16	
1685	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		52	Solar Powered Products-Fall Campaign (Non-Participant Promoted)	0.00	0.00	0.00	0.00	0.29	0.31	0.00	1.06	n/a	0.00	0.00	0.00	0.00	28.03	29.81	
1686	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		53	Window Sealing Kits-Fall Campaign (Non-Participant Promoted)	0.00	0.00	0.00	0.00	0.12	1.20	0.00	10.00	n/a	0.00	0.00	0.00	0.00	10.69	106.91	
1687	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		54	Energy Star 4.0 & 5.0 Television Program	0.00	166.58	632.91	0.00	56.43	262.17	0.34	5.00	267.77	0.29	44608.32	223031.60	0.10	15111.53	75557.64	
1688	55 Every KiloWatt Counts Power Savings Event	Consumer	2010/Final		55	Energy Star 4.0 & 5.0 Television Program - Spillover Actions	0.00	0.00	0.00	0.00	19.15	19.15	0.00	1.46	n/a	0.00	0.00	0.00	0.07	209.26	3067.06	
1689	55 PeakSaver®	Consumer, B	2010/Final		1	Residential Air Conditioner - Switch	0.62	2.46	31.93	0.56	2.21	28.74	90.00	13.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1690	55 PeakSaver®	Consumer, B	2010/Final		2	Residential Air Conditioner - Thermostat	0.62	2.46	31.93	0.56	2.21	28.74	90.00	13.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1691	55 PeakSaver®	Consumer, B	2010/Final		3	Commercial Air Conditioner - Switch	0.71	7.20	93.58	0.64	6.48	84.22	90.00	13.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1692	55 PeakSaver®	Consumer, B	2010/Final		4	Commercial Air Conditioner - Thermostat	0.71	7.20	93.58	0.64	6.48	84.22	90.00	13.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1693	57 Electricity Retrofit Incentive	Consumer, B	2010/Final		1	Business Project	Custom	Custom	Custom	Custom	Custom	Custom	Custom	0.52	9.23	0.00	0.00	0.00	0.00	0.00	0.00	
1694	57 Electricity Retrofit Incentive	Consumer, B	2010/Final		2	Building Envelope Project	Custom	Custom	Custom	Custom	Custom	Custom	Custom	0.52	9.23	0.00	0.00	0.00	0.00	0.00	0.00	
1695	58 Toronto Comprehensive	Consumer, C	2010/Final		1	Toronto Hydro-Electric System Limited - Business Incentive Program (BIP) - Commercial	Custom	Custom	Custom	Custom	Custom	Custom	Custom	70.00	9.37	0.00	0.00	0.00	0.00	0.00	0.00	
1696	58 Toronto Comprehensive	Consumer, C	2010/Final		2	Toronto Hydro-Electric System Limited - Business Incentive Program (BIP) - Commercial	Custom	Custom	Custom	Custom	Custom	Custom	Custom	66.00	7.35	0.00	0.00	0.00	0.00	0.00	0.00	
1697	58 Toronto Comprehensive	Consumer, C	2010/Final		3	City of Toronto - Better Building Partnership (BBP) - Existing Buildings (EB) - Commercial	Custom	Custom	Custom	Custom	Custom	Custom	Custom	68.00	8.93	0.00	0.00	0.00	0.00	0.00	0.00	
1698	58 Toronto Comprehensive	Consumer, C	2010/Final		4	City of Toronto - Better Building Partnership (BBP) - Existing Buildings (EB) - Commercial	Custom	Custom	Custom	Custom	Custom	Custom	Custom	35.00	5.58	0.00	0.00	0.00	0.00	0.00	0.00	
1699	58 Toronto Comprehensive	Consumer, C	2010/Final		5	Building Owners & Managers Association Project (BOM) - Conservation & Demand Management	Custom	Custom	Custom	Custom	Custom	Custom	Custom	41.00	5.58	0.00	0.00	0.00	0.00	0.00	0.00	
1700	59 High Performance New Construction	Business	2010/Final		1	Custom Project	Custom	Custom	Custom	Custom	Custom	Custom	Custom	70.00	20.00	0.46	29.54	67353.75	1347024.92	20.68	47147.62	942952.44
1701	60 Power Savings Blitz	Business	2010/Final		111	From: 1 Lamp 8 - T12-75W-Magnetic Ballasts to: 2 - 4 Lamps, and to 30 ballasts	n/a	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	
1702	60 Power Savings Blitz	Business	2010/Final		112	From: 1 Lamp 8 - T12-75W-Magnetic Ballasts to: 1 - 8' lamp with 80% ballasts	n/a	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	
1703	60 Power Savings Blitz	Business	2010/Final		113	From: 1 Lamp 8 - T12-75W-Magnetic Ballasts to: 2 - 4' and to end 25 watt hal	n/a	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	
1704	60 Power Savings Blitz	Business	2010/Final		114	From: 2 Lamps 8 - T12-75W-Magnetic Ballasts to: 4 - 4' and to end 25 watt hal	n/a	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	
1705	60 Power Savings Blitz	Business	2010/Final		115	From: 2 Lamps 8 - T12-75W-Magnetic Ballasts to: 2 - 4' 32 watt lamps + refl	n/a	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	
1706	60 Power Savings Blitz	Business	2010/Final		116	From: 2 Lamps 8 - T12-60W-Magnetic Ballasts to: 4 - 4' lamps with either 32	n/a	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	
1707	60 Power Savings Blitz	Business	2010/Final		117	From: 2 Lamps 8 - T12-60W-Magnetic Ballasts to: 2 - 4' 32 watt lamps + refl	n/a	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	
1708	60 Power Savings Blitz	Business	2010/Final		118	From: 2 Lamps 8 - T12-60W-Magnetic Ballasts to: 1 - 4' lamp with either 32	n/a	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	
1709	60 Power Savings Blitz	Business	2010/Final		119	From: 2 Lamps 4 - T12-40W-Magnetic Ballasts to: 2 - 4' 32 watt lamp + refl	n/a	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	
1710	60 Power Savings Blitz	Business	2010/Final		120	From: 2 Lamps 4 - T12-40W-Magnetic Ballasts to: 2 - 4' 32 watt lamps + refl	n/a	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	
1711	60 Power Savings Blitz	Business	2010/Final		121	From: 4 Lamps 4 - T12-40W-Magnetic Ballasts to: 2 - 4' 32 watt lamps + refl	n/a	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	
1712	60 Power Savings Blitz	Business	2010/Final		122	From: 4 Lamps 4 - T12-40W-Magnetic Ballasts to: 4 - 4' lamps with either 3	n/a	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	
1713	60 Power Savings Blitz	Business	2010/Final		123	From: 1 Lamp 4 - T12-34W-Magnetic Ballasts to: 1 - 4' lamp with either 32	n/a	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	
1714	60 Power Savings Blitz	Business	2010/Final		124	From: 2 Lamps 4 - T12-34W-Magnetic Ballasts to: 1 - 4' 32 watt lamp + refl	n/a	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	
1715	60 Power Savings Blitz	Business	2010/Final		125	From: 2 Lamps 4 - T12-34W-Magnetic Ballasts to: 2 - 4' lamps with either 3	n/a	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	
1716	60 Power Savings Blitz	Business	2010/Final		126	From: 4 Lamps 4 - T12-34W-Magnetic Ballasts to: 2 - 4' 32 watt lamps + refl	n/a	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	
1717	60 Power Savings Blitz	Business	2010/Final		127	From: 4 Lamps 4 - T12-34W-Magnetic Ballasts to: 2 - 4' lamps with either 3	n/a	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	
1718	60 Power Savings Blitz	Business	2010/Final		128	From: 2 Lamps U-Shaped - 40W-Magnetic Ballasts to: 2 U-Tube Lamps 2 -	n/a	n/a														

OPA Conservation & Demand Management Programs

Measure Results at End-User Level

For: Lakeland Power Distribution Ltd.

Initiative Number	Initiative Name	Program Name	Program Year	Results Status	#	Measure Name	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)	Aggregate Net-to-Gross Adjustment (%)	Effective Useful Life (EUL)	Activity Results (#)	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	LDC Specific Results			Gross Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)
																		Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)			
1765	60 Power Savings Blitz	Business	2010/Final		65	57) From: 250W Metal Halide Metal Halide to: 4 - 4 Lamps with either 32 watt	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1766	60 Power Savings Blitz	Business	2010/Final		66	58) From: 400W Metal Halide Metal Halide to: 6 - 4 Lamps with either 32 watt	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1767	60 Power Savings Blitz	Business	2010/Final		67	59) From: 40W Standard Incandescent (A Lamp) to: 11W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1768	60 Power Savings Blitz	Business	2010/Final		68	60) From: 60W Standard Incandescent (A Lamp) to: 13W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1769	60 Power Savings Blitz	Business	2010/Final		69	61) From: 100W Standard Incandescent (A Lamp) to: 23W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1770	60 Power Savings Blitz	Business	2010/Final		70	62) From: 150W Standard Incandescent (A Lamp) to: 28W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1771	60 Power Savings Blitz	Business	2010/Final		71	63) From: 65 - 75W Incandescent R Lamp Incandescent R Lamp on Dimmers	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1772	60 Power Savings Blitz	Business	2010/Final		72	64) From: 100 - 150W Incandescent R Lamp Incandescent R Lamp on Dimmers	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1773	60 Power Savings Blitz	Business	2010/Final		73	65) From: 40 - 60W standard halogen PAR Lights - Track lighting or product lig	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1774	60 Power Savings Blitz	Business	2010/Final		74	66) From: 4 T12 Tube Guard T12 Tube Guard to: 4 T8 Tube Guards T8-Electr	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1775	60 Power Savings Blitz	Business	2010/Final		75	67) From: 8 T12 Tube Guard T12 Tube Guard to: 8 T8 Tube Guards T8-Electr	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1776	60 Power Savings Blitz	Business	2010/Final		76	1) From: 1 Lamp 8 - T12-75W-Magnetic Ballasts to: 2 - 4 Lamps, end to end 32	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1777	60 Power Savings Blitz	Business	2010/Final		77	2) From: 1 Lamp 8 - T12-75W-Magnetic Ballasts to: 1 - 8 lamp with 80% ballas	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1778	60 Power Savings Blitz	Business	2010/Final		78	3) From: 1 Lamp 8 - T12-75W-Magnetic Ballasts to: 2 - 4 end to end 32 watt l	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1779	60 Power Savings Blitz	Business	2010/Final		79	4) From: 2 Lamps 8 - T12-75W-Magnetic Ballasts to: 4 - 4 end to end 32 watt l	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1780	60 Power Savings Blitz	Business	2010/Final		80	5) From: 2 Lamps 8 - T12-75W-Magnetic Ballasts to: 2 - 4 32 watt lamps + refl	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1781	60 Power Savings Blitz	Business	2010/Final		81	6) From: 2 Lamps 8 - T12-40W-Magnetic Ballasts to: 4 - 4 lamps with either 32	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1782	60 Power Savings Blitz	Business	2010/Final		82	7) From: 2 Lamps 8 - T12-40W-Magnetic Ballasts to: 2 - 4 32 watt lamps + Refl	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1783	60 Power Savings Blitz	Business	2010/Final		83	8) From: 1 Lamp 4 - T12-40W-Magnetic Ballasts to: 1 - 4 lamp with either 32	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1784	60 Power Savings Blitz	Business	2010/Final		84	9) From: 2 Lamps 4 - T12-40W-Magnetic Ballasts to: 1 - 4 32 watt lamp + refl	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1785	60 Power Savings Blitz	Business	2010/Final		85	10) From: 2 Lamps 4 - T12-40W-Magnetic Ballasts to: 2 - 4 lamps with either 3	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1786	60 Power Savings Blitz	Business	2010/Final		86	11) From: 4 Lamps 4 - T12-40W-Magnetic Ballasts to: 2 - 4 32 watt lamps + ref	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1787	60 Power Savings Blitz	Business	2010/Final		87	12) From: 4 Lamps 4 - T12-40W-Magnetic Ballasts to: 4 - 4 lamps with either 3	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1788	60 Power Savings Blitz	Business	2010/Final		88	13) From: 1 Lamp 4 - T12-34W-Magnetic Ballasts to: 1 - 4 lamp with either 32	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1789	60 Power Savings Blitz	Business	2010/Final		89	14) From: 2 Lamps 4 - T12-34W-Magnetic Ballasts to: 1 - 4 32 watt lamp + refl	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1790	60 Power Savings Blitz	Business	2010/Final		90	15) From: 2 Lamps 4 - T12-34W-Magnetic Ballasts to: 2 - 4 lamps with either 3	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1791	60 Power Savings Blitz	Business	2010/Final		91	16) From: 4 Lamps 4 - T12-34W-Magnetic Ballasts to: 2 - 4 32 watt lamps + ref	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1792	60 Power Savings Blitz	Business	2010/Final		92	17) From: 4 Lamps 4 - T12-34W-Magnetic Ballasts to: 4 - 4 lamps with either 3	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1793	60 Power Savings Blitz	Business	2010/Final		93	18) From: 2 Lamps U-Shaped -40W-Magnetic Ballasts to: 2 U-Tube Lamps 2 -	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1794	60 Power Savings Blitz	Business	2010/Final		94	18) From: 2 Lamps U-Shaped -34W-Magnetic Ballasts to: 2 U-Tube Lamps 2 -	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1795	60 Power Savings Blitz	Business	2010/Final		95	19) From: 2 Lamps U-Shaped -40W-Magnetic Ballasts to: 2 Linear 2 - Reflecto	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1796	60 Power Savings Blitz	Business	2010/Final		96	20) From: 2 Lamps U-Shaped -34W-Magnetic Ballasts to: 2 Linear 2 - Reflecto	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1797	60 Power Savings Blitz	Business	2010/Final		97	20) From: 2-15W Lamps Exit Sign - incandescent to: 3W LED Energy Star rated	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1798	60 Power Savings Blitz	Business	2010/Final		98	21) From: 2-15W Lamps Exit Sign - incandescent to: Replace entire fixture with	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1799	60 Power Savings Blitz	Business	2010/Final		99	22) From: 40W Standard Incandescent (A Lamp) to: 11W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1800	60 Power Savings Blitz	Business	2010/Final		100	23) From: 60W Standard Incandescent (A Lamp) to: 13W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1801	60 Power Savings Blitz	Business	2010/Final		101	24) From: 100W Standard Incandescent (A Lamp) to: 23W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1802	60 Power Savings Blitz	Business	2010/Final		102	25) From: 150W Standard Incandescent (A Lamp) to: 28W ENERGY STAR®	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1803	60 Power Savings Blitz	Business	2010/Final		103	26) From: 60W PAR30 PAR Lights - Flood or Spot - recessed down lighting	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1804	60 Power Savings Blitz	Business	2010/Final		104	27) From: 75W PAR30 PAR Lights - Flood or Spot - recessed down lighting	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1805	60 Power Savings Blitz	Business	2010/Final		105	28) From: 100W PAR30 PAR Lights - Flood or Spot - recessed down lighting	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1806	60 Power Savings Blitz	Business	2010/Final		106	29) From: 40 - 60W standard incandescent PAR Lights - Track lighting or prod	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1807	60 Power Savings Blitz	Business	2010/Final		107	30) From: 40 - 60W standard halogen PAR Lights - Track lighting or product lig	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1808	60 Power Savings Blitz	Business	2010/Final		108	31) From: 75W standard incandescent PAR Lights - Track lighting or product lig	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1809	60 Power Savings Blitz	Business	2010/Final		109	32) From: 75W standard incandescent PAR Lights - Track lighting or product lig	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1810	60 Power Savings Blitz	Business	2010/Final		110	33) From: 90 Watt Halogen PAR Lights - Track lighting or product highlighting	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1811	60 Power Savings Blitz	Business	2010/Final		111	34) From: 90 Watt Halogen PAR Lights - Track lighting or product highlighting	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1812	60 Power Savings Blitz	Business	2010/Final		112	35) From: 100W standard incandescent or greater PAR Lights - Track lighting o	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1813	60 Power Savings Blitz	Business	2010/Final		113	36) From: 100W standard incandescent or greater PAR Lights - Track lighting o	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1814	60 Power Savings Blitz	Business	2010/Final		114	37) From: No Insulation Jacket (119 Gall) to: Insulation Jacket 532" barrier bu	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1815	60 Power Savings Blitz	Business	2010/Final		115	37) From: No Insulation Jacket (80 Gall) to: Insulation Jacket 532" barrier bu	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1816	60 Power Savings Blitz	Business	2010/Final		116	37) From: No Insulation Jacket (69 Gall) to: Insulation Jacket 532" barrier bu	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1817	60 Power Savings Blitz	Business	2010/Final		117	37) From: No Insulation Jacket (50 Gall) to: Insulation Jacket 532" barrier bu	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.6									

OPA Conservation & Demand Management Programs

Measure Results at End-User Level

For: Lakeland Power Distribution Ltd.

Initiative Number	Initiative Name	Program Name	Year	Results Status	#	Measure Name	Unit Savings Assumptions				LDC Specific Results																	
							Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)	Aggregate Net-to-Gross Adjustment (%)	Effective Useful Life (EUL)	Activity Results (#)	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)							
1863	60 Power Savings Blitz	Business	2010	Final	163	13	From: 1 Lamp 4'-T12-34W-Magnetic Ballasts to: 1 - 4' lamp with either 32	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1864	60 Power Savings Blitz	Business	2010	Final	164	14	From: 2 Lamps 4'-T12-34W-Magnetic Ballasts to: 1 - 4' 32" wall lamp + reflector	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1865	60 Power Savings Blitz	Business	2010	Final	165	15	From: 2 Lamps 4'-T12-34W-Magnetic Ballasts to: 2 - 4' lamps with either 32	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1866	60 Power Savings Blitz	Business	2010	Final	166	16	From: 4 Lamps 4'-T12-34W-Magnetic Ballasts to: 2 - 4' 32" wall lamps + 2 x 1'	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1867	60 Power Savings Blitz	Business	2010	Final	167	17	From: 4 Lamps 4'-T12-34W-Magnetic Ballasts to: 4 - 4' lamps with either 32	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1868	60 Power Savings Blitz	Business	2010	Final	168	18	From: 2 Lamps U-Shaped -40W-Magnetic Ballasts to: 2 U-Tube Lamps 2'	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1869	60 Power Savings Blitz	Business	2010	Final	169	19	From: 2 Lamps U-Shaped -34W-Magnetic Ballasts to: 2 U-Tube Lamps 2'	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1870	60 Power Savings Blitz	Business	2010	Final	170	20	From: 2 Lamps U-Shaped -40W-Magnetic Ballasts to: 2 Linear 2' - Reflecto	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1871	60 Power Savings Blitz	Business	2010	Final	171	21	From: 2 Lamps U-Shaped -34W-Magnetic Ballasts to: 2 Linear 2' - Reflecto	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1872	60 Power Savings Blitz	Business	2010	Final	172	22	From: 2-15W Lamps Exit Sign - Incandescent to: 3W LED Energy Star rated	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1873	60 Power Savings Blitz	Business	2010	Final	173	23	From: 2-15W Lamps Exit Sign - Incandescent to: Replace entire fixture with	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1874	60 Power Savings Blitz	Business	2010	Final	174	24	From: 40W Standard Incandescent (A Lamp) to: 11W ENERGY STAR® ra	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1875	60 Power Savings Blitz	Business	2010	Final	175	25	From: 60W Standard Incandescent (A Lamp) to: 13W ENERGY STAR® ra	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1876	60 Power Savings Blitz	Business	2010	Final	176	26	From: 100W Standard Incandescent (A Lamp) to: 23W ENERGY STAR® ra	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1877	60 Power Savings Blitz	Business	2010	Final	177	27	From: 150W Standard Incandescent (A Lamp) to: 26W ENERGY STAR® ra	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1878	60 Power Savings Blitz	Business	2010	Final	178	28	From: 60W PAR36/30 PAR Lights - Flood or Spot - recessed down lighting	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1879	60 Power Savings Blitz	Business	2010	Final	179	29	From: 75W PAR36/30 PAR Lights - Flood or Spot - recessed down lighting	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1880	60 Power Savings Blitz	Business	2010	Final	180	30	From: 100W PAR36/30 PAR Lights - Flood or Spot - recessed down lighting	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1881	60 Power Savings Blitz	Business	2010	Final	181	31	From: 40 - 60W standard incandescent PAR Lights - Track lighting or product	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1882	60 Power Savings Blitz	Business	2010	Final	182	32	From: 40 - 60W standard halogen PAR Lights - Track lighting or product lig	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1883	60 Power Savings Blitz	Business	2010	Final	183	33	From: 75W standard incandescent PAR Lights - Track lighting or product lig	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1884	60 Power Savings Blitz	Business	2010	Final	184	34	From: 75W standard incandescent PAR Lights - Track lighting or product lig	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1885	60 Power Savings Blitz	Business	2010	Final	185	35	From: 90 Watt Halogen PAR Lights - Track lighting or product highlighting to	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1886	60 Power Savings Blitz	Business	2010	Final	186	36	From: 90 Watt Halogen PAR Lights - Track lighting or product highlighting to	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1887	60 Power Savings Blitz	Business	2010	Final	187	37	From: 100W standard incandescent or greater PAR Lights - Track lighting or	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1888	60 Power Savings Blitz	Business	2010	Final	188	38	From: 100W standard incandescent or greater PAR Lights - Track lighting or	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1889	60 Power Savings Blitz	Business	2010	Final	189	39	From: No Insulation Jacket (119 Gal) to: Insulation Jacket 5/32" barrier bub	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1890	60 Power Savings Blitz	Business	2010	Final	190	40	From: No Insulation Jacket (80 Gal) to: Insulation Jacket 5/32" barrier bub	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1891	60 Power Savings Blitz	Business	2010	Final	191	41	From: No Insulation Jacket (65 Gal) to: Insulation Jacket 5/32" barrier bub	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1892	60 Power Savings Blitz	Business	2010	Final	192	42	From: No Insulation Jacket (50 Gal) to: Insulation Jacket 5/32" barrier bub	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1893	60 Power Savings Blitz	Business	2010	Final	193	43	From: No Insulation Jacket (40 Gal) to: Insulation Jacket 5/32" barrier bub	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1894	60 Power Savings Blitz	Business	2010	Final	194	44	From: No Insulation Jacket (30 Gal) to: Insulation Jacket 5/32" barrier bub	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1895	60 Power Savings Blitz	Business	2010	Final	195	45	From: No Insulation Jacket (20 Gal) to: Insulation Jacket 5/32" barrier bub	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1896	60 Power Savings Blitz	Business	2010	Final	196	46	From: No Insulation Jacket (12 Gal) to: Insulation Jacket 5/32" barrier bub	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1897	60 Power Savings Blitz	Business	2010	Final	197	47	From: No Pipe Insulation to: Pipe Insulation (10.8 lbs) - 1" thick - 1/2" insul	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1898	60 Power Savings Blitz	Business	2010	Final	198	48	From: Aerator (Average 2.75gpm) Low Flow Aerator (Electric Water Heater	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1899	60 Power Savings Blitz	Business	2010	Final	199	49	From: Authorized Contractor Program (ACP) to: Work Order cost <500 (L	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1900	60 Power Savings Blitz	Business	2010	Final	200	50	From: Authorized Contractor Program (ACP) to: Work Order cost <500 (L	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1901	60 Power Savings Blitz	Business	2010	Final	201	51	From: Authorized Contractor Program (ACP) to: Work Order cost <500 (L	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1902	60 Power Savings Blitz	Business	2010	Final	202	52	From: Contractor (Non-Classified Location) to: First 10 devices or fraction	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1903	60 Power Savings Blitz	Business	2010	Final	203	53	From: Contractor (Non-Classified Location) to: First 10 devices or fraction	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1904	60 Power Savings Blitz	Business	2010	Final	204	54	From: 4 Lamps 8'-T12-75W-Magnetic Ballasts to: 4 - 32" wall lamps + 2 x 1'	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1905	60 Power Savings Blitz	Business	2010	Final	205	55	From: Contractor (Non-Classified Location) - Minimum fee if the total fee fo	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1906	60 Power Savings Blitz	Business	2010	Final	206	56	From: 2 Lamps 8'-T12-75W-Magnetic Ballasts to: 2 - 8' lamps with 90% ba	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1907	60 Power Savings Blitz	Business	2010	Final	207	57	From: 4 Lamps 8'-T12-75W-Magnetic Ballasts to: 4 - 8' lamps with 2 electr	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1908	60 Power Savings Blitz	Business	2010	Final	208	58	From: 2 Lamps 8'-T12-60W-Magnetic Ballasts to: 2 - 8' 50watt lamps + 2 x 1'	n/a	n/a	n/a	n/a	n/a	n/a	99.00	7.67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1909	60 Power Savings Blitz	Business	2010	Final	209	59	From: 4 Lamps 8'-T12-60W-Magnetic Ballasts to: 4 - 8'																					

For: Lakeland Power Distribution Ltd.

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For: Lakeland Power Distribution Ltd.

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For: **Lakeland Power Distribution Ltd.**118

OPA Conservation & Demand Management Programs

Measure Results at End-User Level

For: Lakeland Power Distribution Ltd.

#	Initiative Number	Initiative Name	Program Name	Program Year	Results Status	#	Measure Name	Unit Savings Assumptions							LDC Specific Results							
								Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)	Aggregate Net-to-Gross Adjustment (%)	Effective Useful Life (EUL)	Activity Results (#)	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)
2353	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	426	TSMedHighFuture_8Lamp - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2354	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	426	TSMedHighFuture_10Lamp - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2355	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	430	TSMedHighFuture_12Lamp - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2356	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	431	PulseStart_MetalHaloide - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2357	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	432	InfraredHalogen_25W - Retail / Common Area Savings application - Low-Income	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2358	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	433	InfraredHalogen_26-35W - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2359	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	434	InfraredHalogen_36-48W - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2360	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	435	InfraredHalogen_48-60W - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2361	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	436	Self-BallastedMetalHaloide120W - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2362	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	437	Self-BallastedMetalHaloide50W - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2363	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	438	MetalHaloide_150W - Retail / Common Area Savings application - Low-Income sect	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2364	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	439	MetalHaloide_360W - Retail / Common Area Savings application - Low-Income sect	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2365	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	440	HighPressure_220W - Retail / Common Area Savings application - Low-Income sect	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2366	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	441	ElectBallast_MetalHaloide200-W - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2367	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	442	ElectBallast_MetalHaloide250-360W - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2368	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	443	ElectBallast_MetalHaloide400-W - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2369	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	444	ElectBallast_HighPress200-W - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2370	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	445	ElectBallast_HighPress250W - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2371	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	446	ElectBallast_HighPress400W - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2372	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	447	ElectBallast_HighPress600W - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2373	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	448	ElectBallast_HighPress1000W - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2374	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	449	OccSen_SwitchPlate - Retail / Common Area Savings application - Low-Income sect	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2375	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	450	OccSen_CeilingMounted - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2376	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	451	TempControls_InSuiteHeat - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2377	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	452	TempControls_InSuiteCool - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2378	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	453	TempControls_Heat&Cool - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2379	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	454	ECM_AirFurnace - Retail / Common Area Savings application - Low-Income sect	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2380	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	455	GroundSource_HeatPump - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2381	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	456	GroundSource_HeatPump - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2382	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	457	GroundSource_Average - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2383	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	458	Non-ElectricChillers - Retail / Common Area Savings application - Low-Income sect	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2384	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	459	EnergyStarWasher - Retail / Common Area Savings application - Low-Income sect	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2385	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	460	NaturalGasDryer_InSuite - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2386	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	461	NaturalGasDryer_Common - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2387	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	462	EnergyStar_DishWasher - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2388	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	463	EnergyStar_Fridge - Retail / Common Area Savings application - Low-Income sect	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2389	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	464	EnergyStar_CeilingFan - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2390	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	465	Non-ElectricWaterHeater - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2391	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	466	SolarHotWaterCollector - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2392	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	467	Non-ElectricTankHotWater - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2393	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	468	DrainWaterHeatRecovery - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2394	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	469	DomesticHotWaterRecirc - Retail / Common Area Savings application - Low-Inc	n/a	n/a	n/a	n/a	n/a	n/a	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2395	61	Multi-Family Energy Efficiency Rebates	Consumer, C	2010	Final	470	Custom Project - Custom Project application - Low-Income sector	Custom	Custom	Custom	Custom	Custom	Custom	76.00	9.09	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2396	62	Demand Response 2	Business, Inc	2010	Final	1	Contractual Load Shifting Project	Custom	Custom	Custom	Custom	Custom	Custom	100.00	1.00	0.00	190.62	222816.42	222816.42	190.62	222816.42	222816.42
2397	63	Demand Response 3	Business, Inc	2010	Final	1	Contractual Load Shifting Project	Custom	Custom	Custom	Custom	Custom	Custom	100.00	1.00	0.35	403.18	7897.09	7897.09	403.18	7897.09	7897.09
2398	64	Loblaw & York Region Demand Response	Business, Inc	2010	Final	1	Rotax Contract	19210.00	0.00	0.00	19210.00	0.00	0.00	100.00	1.00	0.00	30.77	0.00	0.00	30.77	0.00	0.00
2399	64	Loblaw & York Region Demand Response	Business, Inc	2010	Final	2	Loblaw Contract	10000.00	0.00	0.00	10000.00	0.00	0.00	100.00	1.00	0.00	16.02	0.00	0.00	16.02	0.00	0.00
2400	65	LDC Custom - Hydro Ottawa - Small Commercial	Consumer	2010	Final	1	Commercial Air Conditioner - Thermostat	0.94	2777.78	36111.11	0.85	2500.00	32500.00	0.90	13.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

OPA 2011 FINAL CDM RESULTS REPORT FOR LPDL

APPENDIX 3B

OPA-Contracted Province-Wide CDM Programs FINAL 2011 Results

LDC: Lakeland Power Distribution Ltd.

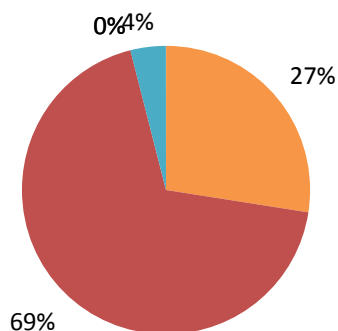
FINAL 2011 Progress to Targets	Incremental 2011	Scenario 1: % of Target Achieved	Scenario 2: % of Target Achieved
Net Annual Peak Demand Savings (MW)	0.1	4.6%	4.8%
Net Cumulative Energy Savings (GWh)	0.5	21.4%	21.4%

Scenario 1 = Assumes that demand resource resources have a persistence of 1 year

Scenario 2 = Assumes that demand response resources remain in your territory until 2014

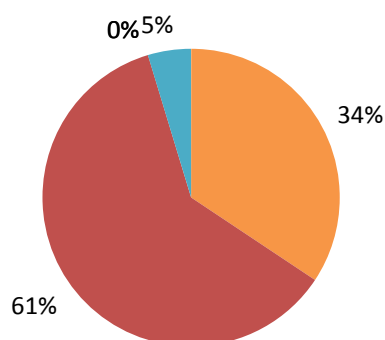
Achievement by Sector

2011 Incremental Peak Demand Savings (MW)



■ Consumer Program Total
■ Industrial Program Total
■ Pre-2011 Programs completed in 2011 Total

2011 Incremental Energy Savings (GWh)

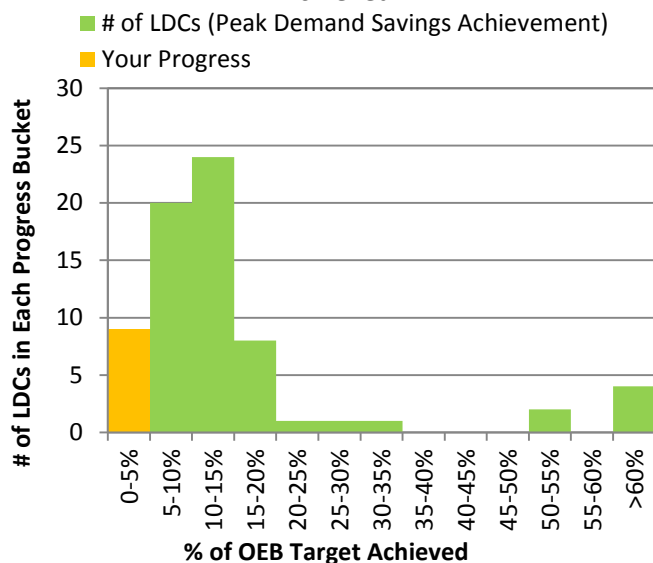


■ Business Program Total
■ Home Assistance Program Total

Comparison: Your Achievement vs. LDC Community Achievement

The following graphs assume that demand response resources remain in your territory until 2014 (aligns with Scenario 2)

% of OEB Peak Demand Savings Target Achieved



% of OEB Energy Savings Target Achieved

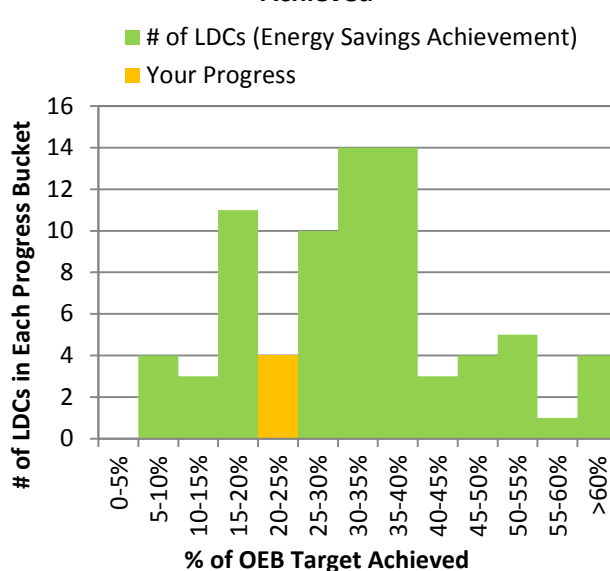


Table 1: Participation¹

#	Initiative	Unit	Uptake/ Participation Units
Consumer Program			
1	Appliance Retirement	Appliances	130
2	Appliance Exchange	Appliances	8
3	HVAC Incentives	Equipment	51
4	Conservation Instant Coupon Booklet	Products	1,049
5	Bi-Annual Retailer Event	Products	1,781
6	Retailer Co-op	Products	0
7	Residential Demand Response	Devices	0
8	Residential New Construction	Houses	0
Business Program			
9	Efficiency: Equipment Replacement	Projects	7
10	Direct Install Lighting	Projects	51
11	Existing Building Commissioning Incentive	Buildings	0
12	New Construction and Major Renovation Incentive	Buildings	0
13	Energy Audit	Audits	0
14	Commercial Demand Response (part of the Residential program schedule)	Devices	0
15	Demand Response 3 (part of the Industrial program schedule)	Facilities	0
Industrial Program			
16	Process & System Upgrades	Projects ²	0
17	Monitoring & Targeting	Projects ³	0
18	Energy Manager	Managers ^{2,3}	0
19	Efficiency: Equipment Replacement Incentive (part of the C&I program schedule)	Projects	0
20	Demand Response 3	Facilities	0
Home Assistance Program			
21	Home Assistance Program	Homes	0
Pre 2011 Programs Completed in 2011			
22	Electricity Retrofit Incentive Program	Projects	1
23	High Performance New Construction	Projects	0
24	Toronto Comprehensive	Projects	0
25	Multifamily Energy Efficiency Rebates	Projects	0
26	Data Centre Incentive Program	Projects	0
27	EnWin Green Suites	Projects	0

¹ Please see "Methodology" tab for more information regarding attributing savings to LDCs

² Results are based on completed incentive projects (see "Methodology" tab for more information)

³ Includes: Roving Energy Managers, Key Account Managers and Embedded Energy Managers if projects are completed in 2011

Table 3: OPA Province-Wide Evaluation Findings

#	Initiative	OPA Province-Wide Key Evaluation Findings
Consumer Program		
1	Appliance Retirement	<ul style="list-style-type: none"> * Overall participation continues to decline year over year * Participation declined 17% from 2010 (from over 67,000 units in 2010 to over 56,000 units in 2011) * 97% of net resource savings achieved through the home pick-up stream * Measure Breakdown: 66% refrigerators, 30% freezers, 4% Dehumidifiers and window air conditioners * 3% of net resource savings achieved through the Retailer pick-up stream * Measure Breakdown: 90% refrigerators, 10% freezers * Net-to-Gross ratio for the initiative was 50% * Measure-level free ridership ranges from 82% for the retailer pick-up stream to 49% for the home pick-up stream * Measure-level spillover ranges from 3.7% for the retailer pick-up stream to 1.7% for the home pick-up stream
2	Appliance Exchange	<ul style="list-style-type: none"> * Overall eligible units exchanged declined by 36% from 2010 (from over 5,700 units in 2010 to * Measure Breakdown: 75% window air conditioners, 25% dehumidifiers * Dehumidifiers and window air conditioners contributed almost equally to the net energy * Dehumidifiers provide more than three times the energy savings per unit than window air conditioners * Window air conditioners contributed to 64% of the net peak demand savings achieved * Approximately 96% of consumers reported having replaced their exchanged units (as opposed to retiring the unit) * Net-to-Gross ratio for the initiative is consistent with previous evaluations (51.5%)
3	HVAC Incentives	<ul style="list-style-type: none"> * Total air conditioner and furnace installations increased by 14% (from over 95,800 units in 2010 to over 111,500 units in 2011) * Measure Breakdown: 64% furnaces, 10% tier 1 air conditioners (SEER 14.5) and 26% tier 2 air conditioners (SEER 15) * Measure breakdown did not change from 2010 to 2011 * The HVAC Incentives initiative continues to deliver the majority of both the energy (45%) and demand (83%) savings in the consumer program * Furnaces accounted for over 91% of energy savings achieved for this initiative * Net-to-Gross ratio for the initiative was 17% higher than 2010 (from 43% in 2010 to 60% in * Increase due in part to the removal of programmable thermostats from the program, and an increase in the net-to-gross ratio for both Furnaces and Tier 2 air conditioners (SEER 15)
4	Conservation Instant Coupon Booklet	<ul style="list-style-type: none"> * Customers redeemed nearly 210,000 coupons, translating to nearly 560,000 products * Majority of coupons redeemed were downloadable (~40%) or LDC-branded (~35%) * Majority of coupons redeemed were for multi-packs of standard spiral CFLs (37%), followed by multi-packs of specialty CFLs (17%) * Per unit savings estimates and net-to-gross ratios for 2011 are based on a weighted average of 2009 and 2010 evaluation findings * Careful attention in the 2012 evaluation will be made for standard CFLs since it is believed that the market has largely been transformed
		<ul style="list-style-type: none"> * Customers redeemed nearly 370,000 coupons, translating to over 870,000 products * Majority of coupons redeemed were for multi-packs of standard spiral CFLs (49%), followed by multi-packs of specialty CFLs (16%)

#	Initiative	OPA Province-Wide Key Evaluation Findings
5	Bi-Annual Retailer Event	<ul style="list-style-type: none"> * Per unit savings estimates and net-to-gross ratios for 2011 are based on a weighted average of 2009 and 2010 evaluation findings * Standard CFLs and heavy duty outdoor timers were reintroduced to the initiative in 2011 and contributed more than 64% of the initiative's 2011 net annual energy savings * While the volume of coupons redeemed for heavy duty outdoor timers was relatively small (less than 1%), the measure accounted for 10% of net annual savings due to high per unit savings * Careful attention in the 2012 evaluation will be made for standard CFLs since it is believed that the market has largely been transformed.
6	Retailer Co-op	<ul style="list-style-type: none"> * Initiative was not evaluated in 2011 due to low uptake. Verified Bi-Annual Retailer Event per unit assumptions and free-ridership rates were used to calculate net resource savings
7	Residential Demand Response	<ul style="list-style-type: none"> * Approximately 20,000 new devices were installed in 2011 * 99% of the new devices enrolled controlled residential central AC (CAC) * 2011 only saw 1 atypical event (in both weather and timing) that had limited participation * The ex ante impact developed through the 2009/2010 evaluations was maintained for 2011; residential CAC: 0.56 kW/device, commercial CAC: 0.64 kW/device, and Electric Water Heaters: 0.30 kW/device
8	Residential New Construction	<ul style="list-style-type: none"> * Initiative was not evaluated in 2011 due to limited uptake * Business case assumptions were used to calculate savings
Business Program		
9	Efficiency: Equipment Replacement	<ul style="list-style-type: none"> * Gross verified energy savings were boosted by lighting projects in the prescriptive and * Lighting projects overall were determined to have a realization rate of 112%; 116% when including interactive energy changes * On average, the evaluation found high realization rates as a result of both longer operating hours and larger wattage reductions than initial assumptions * Low realization rates for engineered lighting projects due to overstated operating hour assumptions * Custom non-lighting projects suffered from process issues such as: the absence of required M&V plans, the use of inappropriate assumptions, and the lack of adherence to the M&V plan * The final realization rate for summer peak demand was 94% * 84% was a result of different methodologies used to calculate peak demand savings * 10% due to the benefits from reduced air conditioning load in lighting retrofits * Overall net-to-gross ratios in the low 70's represent an improvement over the 2009 and Strict eligibility requirements and improvements in the pre-approval process contributed to the improvement in net-to-gross ratios
10	Direct Install Lighting	<ul style="list-style-type: none"> * Though overall performance is above expectations, participation continues to decline year over year as the initiative reaches maturity * 70% of province-wide resource savings persist to 2014 * Over 35% of the projects for 2011 included at least one CFL measure * Resource savings from CFLs in the commercial sector only persist for the industry standard of 3 years * Since 2009 the overall realization rate for this program has improved * 2011 evaluation recorded the highest energy realization rate to date at 89.5%

#	Initiative	OPA Province-Wide Key Evaluation Findings
		<ul style="list-style-type: none"> * The hours of use values were held constant from the 2010 evaluation and continue to be the main driver of energy realization rate * Lights installed in “as needed” areas (e.g., bathrooms, storage areas) were determined to have very low realization rates due to the difference in actual energy saved vs. reported savings
11	Existing Building Commissioning Incentive	* Initiative was not evaluated in 2011, no completed projects in 2011
12	New Construction and Major Renovation Incentive	<ul style="list-style-type: none"> * Initiative was not evaluated in 2011 due to low uptake * Assumptions used are consistent with preliminary reporting based on the 2010 Evaluation findings and consultation with the C&I Work Group (100% realization rate and 50% net-to-gross ratio)
13	Energy Audit	* The evaluation is ongoing. The sample size for 2011 was too small to draw reliable conclusions.
14	Commercial Demand Response (part of the Residential program schedule)	* See residential demand response (#7)
15	Demand Response 3 (part of the Industrial program schedule)	* See Demand Response 3 (#20)
Industrial Program		
16	Process & System Upgrades	* Initiative was not evaluated in 2011, no completed projects in 2011
17	Monitoring & Targeting	* Initiative was not evaluated in 2011, no completed projects in 2011
18	Energy Manager	* Initiative was not evaluated in 2011, no completed projects in 2011
19	Efficiency: Equipment Replacement Incentive (part of the C&I program schedule)	* See Efficiency: Equipment Replacement (#9)
20	Demand Response 3	<ul style="list-style-type: none"> * Program performance for Tier 1 customers increased with DR-3 participants providing 75% * Industrial customers outperform commercial customers by provide 84% and 76% of contracted MW, respectively * Program continues to diversify but still remains heavily concentrated with less than 5% of * By increasing the number of contributors in each settlement account and implementation of the new baseline methodology the performance of the program is expected to increase
Home Assistance Program		
21	Home Assistance Program	<ul style="list-style-type: none"> * Initiative was not evaluated in 2011 due to low uptake * Business Case assumptions were used to calculate savings
Pre-2011 Programs completed in 2011		

#	Initiative	OPA Province-Wide Key Evaluation Findings
22	Electricity Retrofit Incentive Program	<ul style="list-style-type: none"> * Initiative was not evaluated Net-to-Gross ratios used are consistent with the 2010 evaluation findings (multifamily buildings 99% realization rate and 62% net-to-gross ratio and C&I buildings 77% realization rate and 52% net-to-gross ratio)
23	High Performance New Construction	<ul style="list-style-type: none"> * Initiative was not evaluated Net-to-Gross ratios used are consistent with the 2010 evaluation findings (realization rate of 100% and net-to-gross ratio of 50%)
24	Toronto Comprehensive	<ul style="list-style-type: none"> * Initiative was not evaluated Net-to-Gross ratios used are consistent with the 2010 evaluation findings
25	Multifamily Energy Efficiency Rebates	<ul style="list-style-type: none"> * Initiative was not evaluated Net-to-Gross ratios used are consistent with the 2010 evaluation findings
26	Data Centre Incentive Program	<ul style="list-style-type: none"> * Initiative was not evaluated
27	EnWin Green Suites	<ul style="list-style-type: none"> * Initiative was not evaluated

Table 5: Summarized Program Results

Program				Gross Savings				Net Savings	
				Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)			Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)
Consumer Program Total				49	253,517			31	187,986
Business Program Total				79	419,276			76	333,854
Industrial Program Total				0	0			0	0
Home Assistance Program Total				0	0			0	0
Pre-2011 Programs completed in 2011 Total				9	49,375	4	25,652		
Total OPA Contracted Province-Wide CDM Programs				137	722,169	111	547,493		

#	Initiative	Realization Rate		Gross Savings		Net-to-Gross Ratio		Net Savings	
		Peak Demand Savings	Energy Savings	Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)	Peak Demand Savings	Energy Savings	Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)
Consumer Program									
1	Appliance Retirement	100%	100%	15	107,615	52%	52%	8	56,010
2	Appliance Exchange	100%	100%	2	2,370	52%	52%	1	1,222
3	HVAC Incentives	100%	100%	27	52,900	59%	59%	16	31,420
4	Conservation Instant Coupon Booklet	100%	100%	2	35,581	114%	111%	2	39,191
5	Bi-Annual Retailer Event	100%	100%	3	55,051	113%	110%	3	60,143
6	Retailer Co-op	-	-	0	0	-	-	0	0
7	Residential Demand Response	0%	0%	0	0	-	-	0	0
8	Residential New Construction	-	-	0	0	-	-	0	0
Business Program									
9	Efficiency: Equipment Replacement	92%	123%	25	265,523	74%	72%	19	191,089
10	Direct Install Lighting	108%	90%	54	153,753	93%	93%	57	142,766
11	Existing Building Commissioning Incentive	-	-	0	0	-	-	0	0
12	New Construction and Major Renovation Incentive	-	-	0	0	-	-	0	0
13	Energy Audit	-	-	0	0	-	-	0	0
14	Commercial Demand Response (part of the Residential program schedule)	0%	0%	0	0	-	-	0	0
15	Demand Response 3 (part of the Industrial program schedule)	76%	100%	0	0	n/a	n/a	0	0
Industrial Program									
16	Process & System Upgrades	-	-	0	0	-	-	0	0
17	Monitoring & Targeting	-	-	0	0	-	-	0	0
18	Energy Manager	-	-	0	0	-	-	0	0
19	Efficiency: Equipment Replacement Incentive (part of the C&I program schedule)	-	-	0	0	-	-	0	0
20	Demand Response 3	84%	100%	0	0	n/a	n/a	0	0
Home Assistance Program									
21	Home Assistance Program	-	-	0	0	-	-	0	0
Pre-2011 Programs completed in 2011									
22	Electricity Retrofit Incentive Program	77%	77%	8	48,232	52%	52%	4	25,081
23	High Performance New Construction	100%	100%	0	1,143	50%	50%	0	571
24	Toronto Comprehensive	-	-	0	0	-	-	0	0
25	Multifamily Energy Efficiency Rebates	-	-	0	0	-	-	0	0
26	Data Centre Incentive Program	-	-	0	0	-	-	0	0
27	EnWin Green Suites	-	-	0	0	-	-	0	0

Assumes demand response resources have a persistence of 1 year

Program		Contribution to Targets	
		Program-to-Date: Net Annual Peak Demand Savings (kW) in 2014	Program-to-Date: 2011-2014 Net Cumulative Energy Savings (kWh)
Consumer Program Total		30	751,432
Business Program Total		71	1,323,343
Industrial Program Total		0	0
Home Assistance Program Total		0	0
Pre-2011 Programs completed in 2011 Total		4	102,609
Total OPA Contracted Province-Wide CDM Programs		106	2,177,384
#	Initiative	Contribution to Targets	
		Program-to-Date: Net Annual Peak Demand Savings (kW) in 2014	Program-to-Date: 2011-2014 Net Cumulative Energy Savings (kWh)
Consumer Program			
1	Appliance Retirement	8	223,837
2	Appliance Exchange	1	4,576
3	HVAC Incentives	16	125,681
4	Conservation Instant Coupon Booklet	2	156,765
5	Bi-Annual Retailer Event	3	240,573
6	Retailer Co-op	0	0
7	Residential Demand Response	0	0
8	Residential New Construction	0	0
Business Program			
9	Efficiency: Equipment Replacement	19	764,354
10	Direct Install Lighting	53	558,989
11	Existing Building Commissioning Incentive	0	0
12	New Construction and Major Renovation Incentive	0	0
13	Energy Audit	0	0
14	Commercial Demand Response (part of the Residential program schedule)	0	0
15	Demand Response 3 (part of the Industrial program schedule)	0	0
Industrial Program			
16	Process & System Upgrades	0	0
17	Monitoring & Targeting	0	0
18	Energy Manager	0	0
19	Efficiency: Equipment Replacement Incentive (part of the C&I program schedule)	0	0
20	Demand Response 3	0	0
Home Assistance Program			
21	Home Assistance Program	0	0
Pre-2011 Programs completed in 2011			
22	Electricity Retrofit Incentive Program	4	100,323
23	High Performance New Construction	0	2,286
24	Toronto Comprehensive	0	0
25	Multifamily Energy Efficiency Rebates	0	0
26	Data Centre Incentive Program	0	0
27	EnWin Green Suites	0	0

Assumes demand response resources have a persistence of 1 year

Progress Towards CDM Targets

Results are attributed to target using current OPA reporting policies. Energy efficiency resources persist for the duration of the effective useful life. Any upcoming code changes are taken into account. Demand response resources persist for 1 year. Please see methodology tab for more detailed information.

Yellow cells are intended for the LDC to input information to complete their OEB Reporting Template.

Table 6: Net Peak Demand Savings at the End User Level (MW)

Implementation Period	Annual			
	2011	2012	2013	2014
2011 - Verified	0.11	0.11	0.11	0.11
2012				
2013				
2014				0.00
Verified Net Annual Peak Demand Savings Persisting in 2014:				0.11
Lakeland Power Distribution Ltd. 2014 Annual CDM Capacity Target:				2.32
Verified Portion of Peak Demand Savings Target Achieved in 2014(%):				4.56%
LDC Milestone submitted for 2011				-%
Variance				

Table 7: Net Energy Savings at the End User Level (GWh)

Implementation Period	Annual				Cumulative
	2011	2012	2013	2014	2011-2014
2011 - Verified	0.55	0.55	0.55	0.53	2.18
2012					
2013					
2014					
Verified Net Cumulative Energy Savings 2011-2014:					2.18
Lakeland Power Distribution Ltd. 2011-2014 Cumulative CDM Energy Target:					10.18
Verified Portion of Cumulative Energy Target Achieved (%):					21.39%
LDC Milestone submitted for 2011					-%
Variance					

EXHIBIT 4 – OPERATING COSTS

4.0 Energy Probe # 18

Ref: Exhibit 4, Tab 1, Schedule 1

Please provide the most recent year-to-date actual expenses for 2012 in the same level of detail as shown in Table 4.1.2, along with the figures for the corresponding period in 2011.

See Table 4-1 below.

4.0 - VECC- 22.0

Reference: Exhibit 4, Tab 1, Schedule 1, page 2, Table 4.1.2

a) Please update Table 4.1.2 to show the OM&A expenses to-date and the remaining forecast to 2012 year end.

Table 4-1 - Summary of OM&A Expenses with 2012 Forecast				
	2011 Actual Oct YTD	2012 Actual Oct YTD	2011 Actual Full Year	2012 Forecast
Operations	\$ 103,986	\$ 189,088	\$ 156,712	\$ 230,002
Maintenance	\$ 671,181	\$ 640,724	\$ 808,995	\$ 911,747
Billing and Collecting	\$ 456,609	\$ 606,528	\$ 650,758	\$ 754,821
Community Relations	\$ 14,883	\$ 22,785	\$ 20,952	\$ 27,145
Administrative and General	\$ 1,122,905	\$ 1,258,762	\$ 1,247,050	\$ 1,373,083
Total	\$ 2,369,564	\$ 2,717,889	\$ 2,884,467	\$ 3,296,798
%Change (year over year)		14.7%		14.3%

4-SEC-11

[Ex. 4/Tab 1/Sch.1/p.4]

Please explain the difference between the 2009 Board Approved and actual FTEE number?

The difference in the FTEE number between 2009 Board Approved and 2009 Actual FTEE:

18.6 FTEE

1. Management – Billing Supervisor retired, replacement overlap for training **+0.50**
2. Non-Union – Financial Analyst and IFRS co-ordinator not hired until 2010 and 2012. **-2.0**
3. One linesperson left for better paying position **-0.5**

16.6 FTEE

4.0-Staff-18

Ref: Exhibit 4/ Tab 2/ Schedule 4/ Page 3 – Employee Compensation

LPDL provides the details of Employee Compensation and Benefits in Table 4.2.14. The 2012 average yearly base wages for Management, Non-Union, and Union increase by 7.5%, 15.8%, and 4.6% respectively. Please explain the reason(s) for the large variation in increases in 2012.

For Management, the acting Lines Supervisor was promoted to the vacant Operations Manager Position at a higher salary and then the Lines Supervisor position was filled. In addition, there was a 3% salary increase.

For Non-Union, one staff person was promoted and given a higher wage, addition of staff person for asset management at a higher rate than the average plus a 3% increase for all others.

For Union staff, 3% salary increase plus two members that moved up a level in service.

4.0-Staff-19

Ref: Exhibit 4/ Tab 1/ Schedule 1/ Page 6-7 – Regulatory Costs

On page 6 of the above reference, LPDL states that “[r]egulatory costs for the 2013 rate application (amounting to \$200,000), include LPDL’s consulting costs and legal costs as well as anticipated Board and Intervenor expenses which are shown on Table 4.1.6(b).“ However Table 4.1.6(b) does not include a breakdown. Please provide the breakdown of the \$200,000 as described in the explanation.

Table 4-2 - Regulatory Cost Summary			
	Application and Submissions	Settlement Conference	Total
Legal	\$ -	\$ 30,000	\$ 30,000
Consulting	\$ 75,000	\$ 25,000	\$ 100,000
Intervenor Costs	\$ 40,000	\$ 22,400	\$ 62,400
Other	\$ 4,100	\$ 2,000	\$ 6,100
Internal staff incremental costs	\$ 1,500		\$ 1,500
Total	\$ 120,600	\$ 79,400	\$ 200,000

Other costs include postage, copying, notice publications, courier, and office supplies.

4.0 Energy Probe # 19

Ref: Exhibit 4, Tab 1, Schedule 1

- a) Please explain why \$15,000 has been included for 2013 in Table 4.1.6(a) for consultant costs for regulatory matters (IRM) when there will not be an IRM application for 2013 rates.

LPDL will be required to file an IRM application in the fall of 2013 for 2014 rates. The work and costs will be incurred in 2013.

- b) Please explain the significant increase in 2012 and 2013 for line 7 in Table 4.1.6(a) and explain why this increase is not a one time increase related to the current application.**

These costs are related to the entire regulatory process from filing of monthly, quarterly and annual RRR filings, 1598 submissions, IRM rate applications and Cost of Service applications. The number and complexity of the filings as well as ongoing data collection have given rise to additional labour costs on an ongoing basis. The cost of the incremental time and manpower associated with a cost of service application has been included in the amount at ¼ in order to avoid spiking the costs in the application.

- c) Please provide a breakdown of the \$200,000 in total costs shown in Table 4.1.6(b) into costs associated with consultants, legal, intervenors, Board costs, and other costs.**

Please see 4.0-Staff-19 above – Table 4-2

4.0 - VECC- 19.0

Reference: Exhibit 4, Tab 1, Schedule 1, page 7 / Schedule 3, page 9

- a) The evidence shows that LPDL has forecast onetime regulatory costs of \$200,000. Please confirm this is the estimated cost of the 2013 cost of service application.**

Please see response to 4.0-Staff-19 above. This is the estimated cost of the 2013 Cost of Service application.

- b) Please breakdown this cost into the components: Legal; Consulting and intervenor costs.**

Please see response to 4.0-Staff-19 above

- c) Please provide the spending of this budget to-date.**

Table 4-3 - Regulatory Costs - Spending to Date (October 31)			
	Application and Submissions	Settlement Conference	Total
Legal		\$ -	\$ -
Consulting	\$ 57,839	\$ -	\$ 57,839
Intervenor Costs		\$ -	\$ -
Other	\$ 2,073	\$ -	\$ 2,073
Internal staff incremental costs - training travel costs	\$ 1,461	\$ -	\$ 1,461
Total	\$ 61,373	\$ -	\$ 61,373

4.0-Staff-20

Ref: Exhibit 4/ Tab 1/ Schedule 1/ Page 7-8 - Low Income Energy Assistance Program (LEAP)

Please state whether or not LPDL has included an amount in its 2013 Test year revenue requirement for any legacy program(s), such as Winter Warmth. If so, please identify the amount and provide a breakdown identifying the cost of each program along with a description of each program

LPDL does not participate in Winter Warmth or any such legacy programs and has not included any amounts in its 2013 Test year revenue requirement.

4.0 - VECC- 20.0

Reference: Exhibit 4, Tab 2, Schedule 2, page 2/ Schedule 3, page 8.

- a) Please explain why meter reading costs (account 5310) were significantly higher in 2010 than in previous and subsequent years.**

The manual meter readings as well as the costs associated with reading Smart Meters were run concurrently through most of 2010 for verification and validation of information for billing.

- b) Meter reading costs were 116.9k in 2009 and are forecast to be 116k in 2013. Please explain why account 5310 does not appear to show the significant decrease in meter reading costs of \$83,336 as explained at page 8 of the evidence.**

The amount referred to as \$83,336 was directly related to manual meter reads which are no longer being done now that the conversion to Smart Meters has been completed. Instead, there are other electronic, data retrieval and sync operator costs that are being incurred now that Smart Meters are part of the normal operations of LPDL.

4.0 - VECC- 21.0

Reference: Exhibit 4, Tab 2, Schedule 2, page 2

- a) Please explain how LPDL derived the forecast for bad debt expense (account 5335). How is this forecast adjusted (or not) for the Credit Risk Insurance purchased by LPDL?**

The forecast for bad debt expense is based on prior year history, experience and the likelihood of collection of the accounts currently outstanding in each days outstanding category. The forecast is only based on customers not covered by the Credit Risk Insurance which is for Commerical and Industrial customers only.

10% of accounts between 0-3 months

25% of accounts between 4-6 months

75% of accounts between 6-12 months

100% of accounts over 12 months

- b) Please explain how the forecast for miscellaneous customer accounts expenses (account 5340) is derived.**

Miscellaneous customer accounts expenses are mostly the Retailer/Interval read charges from Utilismart for wholesale, retail, Smart Sync GS>50kW and MicroFit meters. LPDL currently has a total of 275 meters that are read monthly for settlement as well as net system load shape and purchased power. Total annual cost of this, \$111,132. In addition, there are EBT/hub fees and EFT fees totaling \$5,652 annually. The retailer related portion of this is \$21,235 which is moved to a Regulatory Asset account.

- c) Please explain what costs are incurred under Community Relations – Sundry (account 5410) and how the estimate for 2013 is derived.**

The costs that are incurred under Community Relations are labour and truck time for bucket rides, hanging Christmas lights, presence at community fairs and events for education, electrical safety education in the classroom, electrical safety education for construction trades. These are all activities that are done each year. The forecast of \$21,000 for 2013 was based on actual spending over the past two years.

4-SEC-12

[Ex. 4/Tab 2/Sch.2/p.1-3]

Please update tables 4.2.1 through 4.25 to provide a column for year-to-date actual expenses

Account	Description	2011 Actual Oct YTD	2012 Actual Oct YTD	2011 Actual Full Year	2012 Forecast
Reporting Basis		CGAAP	CGAAP	CGAAP	CGAAP
Operations					
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	\$ 5,939	\$ 3,473	\$ 7,932	\$ 3,473
5065	Meter Expense	\$ 29,060	\$ 43,480	\$ 37,102	\$ 56,344
5085	Miscellaneous Distribution Expenses	\$ 92,657	\$ 117,135	\$ 106,696	\$ 140,184
5095	Overhead Distribution Lines and Feeders - Rental Paid	-\$ 23,670	\$ 25,000	\$ 4,982	\$ 30,001
Total - Operations		\$ 103,986	\$ 189,088	\$ 156,712	\$ 230,002
Account	Description	2011 Actual Oct YTD	2012 Actual Oct YTD	2011 Actual Full Year	2012 Forecast
Maintenance					
5105	Maintenance Supervision and Engineering	\$ 161,503	\$ 160,609	\$ 198,402	\$ 242,540
5114	Maintenance of Distribution Station Equipment	\$ 18,782	\$ 12,662	\$ 37,268	\$ 39,567
5120	Maintenance of Poles, Towers and Fixtures	\$ 34		\$ 1,679	
5130	Maintenance of Overhead Services	\$ 246,946	\$ 246,065	\$ 293,403	\$ 316,045
5135	Overhead Distribution Lines and Feeders - Right of Way	\$ 135,712	\$ 107,298	\$ 141,006	\$ 168,274
5150	Maintenance of Underground Conductors and Devices	\$ 37,205	\$ 19,330	\$ 37,348	\$ 23,293
5155	Maintenance of Underground Services	\$ 41,338	\$ 34,063	\$ 47,326	\$ 40,758
5160	Maintenance of Line Transformers	\$ 25,244	\$ 55,695	\$ 26,730	\$ 64,272
5175	Maintenance of Meters	\$ 4,417	\$ 5,001	\$ 25,832	\$ 16,998
Total - Maintenance		\$ 671,181	\$ 640,724	\$ 808,995	\$ 911,747
Account	Description	2011 Actual Oct YTD	2012 Actual Oct YTD	2011 Actual Full Year	2012 Forecast
Billing and Collecting					
5305	Supervision	\$ 61,505	\$ 70,511	\$ 77,665	\$ 91,667
5310	Meter Reading Expense	\$ 34,114	\$ 74,100	\$ 94,589	\$ 102,969
5315	Customer Billing	\$ 245,226	\$ 306,940	\$ 321,488	\$ 368,220
5320	Collecting	\$ 58,235	\$ 56,796	\$ 70,227	\$ 71,332
5330	Collection Charges	-\$ 14,220	-\$ 17,400	-\$ 14,970	-\$ 18,569
5335	Bad Debt Expense	\$ 21,620	\$ 27,754	\$ 27,837	\$ 33,754
5340	Miscellaneous Customer Accounts Expenses	\$ 50,129	\$ 87,828	\$ 73,922	\$ 105,448
Total - Billing and Collecting		\$ 456,609	\$ 606,528	\$ 650,758	\$ 754,821
Account	Description	2011 Actual Oct YTD	2012 Actual Oct YTD	2011 Actual Full Year	2012 Forecast
Community Relations					
5410	Community Relations - Sundry	\$ 14,883	\$ 22,785	\$ 20,952	\$ 27,145
Total - Community Relations		\$ 14,883	\$ 22,785	\$ 20,952	\$ 27,145
Account	Description	2011 Actual Oct YTD	2012 Actual Oct YTD	2011 Actual Full Year	2012 Forecast
Administrative and General Expenses					
5605	Executive Salaries and Expenses	\$ 3,879	\$ 4,948	\$ 5,329	\$ 7,239
5615	General Administrative Salaries and Expenses	\$ 841	\$ -	\$ 841	\$ -
5620	Office Supplies and Expenses	\$ 81,720	\$ 73,397	\$ 98,956	\$ 93,892
5630	Outside Services Employed	\$ 32,890	\$ 29,295	\$ 38,399	\$ 38,114
5635	Property Insurance	\$ 35,343	\$ 36,317	\$ 42,412	\$ 43,663
5640	Injuries and Damages	\$ 2,450		\$ 2,450	
5645	OMERS Pensions and Benefits	\$ 875	\$ -	\$ 1,045	\$ -
5655	Regulatory Expenses	\$ 29,401	\$ 87,528	\$ 36,048	\$ 95,526
5665	Miscellaneous General Expenses	\$ 743,439	\$ 812,529	\$ 796,263	\$ 842,356
5670	Rent			\$ 236	
5675	Maintenance of General Plant	\$ 173,105	\$ 198,349	\$ 206,112	\$ 235,894
5680	Electrical Safety Authority Fees	\$ 12,834	\$ 10,272	\$ 12,834	\$ 10,272
6205	Donations, Sub-account LEAP Funding	\$ 6,127	\$ 6,127	\$ 6,127	\$ 6,127
Total - Administrative and General Expenses		\$ 1,122,905	\$ 1,258,762	\$ 1,247,050	\$ 1,373,083
Total OM&A		\$ 2,369,564	\$ 2,717,889	\$ 2,884,467	\$ 3,296,798

4.0 Energy Probe # 20

Ref: Exhibit 4, Tab 2, Schedule 2

- a) Please explain the higher costs in 2010 relative to 2009 and 2011 shown in Table 4.2.3.

Please refer to Table 4.2.7 in original application Ex 4/Tab 2/Sch 3 for both numerical breakdown and narrative from Pages 6-9. The breakdown of the major items are as below.

Table 4.2.7 (from Ex 4/Tab 2/Sch 3 – Page 6)

Item	Variance 2009 A to 2009 BA	Variance 2010 to 2009	Variance 2011 to 2010	Variance 2012 to 2011	Variance 2013 to 2012
Smart Meters	\$ 74,062	\$ 78,507	-\$ 87,314	\$ 104,320	\$ 1,600
Bad Debt	-\$ 19,879	\$ 21,612	-\$ 8,896	\$ 4,663	\$ 2,500
Olameter Meter Reading		\$ 8,268	-\$ 83,336	-\$ 16,808	\$ -
Postage		\$ 7,015	\$ 8,766	\$ 5,938	\$ 1,125
Bill Print & Stuff		\$ 3,236	\$ 2,217	\$ 4,711	\$ 480
Software Updates		\$ 3,343	-\$ 850	\$ 27,591	\$ 895
Retailer/interval reads	-\$ 32,638	\$ 30,138	\$ 7,008	\$ 21,627	\$ -
Collection charges	-\$ 30,030	-\$ 3,935	\$ 18,995	-\$ 2,730	-\$ 300
Sub-total	-\$ 8,485	\$ 148,184	-\$ 143,410	\$ 149,312	\$ 6,300
Wage changes	-\$ 2,135	\$ 6,170	-\$ 4,702	-\$ 17,036	\$ 8,691
Total	-\$ 10,620	\$ 154,354	-\$ 148,112	\$ 132,276	\$ 14,991

A staff position hired to manage the Smart Meter implementation was charged to Billing until part way through 2010 then incorporated into the regulatory asset associated with smart meters until 2012. The manual reads from Olameter were still being performed until 2011 when Smart Meters became fully functional. Retailer/Interval reads increased with the implementation of Smart Sync meters for GS >50 kW customers as well as the onset of microFit settlement.

- b) Please explain the increase forecast for 2012 and 2013 relative to 2011 associated with account 5665 in Table 4.2.5.

The tables below show the breakdown of Account 5665 into its major cost drivers. The second table breaks down the largest cost driver into its sub-components.

Table 4.4 – Breakdown of Account 5665 into Cost Drivers

Account	Description	2011	2012 Bridge	2013 Test	Variance 2012 to 2011	Variance 2013 to 2011
	Reporting Basis	CGAAP	CGAAP	CGAAP		
	Miscellaneous General Expenses					
5665	Management Fee	\$ 644,973	\$ 690,028	\$ 675,221	\$ 45,055	\$ 30,248
5665	Other Training/Conferences/Seminars/Meetings	\$ 38,346	\$ 48,000	\$ 46,979	\$ 9,654	\$ 8,633
5665	Apprentice training	\$ 32,031	\$ -	\$ 20,000	-\$ 32,031	-\$ 12,031
5665	Supervisory training	\$ 12,275	\$ 20,000	\$ 15,000	\$ 7,725	\$ 2,725
5665	Contractor Training	\$ 5,927	\$ 3,855	\$ -	-\$ 2,072	-\$ 5,927
5665	H&S Meetings/Operations Daily meetings	\$ 12,700	\$ 28,000	\$ 15,000	\$ 15,300	\$ 2,300
5665	Legal Fees	\$ 2,270	\$ -	\$ -	-\$ 2,270	-\$ 2,270
5665	Line of Credit standby fees	\$ 1,930	\$ 5,000	\$ 5,400	\$ 3,070	\$ 3,470
5665	EDA Membership	\$ 15,250	\$ 16,350	\$ 15,500	\$ 1,100	\$ 250
5665	CHEC Membership	\$ 30,561	\$ 28,767	\$ 30,000	-\$ 1,794	-\$ 561
Total - Misc General Expenses		\$ 796,263	\$ 840,000	\$ 823,100	\$ 43,737	\$ 26,837

Table 4.5 – Breakdown of Management Fee (Table 4.2.17 from application)

Account	Description	2011	2012 Bridge	2013 Test	Variance 2012 to 2011	Variance 2013 to 2011
	Corporate Cost Allocation					
5665	Executive Services	\$ 251,672	\$ 250,088	\$ 260,000	-\$ 1,584	\$ 8,328
5665	Board of Directors	\$ 10,450	\$ 12,450	\$ 12,450	\$ 2,000	\$ 2,000
5665	Management Services	\$ 77,789	\$ 75,000	\$ 77,250	-\$ 2,789	-\$ 539
5665	Human Resources	\$ 31,412	\$ 34,100	\$ 35,000	\$ 2,688	\$ 3,588
5665	Financial Services	\$ 109,969	\$ 106,350	\$ 109,541	-\$ 3,619	-\$ 428
5665	Office Supplies/Telephone/Internet	\$ 19,706	\$ 29,450	\$ 25,000	\$ 9,744	\$ 5,294
5665	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
5665	Audit Fees	\$ 19,362	\$ 44,250	\$ 17,700	\$ 24,888	-\$ 1,662
5665	Legal services	\$ -	\$ -	\$ -	\$ -	\$ -
5665	Training services	\$ 3,216	\$ 8,060	\$ 8,000	\$ 4,844	\$ 4,784
5665	Building rent	\$ 85,618	\$ 94,500	\$ 94,500	\$ 8,882	\$ 8,882
5665	Accounting software	\$ 35,780	\$ 35,780	\$ 35,780	\$ -	\$ -
Total - Management Fee		\$ 644,974	\$ 690,028	\$ 675,221	\$ 45,054	\$ 30,247

The largest cost driver is the management fee which goes up in 2012 relative to 2011 due to the audit fees for the start up of IFRS in its first year. This is a one time charge so in 2013 it is removed. All other expenses in the management fee portion are related to wage increases and inflationary increases.

The other cost driver is the cost of training. There are no apprentice positions in 2012 while remaining staff will be trained in Joint Health and Safety in 2012. Supervisory training in 2012 included training for new supervisor in billing. 2013 training will include supervisory training for new Lines Supervisor, ongoing JH&S training and upgrading/refreshers, WHMIS refresher, and operation lines training.

c) Please explain the increase forecast for 2012 and 2013 relative to 2010 and 2011 associated with account 5675 in Table 4.2.5.

The largest cost driver in General Plant is IT support. Miscellaneous General Plant expenses include the IT support for all the systems that LPDL uses. The 2009 level of service was remote support with most issues being handled by individual users. Board of Directors considered IT support a high risk and required that better service was

provided for customers, security, confidentiality, and support. Current level of service being provided by Lakeland Energy Ltd. is the following:

- On site support
- Smart meters – VPN connections, troubleshooting and support of gatekeepers, virtual PC with secure VPN access
- Manage security and access for all systems
- Managed network switches
- Management of CCTV system over fiber network
- Support of all electronic equipment including PCs, laptops, servers, printers
- Support for all servers and systems related to
 - o AS2 file transfer and tunnels for SM Communications
 - o Backup Elster EA_MS Server for SM data collection & reporting
 - o Customer web portal – eCare
 - o Worktech – work order/purchasing/asset manager program
 - o Great Plains – financial/payroll system
 - o File Nexus – file storage
 - o IT server (windows update, anti-virus, backup domain controller)
 - o Harris billing/CIS system

2012 increase in IT support is to cover the maintenance and support of the customer web portal as well as providing a new VOIP telephone system. The increase in utilities is based on the most recent invoices as well as a district increase in water and sewer.

Table 4.6 – Breakdown of Maintenance of General Plant

Account Description	2010	2011	2012 Bridge	2013 Test
<i>Corporate Cost Allocation</i>				
5675 Utilities	\$ 34,156	\$ 45,457	\$ 46,525	\$ 49,920
5675 Cleaning/mats/garbage	\$ 15,785	\$ 16,913	\$ 15,160	\$ 20,000
5675 Outside maintenance/snowplowing	\$ 7,243	\$ 9,495	\$ 13,315	\$ 14,000
5675 Environmental disposal	\$ 25,000	\$ -	\$ -	\$ -
5675 IT Support	\$ 117,399	\$ 134,248	\$ 148,000	\$ 148,000
Total - Maintenance of General Plant	\$ 199,583	\$ 206,113	\$ 223,000	\$ 231,920

4.0 Energy Probe # 21

Ref: Exhibit 4, Tab 2, Schedule 3

- a) Please provide the total cost associated with the Management Fee for each of 2009 through 2011 on an actual basis, along with the forecast for 2012 and 2013.

Please see response to 4.0 Energy Probe #20 above.

- b) How many apprentice positions did LPDL have in each of 2009 through 2011 and forecast for 2012 and 2013?

- 2009 1 apprentice
- 2010 1 apprentice
- 2011 1 apprentice
- 2012 0 apprentice
- 2013 1 apprentice (would be replacing retiring staff if needed-no incremental wage cost)

4.0 - VECC- 23.0

Reference: Exhibit 4, Tab 2, Schedule 3, page 18

- a) Please show separately the management fees included in account 5665 for the period 2009 through 2012.**

Please see response to 4.0 Energy Probe #20 above.

	2009	2010	2011	2012 Bridge	2013 Test
Management Fee	\$ 651,585	\$ 698,341	\$ 644,974	\$ 690,028	\$ 675,221

4.0-Staff-21

Ref: Exhibit 4/ Tab 2/ Schedule 5 – Corporate Cost Allocation

LPDL states that “[f]inancial services increased in 2013 over 2009 due to the conversion to IFRS, the implementation of the fixed asset database and the 2013 Cost of Service rate application.”

- a) Please provide the completion date for the initiatives related to IFRS conversion, implementation of the fixed asset database and Cost of Service application. If the initiatives are not completed yet, please provide an estimate of the completion date.**

These three initiatives are not yet complete. IFRS and the fixed asset database will be ongoing and rate applications will be annual, just differing in intensity.

- b) Please identify whether the costs included in this application (2013) are considered as one-time or ongoing expenses.**

The costs included in this application are considered ongoing expenses. The costs associated with one-time expenses have not been included in this application and would have been coded to a Regulatory asset account (ie. incremental costs for IFRS).

- c) Please advise whether the costs related to the Cost of Service application are also included in Table 4.1.6(a) (Exhibit 4/ Tab 1/ Sch.1, p.7). If so, please provide the amount.**

Account 5665 contains the costs for the management fee of which a portion of the costs relate to rate applications and regulatory filings. This was separated on Table 4.1.6 (shows account 5665 in second column). This was to avoid including the costs twice but to highlight the type of cost at the same time. Account 5655 Regulatory costs is in revenue requirement for \$83,530 in 2013 while Table 4.1.6(a) shows total costs for Regulatory items as \$163,235.

4-SEC-13

[Ex. 4/Tab 2/Sch. 4/p.1]

Please provide a copy the Applicant's collective agreement with its union?

See Appendix 4-A – Collective Agreement

4-SEC-14

[Ex. 4/Tab 2/Sch. 4/p.1]

Since the Applicant's collective agreement with its union ends on June 30th 2013, what percentage increase in compensation is the Applicant forecasting in this Application for its next collective agreement? Which LDCs does the Applicant believe it competes with directly for labour?

LPDL is forecasting a 3% increase in compensation for its next collective agreement. LPDL believes it competes with the following LDCs directly for labour:

Hydro One	\$38.75
Parry Sound	\$34.90
Orillia Power	\$35.09
Lakeland Power	\$34.29

A number of the collective agreements negotiated in the past few months in and surrounding the Lakeland area under C.U.P.E. have settled at a 3% annual increase.

4.0 Energy Probe # 22

Ref: Exhibit 4, Tab 2, Schedule 4

- a) What is the impact on the test year revenue requirement if the increases were decreased from 3% to 2% for both 2012 and 2013 for the Management employees? Please indicate the impact on both the wage increase and, if applicable, the benefit increases.**

The impact on the test year revenue requirement if the increase was 2% for Management employees is a decrease of \$6,322 combined wages and benefits.

- b) What is the impact on the test year revenue requirement if the increases were decreased from 3% to 2% for both 2012 and 2013 for the Non-Union employees? Please indicate the impact on both the wage increase and, if applicable, the benefit increases.**

The impact on the test year revenue requirement if the increase was 2% for Non-union employees is a decrease of \$6,417 combined wages and benefits.

- c) What is the impact on the test year revenue requirement if the increases were decreased from 3% to 2% for both 2012 and 2013 for the Union employees? Please indicate the impact on both the wage increase and, if applicable, the benefit increases.**

The impact on the test year revenue requirement if the increase was 2% for Union employees is a decrease of \$26,118 combined wages and benefits.

4.0 Energy Probe # 23

Ref: Exhibit 4, Tab 2, Schedule 5

- a) Please explain how the mark up for the shared services shown for 2013 were calculated. For example, how was the mark up of 14.3% for the fibre optic connection (\$16,000 price and \$14,000 cost) determined.**

The services referenced are not shared services but rather services in that LPDL is charged cost plus for the services provided by Lakeland Energy. Lakeland Energy is a competitive business that provides these and other similar services to other local businesses and municipalities.

- b) Please confirm that the mark ups used for each of the shared services provided to LPDL are the same for the services provided to other utilities, districts and municipalities. If this cannot be confirmed, please provide a table that shows the mark up for each service to LPDL and to each other entity taking these services from Lakeland Energy. These other entities can be identified by letter rather than name, for confidentiality purposes.**

Service	Margin % LPDL services	Margin % Other customers
GIS Services	4.8%	53.8%
IT Support	8.8%	18.7%
Fibre Optic Connection	12.5%	22.2%

4-SEC-15

[Ex. 4/Appendix A/p.10]

Please reconcile the cost allocation percentages set out on p.10 of the Affiliate Services Agreement with the information in Appendix 2-N.

The cost allocation percentages set out on p.10 of the Affiliate Services Agreement were those in place in 2008. These percentages are reviewed annually and the actual cost allocator for the respective year as identified in Appendix 2-N (ie. timesheets, asset base, revenue percent)

4.0-Staff-22

Ref: Exhibit 4/ Tab 3/ Schedule 1 - PILs

Table 4.3.1 of the above reference provides the actual and forecasted PILs for historical, bridge and test years. Staff has prepared a table below comparing the variance between actual and forecasted PILs as identified in table 4.3.1 with the PILs amounts provided in the Board's PILs model filed under Exhibit 4/ Appendix C.

Year	2011	2012	2013
Table 4.3.1 (PILs)	\$176,592	\$27,029	\$160,968
Appendix C (PILs)	\$186,448	\$187,972	\$148,725

Please explain the difference of the PILs amounts between the periods from 2011 to 2013.

2011 - While reviewing the information for the above table, it was noticed that the amount in Table 4.3.1 for 2011 was incorrectly entered. Line 770 on the 2011 Tax Return indicates that the amount should be \$186,449, a match to the amount calculated in the Board's PILs model.

2012 – The amount of \$27,029 is based on the current distribution rates and 2012 expenses as identified in the application. The net accounting income is \$247,976 and the tax adjustments are \$73,595, resulting in a taxable income of \$174,381. This is below the threshold on tax rates, putting it into the lower tax rate of 15.5% rather than 26.5%. For the PILs model, an incorrect link for the accounting income on 'Income before PILs/Taxes – T2S1 line # A' brought in \$915,000 as income instead of \$247,976. When the correct amount is inputted, the PILs amount for 2012 Bridge Year is \$27,029 in the Board's PILs model. A revised model including all changes from IR responses will be provided in Appendix 4B and the excel version remitted as well.

Table 4-7 – Calculation of Utility Income before Income Taxes (from original application)

Description	2012 Bridge Actual (MIFRS)	2013 Test Existing Rates (MIFRS)	2013 Test - Required Revenue (MIFRS)
Revenue			
Revenue Deficiency			392,906
Distribution Revenue	5,055,577	5,066,854	5,066,854
Other Operating Revenue (Net)	288,796	313,628	313,628
Total Revenue	5,344,372	5,380,482	5,773,388
Costs and Expenses			
Administrative & General, Billing & Collecting	2,160,541	2,198,781	2,198,781
Operation & Maintenance	1,108,073	1,118,046	1,118,046
Depreciation & Amortization	1,225,639	1,010,680	1,010,680
Property Taxes	10,290	10,702	10,702
Amortization of deferred balance		-58,599	-58,599
Return on PP&E adj		-15,517	-15,517
Deemed Interest	591,854	605,202	605,202
Total Costs and Expenses	5,096,396	4,869,295	4,869,295
Utility Income Before Income Taxes	247,976	511,187	904,093
Income Taxes:			
Corporate Income Taxes	27,029	56,848	160,968
Total Income Taxes	27,029	56,848	160,968
Utility Net Income	220,947	454,339	743,125
Income Tax Expense Calculation:			
Accounting Income	247,976	511,187	904,093
Tax Adjustments to Accounting Income	-73,595	-164,592	-164,592
Taxable Income	174,381	346,595	739,501
Income Tax Expense	27,029	56,848	160,968
Tax Rate Reflecting No Tax Credits	15.5000%	26.50%	26.50%
Tax Credit	0	35,000	35,000

Table 4-8 – Revised PILs model – Bridge Year Tax Provision – from original application

PILS Tax Provision - Bridge Year

					Wires Only	
Regulatory Taxable Income					\$	174,381 A
Ontario Income Taxes						
<i>Income tax payable</i>	Ontario Income Tax	4.50%	B	\$	7,847	C = A * B
<i>Small business credit</i>	Ontario Small Business Threshold	\$ -	D			
	Rate reduction	-7.00%	E	\$	-	F = D * E
<i>Ontario Income tax</i>					\$	7,847 J = C + F
Combined Tax Rate and PILs						
	Effective Ontario Tax Rate	4.50%	K = J / A			
	Federal tax rate	11.00%	L			
	Combined tax rate				15.50%	M = K + L
Total Income Taxes					\$	27,029 N = A * M
	Investment Tax Credits					O
	Miscellaneous Tax Credits					P
	Total Tax Credits				\$	- Q = O + P
Corporate PILs/Income Tax Provision for Bridge Year					\$	27,029 R = N - Q

2013 – The amount used in Table 4.3.1 is the PILs calculated in the Revenue Deficiency/Sufficiency model and it now agrees with PILs in Income Tax Workform. The difference was due to the handling of the tax credit as a true tax credit or as a reduction to tax rate.

Updated Table from original application:

Year	2011	2012	2013 Revised with IR changes
Table 4.3.1 (PILs)	\$186,449	\$27,029	\$145,803
Appendix C (PILs)	\$186,448	\$27,029	\$145,803

4.0 - VECC- 24.0

Reference: Exhibit 4, Tab 2, Schedule 2, page 3

- a) Please explain the nature of the donations shown in account 6205 and explain why LPDL believes these are appropriate costs to be recovered in rates.**

The only amounts included in account 6205 for inclusion in the revenue requirement are those related to LEAP funding, currently \$6,900 in 2013. Table 4.2.13 indicates that all other donations have been removed under the section "Adjustments for non-recoverable items".

4.0-Staff-23

Ref: Exhibit 4/ Tab 2/ Schedule 7/ Page 8, Table 4.2.7; MIFRS Webinar dated July 19, 2012, Example 1; Chapter 2 of the Filing Requirements for Electricity Transmission & Distribution Applications, dated June 28, 2012, S2.12.4

An applicant that files a 2013 COS application must provide evidence that indicates the IFRS-CGAAP Transitional PP&E Deferral account is to be cleared in rates as required in the 2013 COS filing requirements. In addition, the applicant must make an adjustment to the test year depreciation expense either in Appendix 2-CD (or Appendix 2-CH 2013 MIFRS depreciation expense) as part of distribution expenses for the amortization of account 1575.

Table 4.2.27, Amortization Expense for 2013 Test Year –MIFRS, does not show the adjustment to the test year depreciation expense relating to the IFRS-CGAAP Transitional PP&E Deferral account.

Please complete and submit a revised Table 4.2.27 showing the depreciation expense adjustment resulting from the amortization of account 1575.

Appendix 2-B in the evidence (Filing Requirements) as well as Appendix 2-CH and reprinted below shows the adjustment that was made for amortization related to the deferral account (\$58,599). These are as filed in the original evidence spreadsheet 'Filing Requirements_Chapter 2_Appendices and in Ex 2/Tab 2/Sch 1 page 7. The amount of \$952,080 was the amount used in the RRWF as part of distribution expenses for the amortization of account 1575.

(The first two tables below are reprinted from original application – no changes from IR responses).

In light of the response to 2.0-Energy Probe-10, LPDL will not be implementing the PP&E deferral as it has deferred IFRS implementation and has implemented an

accounting change instead for the useful lives. Table 4-11 reflects the elimination of the amortization of Account 1575.

Table 4-9 – Reprinted from original application (Table 2.2.5)

Appendix 2-B
Fixed Asset Continuity Schedule

Year **2013** **MIFRS**

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)		\$ 377,309	\$ 10,000		\$ 387,309	\$ 279,569	\$ 22,720		\$ 302,289	\$ 85,020
12	1611	Computer Software (Formally known as Account 1925) - Smart Meters		\$ 202,361			\$ 202,361	\$ 131,535	\$ 70,826		\$ 202,361	\$ -
CEC	1612	Land Rights (Formally known as Account 1906)		\$ 521,004	\$ 5,000		\$ 526,004	\$ 15,147	\$ -		\$ 15,147	\$ 510,857
N/A	1805	Land		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1808	Buildings		\$ 1,840,984		\$- 1,111	\$ 1,839,873	\$ 252,408	\$ 76,374	\$- 441	\$ 328,341	\$ 1,511,532
13	1810	Leasehold Improvements		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV		\$ 3,327,713	\$ 150,000		\$ 3,477,713	\$ 963,283	\$ 76,224		\$ 1,039,507	\$ 2,438,206
47	1825	Storage Battery Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1830	Poles, Towers & Fixtures		\$ 6,101,352	\$ 147,400	\$- 7,373	\$ 6,241,379	\$ 3,062,560	\$ 210,027	\$- 3,884	\$ 3,268,704	\$ 2,972,676
47	1835	Overhead Conductors & Devices		\$ 3,539,709	\$ 123,000	\$- 3,972	\$ 3,658,738	\$ 1,179,978	\$ 154,749	\$- 2,565	\$ 1,332,163	\$ 2,326,575
47	1840	Underground Conduit		\$ 3,197,384	\$ 155,500		\$ 3,352,884	\$ 1,536,379	\$ 49,303		\$ 1,585,682	\$ 1,767,202
47	1845	Underground Conductors & Devices		\$ 2,056,794	\$ 404,500	\$- 27,724	\$ 2,433,569	\$ 578,068	\$ 72,902	\$- 18,718	\$ 632,253	\$ 1,801,317
47	1850	Line Transformers		\$ 6,172,396	\$ 297,800		\$ 6,470,196	\$ 2,442,689	\$ 198,595		\$ 2,641,284	\$ 3,828,913
47	1855	Services (Overhead & Underground)		\$ 636,102	\$ 111,800		\$ 747,902	\$ 135,310	\$ 15,292		\$ 150,603	\$ 597,299
47	1860	Meters		\$ 332,365	\$ 84,500	\$- 49,152	\$ 367,713	\$ 75,551	\$ 22,533	\$- 8,192	\$ 89,892	\$ 277,821
47	1860	Meters (Stranded Meters)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1860	Meters (Smart Meters)		\$ 1,599,223	\$ 15,500	\$- 2,700	\$ 1,612,023	\$ 235,557	\$ 109,720	\$- 450	\$ 344,828	\$ 1,267,196
N/A	1905	Land		\$ 278,455			\$ 278,455	\$ -	\$ -		\$ -	\$ 278,455
47	1908	Buildings & Fixtures		\$ 174,386			\$ 174,386	\$ 56,853	\$ 5,651		\$ 62,503	\$ 111,883
13	1910	Leasehold Improvements		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)		\$ 242,043	\$ 10,000		\$ 252,043	\$ 147,746	\$ 22,647		\$ 170,392	\$ 81,651
8	1915	Office Furniture & Equipment (5 years)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
10	1920	Computer Equipment - Hardware		\$ 175,959			\$ 175,959	\$ 175,959	\$ -		\$ 175,959	\$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ 105,477			\$ 105,477	\$ 105,476	\$ -		\$ 105,476	\$ 0
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ 94,705			\$ 94,705	\$ 85,705	\$ 2,000		\$ 87,705	\$ 7,000
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07) Smart Meters		\$ 46,164			\$ 46,164	\$ 24,621	\$ 10,772		\$ 35,392	\$ 10,772
10	1930	Transportation Equipment		\$ 1,214,180	\$ 395,000	\$- 190,067	\$ 1,419,113	\$ 776,491	\$ 101,869	\$- 190,067	\$ 688,293	\$ 730,820
8	1935	Stores Equipment		\$ 10,960			\$ 10,960	\$ 9,281	\$ 697		\$ 9,978	\$ 982
8	1940	Tools, Shop & Garage Equipment		\$ 311,748	\$ 45,000		\$ 356,748	\$ 196,207	\$ 28,028		\$ 224,234	\$ 132,514
8	1945	Measurement & Testing Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1950	Power Operated Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1955	Communications Equipment		\$ 188,721			\$ 188,721	\$ 142,705	\$ 13,944		\$ 156,649	\$ 32,072
8	1955	Communication Equipment (Smart Meters)		\$ 410,583			\$ 410,583	\$ 156,988	\$ 33,813		\$ 190,800	\$ 219,783
8	1960	Miscellaneous Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1975	Load Management Controls Utility Premises		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1980	System Supervisor Equipment		\$ 100,000	\$ 100,000		\$ 200,000	\$ 2,500	\$ 7,500		\$ 10,000	\$ 190,000
47	1985	Miscellaneous Fixed Assets		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1995	Contributions & Grants		\$- 4,997,238			\$- 4,997,238	\$- 1,267,767	\$- 193,638		\$- 1,461,405	\$- 3,535,833
	etc.			\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
		Total		\$ 28,260,840	\$ 2,055,000	\$- 282,099	\$ 30,033,741	\$ 11,500,798	\$ 1,112,547	\$- 224,317	\$ 12,389,029	\$ 17,644,712

10		Transportation
8		Stores Equipment

Less: Fully Allocated Depreciation

Transportation	\$ 101,869
Deferred PP&E	\$ 58,599
Net Depreciation	\$ 952,080

Table 4-10 – Reprinted from original application (from Filing Requirements template)

Appendix 2-CH
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2013

		Year	2013	MIFRS			
Account	Description	Additions	Years (new additions only)	Depreciation Rate on New Additions	2013 Depreciation Expense ¹ (h)=2012 Full Year Depreciation + ((d)*0.5)/(f)	2013 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance ² (m) = (h) - (l)
		(d)	(f)	(g) = 1 / (f)			
1611	Computer Software (Formally known as Account 1925)	\$ 10,000.00	5.00	20.00%	\$ 22,720.00	\$ 22,720.00	\$ -
1611	Computer Software (Formally known as Account 1925) - Smart Meters	\$ -	5.00	20.00%	\$ 70,826.49	\$ 70,826.49	\$ -
1612	Land Rights (Formally known as Account 1906)	\$ 5,000.00	-	0.00%	\$ -	\$ -	\$ -
1805	Land	\$ -	-	0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ -	50.00	2.00%	\$ 76,373.85	\$ 76,373.85	\$ -
1810	Leasehold Improvements	\$ -	-	0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ -	-	0.00%	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 150,000.00	40.00	2.50%	\$ 76,224.08	\$ 76,224.08	\$ -
1825	Storage Battery Equipment	\$ -	-	0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 147,400.00	45.00	2.22%	\$ 210,027.31	\$ 210,027.31	\$ -
1835	Overhead Conductors & Devices	\$ 123,000.00	60.00	1.67%	\$ 154,749.49	\$ 154,749.49	\$ -
1840	Underground Conduit	\$ 155,500.00	40.00	2.50%	\$ 49,302.96	\$ 49,302.96	\$ -
1845	Underground Conductors & Devices	\$ 404,500.00	45.00	2.22%	\$ 72,902.16	\$ 72,902.16	\$ -
1850	Line Transformers	\$ 297,800.00	40.00	2.50%	\$ 198,594.80	\$ 198,594.80	\$ -
1855	Services (Overhead & Underground)	\$ 111,800.00	45.00	2.22%	\$ 15,292.42	\$ 15,292.42	\$ -
1860	Meters	\$ 84,500.00	15.00	6.67%	\$ 22,532.85	\$ 22,532.85	\$ -
1860	Meters (Stranded Meters)	\$ -	-	0.00%	\$ -	\$ -	\$ -
1860	Meters (Smart Meters)	\$ 15,500.00	15.00	6.67%	\$ 109,720.34	\$ 109,720.34	\$ -
1905	Land	\$ -	-	0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ -	50.00	2.00%	\$ 5,650.64	\$ 5,650.64	\$ -
1910	Leasehold Improvements	\$ -	-	0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 10,000.00	10.00	10.00%	\$ 22,646.51	\$ 22,646.51	\$ -
1915	Office Furniture & Equipment (5 years)	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ -	5.00	20.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	5.00	20.00%	\$ 2,000.00	\$ 2,000.00	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07) - Smart Meters	\$ -	5.00	20.00%	\$ 10,771.60	\$ 10,771.60	\$ -
1930	Transportation Equipment	\$ 395,000.00	7.68	13.03%	\$ 101,868.70	\$ 101,868.70	\$ -
1935	Stores Equipment	\$ -	10.00	10.00%	\$ 696.77	\$ 696.77	\$ -
1940	Tools, Shop & Garage Equipment	\$ 45,000.00	10.00	10.00%	\$ 28,027.53	\$ 28,027.53	\$ -
1945	Measurement & Testing Equipment	\$ -	-	0.00%	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ -	-	0.00%	\$ -	\$ -	\$ -
1955	Communications Equipment	\$ -	10.00	10.00%	\$ 13,944.19	\$ 13,944.19	\$ -
1955	Communication Equipment (Smart Meters)	\$ -	10.00	10.00%	\$ 33,812.74	\$ 33,812.74	\$ -
1960	Miscellaneous Equipment	\$ -	-	0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	-	0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ 100,000.00	20.00	5.00%	\$ 7,500.00	\$ 7,500.00	\$ -
1985	Miscellaneous Fixed Assets	\$ -	-	0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ -	42.50	2.35%	\$ 193,638.15	\$ 193,638.15	\$ -
etc.		\$ -	-	0.00%	\$ -	\$ -	\$ -
				0.00%	\$ -	\$ -	\$ -
	Total	\$ 2,055,000.00			\$ 1,112,547.27	\$ 1,112,547.27	\$ -
	Depreciation expense adjustment resulting from amortization of Account 1575				\$ 58,598.75		
	Total Depreciation expense to be included in the test year revenue requirement				\$ 1,053,948.52		

Table 4-11 – Revised Amortization expense for 2013

		Year	2013	MIFRS	
Account	Description	Additions	Years (new additions only)	Depreciation Rate on New Additions	2013 Depreciation Expense ¹ (h)=2012 Full Year Depreciation + ((d)*0.5)/(f)
		(d)	(f)	(g) = 1 / (f)	
1611	Computer Software (Formally known as Account 1925)	\$ 35,000.00	5.00	20.00%	\$ 14,072.00
1611	Computer Software (Formally known as Account 1925) - Smart Meters	\$ -	5.00	20.00%	\$ 70,826.49
1612	Land Rights (Formally known as Account 1906)	\$ 5,000.00	-	0.00%	\$ -
1805	Land	\$ -	-	0.00%	\$ -
1808	Buildings	\$ -	50.00	2.00%	\$ 76,476.03
1810	Leasehold Improvements	\$ -	-	0.00%	\$ -
1815	Transformer Station Equipment >50 kV	\$ -	-	0.00%	\$ -
1820	Distribution Station Equipment <50 kV	\$ 205,000.00	40.00	2.50%	\$ 75,478.98
1825	Storage Battery Equipment	\$ -	-	0.00%	\$ -
1830	Poles, Towers & Fixtures	\$ 147,400.00	45.00	2.22%	\$ 211,700.22
1835	Overhead Conductors & Devices	\$ 123,000.00	60.00	1.67%	\$ 155,811.43
1840	Underground Conduit	\$ 155,500.00	40.00	2.50%	\$ 53,061.92
1845	Underground Conductors & Devices	\$ 404,500.00	45.00	2.22%	\$ 78,593.71
1850	Line Transformers	\$ 297,800.00	40.00	2.50%	\$ 211,527.85
1855	Services (Overhead & Underground)	\$ 111,800.00	45.00	2.22%	\$ 16,819.13
1860	Meters	\$ 84,500.00	15.00	6.67%	\$ 22,525.32
1860	Meters (Stranded Meters)	\$ -	-	0.00%	\$ -
1860	Meters (Smart Meters)	\$ 15,500.00	15.00	6.67%	\$ 109,720.34
1905	Land	\$ -	-	0.00%	\$ -
1908	Buildings & Fixtures	\$ -	50.00	2.00%	\$ 5,755.04
1910	Leasehold Improvements	\$ -	-	0.00%	\$ -
1915	Office Furniture & Equipment (10 years)	\$ -	10.00	10.00%	\$ 21,146.51
1915	Office Furniture & Equipment (5 years)	\$ -	-	0.00%	\$ -
1920	Computer Equipment - Hardware	\$ -	5.00	20.00%	\$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	-	0.00%	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 10,000.00	5.00	20.00%	\$ 2,400.01
1920	Computer Equip.-Hardware(Post Mar. 19/07) - Smart Meters	\$ -	5.00	20.00%	\$ 10,771.60
1930	Transportation Equipment	\$ 395,000.00	7.68	13.03%	\$ 101,857.41
1935	Stores Equipment	\$ -	10.00	10.00%	\$ 696.77
1940	Tools, Shop & Garage Equipment	\$ 95,000.00	10.00	10.00%	\$ 25,521.42
1945	Measurement & Testing Equipment	\$ -	-	0.00%	\$ -
1950	Power Operated Equipment	\$ -	-	0.00%	\$ -
1955	Communications Equipment	\$ -	10.00	10.00%	\$ 13,944.19
1955	Communication Equipment (Smart Meters)	\$ -	10.00	10.00%	\$ 33,812.74
1960	Miscellaneous Equipment	\$ -	-	0.00%	\$ -
1975	Load Management Controls Utility Premises	\$ -	-	0.00%	\$ -
1980	System Supervisor Equipment	\$ 200,000.00	20.00	5.00%	\$ 5,000.00
1985	Miscellaneous Fixed Assets	\$ -	-	0.00%	\$ -
1995	Contributions & Grants	\$ -	42.50	2.35%	\$ 219,755.80
etc.		\$ -	-	0.00%	\$ -
				0.00%	\$ -
	Total	\$ 2,285,000.00			\$ 1,097,763.30
Depreciation expense adjustment resulting from amortization of Account 1575					\$ -
Total Depreciation expense to be included in the test year revenue requirement					\$ 1,097,763.30

4.0 Energy Probe # 24

Ref: Exhibit 4, Tab 2, Schedule 7

Please confirm that LPDL's 2009 rates were set based on the use of the half year rule for depreciation for assets added in the 2009 forecast. If this cannot be confirmed, please indicate how the depreciation for capital additions in 2009 was accounted for in the last rebasing application.

LPDL has always used the half year rule. LPDL confirms that this rule was used for 2009 additions.

4.0 Energy Probe # 25

Ref: Exhibit 4, Tab 2, Schedule 7

The calculation of the depreciation expense for 2011 and 2012 (CGAAP) shown in Tables 4.2.22 and 4.2.24 include an adjustment for fully depreciated costs. However, the calculations for 2012 (MIFRS) and 2013 shown in Tables 4.2.26 and 4.2.27 do not include a column to reflect assets that have become fully depreciated in 2012 and/or 2013. Please explain how the depreciation calculations for the bridge and test years have taken into account assets that have/will become fully depreciated in those years.

Under IFRS 1, in 2012 the assets installed are reset to NBV with a revised remaining useful life. As none of the assets under this exemption had a remaining useful life of less than 1 year, none would be fully depreciated, therefore there is no adjustment for fully depreciated assets. The second last column in the table below (reprinted from Filing_Requirements_Chapter 2_Appendices excel file provided in evidence), shows the adjustment for assets that became fully depreciated during 2012, and therefore, are not included in the calculation for 2013. The tables below are from the original application, no changes related to IR responses.

Appendix 2-CG Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2013

Year 2012 MIFRS

Account	Description	Opening NBV as at Jan 1, 2012 ⁵	Additions	Average Remaining Life of Opening NBV ⁴	Years (new additions only) ³	Depreciation Rate on New Additions	Depreciation Expense on Opening NBV	Depreciation Expense on Additions ¹	2012 Depreciation Expense	2012 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance ²	Depreciation Expense on 2012 Full Year Additions	Less Depreciation Expense on Assets Fully Depreciated during the year (o)	2012 Full Year Depreciation ⁶
		(a)	(d)	(i)	(f)	(g) = 1 / (f)	(j) = (a) / (i)	(h) = ((d)*0.5)/(f)	(k) = (j) + (h)		(m) = (k) - (l)	(n) = ((d)/(f))		(p) = (j) + (n) - (o)
1611	Computer Software (Formally known as Account 1925)	\$ 101,985.00	\$ 108,600.00	1.00	5.00	20.00%	\$ 101,985.00	\$ 10,860.00	\$ 112,845.00	\$ 112,845.00	\$ -	\$ 21,720.00	\$ 101,985.00	\$ 21,720.00
1611	Computer Software (Formally known as Account 1925) - Smart Meters	\$ 141,652.98	\$ -	2.00	5.00	20.00%	\$ 70,826.49	\$ -	\$ 70,826.49	\$ 70,826.49	\$ -	\$ -	\$ -	\$ 70,826.49
1612	Land Rights (Formally known as Account 1906)	\$ 500,857.00	\$ 5,000.00			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1805	Land	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1808	Buildings	\$ 1,664,950.00	\$ -	21.80	50.00	2.00%	\$ 76,373.85	\$ -	\$ 76,373.85	\$ 76,373.85	\$ -	\$ -	\$ -	\$ 76,373.85
1810	Leasehold Improvements	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 2,332,467.00	\$ 105,000.00	32.52	40.00	2.50%	\$ 71,724.08	\$ 1,312.50	\$ 73,036.58	\$ 73,036.58	\$ -	\$ 2,625.00	\$ -	\$ 74,349.08
1825	Storage Battery Equipment	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 3,027,588.00	\$ 224,750.00	14.85	45.00	2.22%	\$ 203,877.98	\$ 2,497.22	\$ 206,375.20	\$ 206,375.20	\$ -	\$ 4,994.44	\$ 482.89	\$ 208,389.53
1835	Overhead Conductors & Devices	\$ 2,342,799.00	\$ 174,750.00	15.50	60.00	1.67%	\$ 151,148.32	\$ 1,456.25	\$ 152,604.57	\$ 152,604.57	\$ -	\$ 2,912.50	\$ 336.33	\$ 153,724.49
1840	Underground Conduit	\$ 1,620,530.00	\$ 86,750.00	35.86	40.00	2.50%	\$ 45,190.46	\$ 1,084.38	\$ 46,274.84	\$ 46,274.84	\$ -	\$ 2,168.75	\$ -	\$ 47,359.21
1845	Underground Conductors & Devices	\$ 1,343,671.00	\$ 210,500.00	21.00	45.00	2.22%	\$ 63,984.33	\$ 2,338.89	\$ 66,323.22	\$ 66,323.22	\$ -	\$ 4,677.78	\$ 254.40	\$ 68,407.71
1850	Line Transformers	\$ 3,647,540.00	\$ 288,750.00	19.36	40.00	2.50%	\$ 188,405.99	\$ 3,609.38	\$ 192,015.37	\$ 192,015.37	\$ -	\$ 7,218.75	\$ 752.44	\$ 194,872.30
1855	Services (Overhead & Underground)	\$ 439,514.00	\$ 74,500.00	35.46	45.00	2.22%	\$ 12,394.64	\$ 827.78	\$ 13,222.42	\$ 13,222.42	\$ -	\$ 1,655.56	\$ -	\$ 14,050.20
1860	Meters	\$ 207,286.94	\$ 90,000.00	13.50	15.00	6.67%	\$ 15,354.59	\$ 3,000.00	\$ 18,354.59	\$ 18,354.59	\$ -	\$ 6,000.00	\$ 1,638.40	\$ 19,716.19
1860	Meters (Stranded Meters)	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1860	Meters (Smart Meters)	\$ 1,492,879.58	\$ -	13.50	15.00	6.67%	\$ 110,583.67	\$ -	\$ 110,583.67	\$ 110,583.67	\$ -	\$ -	\$ 1,380.00	\$ 109,203.67
1905	Land	\$ 278,455.00	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ 123,184.00	\$ -	21.80	50.00	2.00%	\$ 5,650.64	\$ -	\$ 5,650.64	\$ 5,650.64	\$ -	\$ -	\$ -	\$ 5,650.64
1910	Leasehold Improvements	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 105,944.00	\$ 10,000.00	5.01	10.00	10.00%	\$ 21,146.51	\$ 500.00	\$ 21,646.51	\$ 21,646.51	\$ -	\$ 1,000.00	\$ -	\$ 22,146.51
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 0.31	\$ -	-	5.00	20.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ 0.20	\$ -	-	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 27,087.86	\$ 10,000.00	1.00	5.00	20.00%	\$ 27,087.86	\$ 1,000.00	\$ 28,087.86	\$ 28,087.86	\$ -	\$ 2,000.00	\$ 27,087.86	\$ 2,000.00
1920	Computer Equip.-Hardware(Post Mar. 19/07) - Smart Meters	\$ 32,314.79	\$ -	3.00	5.00	20.00%	\$ 10,771.60	\$ -	\$ 10,771.60	\$ 10,771.60	\$ -	\$ -	\$ -	\$ 10,771.60
1930	Transportation Equipment	\$ 410,640.00	\$ 115,000.00	5.73	10.00	10.00%	\$ 71,664.92	\$ 5,750.00	\$ 77,414.92	\$ 77,414.92	\$ -	\$ 11,500.00	\$ 7,024.23	\$ 76,140.69
1935	Stores Equipment	\$ 2,376.00	\$ -	3.41	10.00	10.00%	\$ 696.77	\$ -	\$ 696.77	\$ 696.77	\$ -	\$ -	\$ -	\$ 696.77
1940	Tools, Shop & Garage Equipment	\$ 78,319.00	\$ 60,000.00	3.96	10.00	10.00%	\$ 19,777.53	\$ 3,000.00	\$ 22,777.53	\$ 22,777.53	\$ -	\$ 6,000.00	\$ -	\$ 25,777.53
1945	Measurement & Testing Equipment	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1955	Communications Equipment	\$ 59,960.00	\$ -	4.30	10.00	10.00%	\$ 13,944.19	\$ -	\$ 13,944.19	\$ 13,944.19	\$ -	\$ -	\$ -	\$ 13,944.19
1955	Communication Equipment (Smart Meters)	\$ 287,408.27	\$ -	8.50	10.00	10.00%	\$ 33,812.74	\$ -	\$ 33,812.74	\$ 33,812.74	\$ -	\$ -	\$ -	\$ 33,812.74
1960	Miscellaneous Equipment	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ -	\$ 100,000.00	20.00	20.00	5.00%	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00
1985	Miscellaneous Fixed Assets	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ 3,923,109.00	\$ -	20.26	42.50	2.35%	\$ 193,638.15	\$ -	\$ 193,638.15	\$ 193,638.15	\$ -	\$ -	\$ -	\$ 193,638.15
etc.		\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 16,346,300.31	\$ 1,663,600.00				\$ 1,122,764.01	\$ 39,736.39	\$ 1,162,500.40	\$ 1,162,500.40	\$ -	\$ 79,472.78	\$ 140,941.55	\$ 1,061,295.24

4.0 Energy Probe # 26

**Ref: Exhibit 4, Appendix D &
Exhibit 2, Tab 2, Schedule 1, Table 2.2.3**

Please explain why the capital cost allowance schedule for 2011 in Appendix D of Exhibit 4 shows acquisitions of \$2,391,344, while the additions shown in the 2011 continuity statement in Table 2.2.3 of Exhibit 2, Tab 2, Schedule 1 shows a figure of \$2,466,118. Please explain which additions in 2011 are not eligible for addition to CCA.

The difference of \$74,774 relates to land rights of \$22,650 and \$52,124 that is part of the truck utilization on capital projects that reflects the depreciation of the truck as a cost.

4.0 Energy Probe # 27

**Ref: Exhibit 4, Tab 3, Schedule 2 &
Exhibit 2, Tab 2, Schedule 1**

Please explain why there are no entries on the 2012 and 2013 CEC Continuity Schedule when there are entries in the continuity schedules shown in Exhibit 2, Tab 2, Schedule 1 for account 1612 that is also labelled CEC in the CCA Class column, culminating in a closing balance at the end of 2013 of more than \$500,000.

The line item on Account 1612 under CCA class should not be labelled as CEC but rather N/A as it is a land related (non-depreciable) asset addition.

4.0 Energy Probe # 28

Ref: Exhibit 4, Tab 3, Schedule 2

Does LPDL have any positions that qualify for the Ontario Apprenticeship Tax Credit, Federal Job Creation Tax Credit or the Ontario Co-operative Education Tax Credit? If yes, please provide the number of employees for each tax credit.

LPDL does not have any employees that qualify for Ontario Co-operative Education Tax credit nor the Federal Job Creation Tax Credit. To date, LPDL has not applied for the Ontario Apprenticeship Tax Credit and has only had one apprentice in 2011 and none in 2012.

LPDL COLLECTIVE AGREEMENT

APPENDIX 4A

COLLECTIVE AGREEMENT

between

LAKELAND POWER DISTRIBUTION Ltd.

(hereinafter called 'the Company')

and

its EMPLOYEES

as represented by

THE CANADIAN UNION OF PUBLIC EMPLOYEES

AND ITS LOCAL 1813

(hereinafter called 'the Union')

From July 1, 2009 to June 30, 2013

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Article 1 - Preamble and Purpose

- 1.01 The general purpose of this Agreement is to establish and maintain orderly collective bargaining relations between the Company and its employees, to make provision for prompt and equitable disposition of grievances and to establish and maintain satisfactory working conditions, hours of work and wages for all employees who are subject to the provisions of this Agreement
- 1.02 The parties agree not to discriminate against any employee for reasons defined under the Human Rights Code (Ontario)

Article 2 - Recognition

The Company hereby recognizes the Union as the sole collective bargaining agent for all employees of the Company save and except Supervisor, persons above the rank of Supervisor, office staff, co-operative students, students employed during the school vacation period and persons regularly employed for not more than twenty-four (24) hours per week.

Article 3 - Managements Rights

The Union acknowledges that the Company has the exclusive right to manage its business and direct the working force, make, amend and enforce such rules and regulations as shall from time to time be required consistent with the terms of this Agreement.

Article 4 - Union Security and Check-off

- 4.01 As a condition of employment employees who are presently members of the Union shall remain members, and employees hired subsequent to the signing of this Agreement shall become and remain members of the Union.
- 4.02 During the term of this Agreement the Company agrees to deduct from the wages of each union member a sum of money equal to the monthly membership dues as established by the Union, and remit same to the Secretary-Treasurer of the Union before the end of each current month.
- 4.03 In consideration of this deduction and forwarding service by the Company, the Union agrees to indemnify and save the Company harmless against any claim or liability arising out of or resulting from the collection and forwarding of these dues.

Article 5 - Company Service Credit and Seniority

5.01 a) Credit for Company service shall accrue to regular employees whether or not they are members of the bargaining unit and shall represent an employee's service with the Company based on the employees most recent date of hire

b) Seniority shall be defined as the length of continuous employment a regular employee has within the bargaining unit based on the last date of hire into the bargaining unit.

5.02 An employee shall forfeit all of his accumulated Company service credit and seniority and his name shall be removed from Company records if he:

- i. terminates voluntarily;
- ii. is discharged and not reinstated;
- iii. retires;
- iv. is laid off for a period exceeding twelve (12) calendar months;
- v. fails to report for work after a lay-off within five (5) working days of recall, notice of which has been sent by registered mail to the last address the employee has reported to the Company;
- vi. is permanently disabled and unable to work for the Company in a job classification in which there is a job available, and the Company has exhausted all obvious avenues with respect to their obligations regarding duty to accommodate.
- vii. is absent from work because of occupational illness or injury for thirty (30) months or non-occupational illness or injury for eighteen (18) months.

5.03 A seniority list shall be posted by the Company by January 1st of each year.

Article 6 - Employee Categories

6.01 Temporary employees are persons hired for periods of not longer than six (6) months duration, or in the case of replacement of a bargaining unit employee on pregnancy and/or parental leave not longer than twelve (12) months duration, in positions which are not likely to become part of the Company's continuing organization. Temporary employees shall not accumulate seniority. Temporary employees may be discharged at the sole discretion of the Company, and shall not have recourse to the grievance procedure.

6.02 Probationary employees are persons hired on trial to determine their suitability for continuing employment in regular positions. An employee shall be considered probationary for a six (6) month period. At the successful completion of an employees probation period the employee will receive seniority, backdated to his most recent date of hire into the bargaining unit. During this period of probation he shall, unless the context otherwise provides, have all the rights and privileges of this Collective Agreement except that he may be discharged at the sole discretion of the commission and without recourse.

6.03 Regular employees are persons who have satisfactorily served a probationary period.

6.04 When an employee is assigned to relieve in the Lead Hand position for a minimum of one (1) working day or more, the employee will be paid a premium of 4%. It is understood that when an assignment or project requires three (3) or more employees,

the employer shall assign a Lead Hand who shall be paid a premium of 4% for the duration of that assignment or project.

6.05 When an employee is assigned to relieve in a supervisory position for a minimum of one working day or more, the employee will be paid a premium of 8%.

Article 7 - Strikes/Lockouts

7.01 During the term of this Agreement the Company agrees not to lock out its employees, and the Union agrees that no cessation or slowdown of production will occur.

7.02 Employees are not required to cross picket lines except to perform duties relative to the Company's operation and the maintenance of service to equipment within the Company's jurisdiction. Employees will not be required to cross a picket line where violence is threatened.

Article 8 - Grievance and Arbitration Procedure

8.01 Grievance Definition

For the purposes of this Agreement a dispute, claim or complaint which involves an alleged violation, an interpretation or application of this Agreement shall be considered a matter for grievance and shall be dealt with promptly and as specified below.

8.02 The time limits set out for the processing of grievances shall be rigidly adhered to except in the case of mutual agreement to alter the time limits.

8.03

Grievance Procedure

(a) **Step One**

An employee believing he has a grievance shall within five (5) working days of the alleged grievous occurrence take the matter up with his immediate supervisor. The employee may be accompanied by a member of the grievance committee at the time of this presentation. The supervisor shall give his disposition within five (5) working days of the presentation.

(b) **Step Two**

If the griever (or the Union) is not satisfied with the disposition at Step One, he may within five (5) working days of the disposition at Step One submit a written statement of the grievance to the Chief Operating Officer (COO) or his designated representative. The COO shall within five (5) working days of the receipt of the grievance at this Step convene a grievance meeting at which the employee may be represented by a duly-formed two (2) member union committee. The COO shall give his disposition in writing within five (5) working days of the second step meeting.

(c) **Step Three**

If the griever (or the Union) is not satisfied with the disposition at Step Two, he may within five (5) working days of the disposition at Step Two submit a written statement of the grievance to the President or his designated representative. The President shall within five (5) working days of the receipt of the grievance at this Step convene a grievance meeting at which the employee may be represented by a duly-formed two (2) member union committee. The President shall give his disposition in writing within five (5) working days of the third step meeting.

8.04

(a) A regular employee may be discharged but only for just cause. Grievances concerning discharges shall be taken directly to Step Three of the Grievance Procedure.

(b) Where an employee may be disciplined, the Company will notify the employee that he is entitled to union representation at the meeting. If the employee declines, the Company will notify the Union of the employee's decision.

(c) The parties to this Agreement agree to access the services of grievance mediation prior to any grievance proceeding to arbitration. The parties will share equally the expenses and fees of the Grievance Mediation Officer. Failing a satisfactory resolution in this process either party reserves the right to proceed to arbitration.

8.05 **Arbitration**

Failing settlement at Step Three, the Union may within ten (10) working days of the issuance of the disposition at Step Three notify the Company of its intention to submit the grievance to Arbitration, and at the same time inform the Company of the union nominee, and his mailing address, to an Arbitration Board which will then be processed in accordance with the Ontario Labour Relations Act. Should the respective nominee(s) to such an Arbitration Board fail to agree on a Chairman, the appointment will be referred to the Ontario Labour-Management Arbitration Commission.

8.06 No Board of Arbitration shall have the power to alter or change any of the provisions of this Agreement or to substitute any new provision for any existing provision, or to provide a decision which is inconsistent with any term or provision of this Agreement. The Board shall have the power to dispose of any discharge or a discipline grievance by any arrangement which in its opinion it deems just and equitable.

8.07 Each party to this Agreement will bear the expenses and fee of its nominee, and the parties will share equally the expenses and fee of the Chairman.

8.08 As an alternative, if the parties mutually agree, the matter may be submitted to a single arbitrator as provided by the Labour Relations Act and Clauses 8.06 and 8.07 shall apply to a single arbitrator with respect to jurisdiction and expenses.

Article 9- Hours of Work and Overtime

9.01 This section provides the basis for establishing work schedules and for the calculation and payment of overtime, but shall not be read or construed as a guarantee of hours of work per day or week or a guarantee of days of work per week.

9.02 The normal work week of employees covered by this Agreement shall be forty (40) hours per week consisting of five (5) days of eight (8) hours each between the hours of 7:30 a.m. to 4:00 p.m. with ½ hour unpaid lunch from Monday to Friday inclusive.

9.03 It is acknowledged that from time to time it will be necessary for employees to perform work outside of the normal schedules at all hours of the day or night, and management has the right to authorize such work as required.

9.04 (a) Work performed in excess of the normal hours from quitting time Friday to starting time Monday and recognized holidays (as outlined in Article 10) shall be paid at the rate of two (2) times an employee's base rate of pay. Work performed Monday to Thursday after 10:00 p.m. shall be paid at the rate of two (2) times an employee's base rate of pay. All other work performed in excess of normal hours shall be paid at the rate of one and one-half (1-1/2) times an employee's base rate of pay.

(b) On the approval of the President or Manager, employees may take time off in lieu of overtime at the appropriate premium rate to a maximum of fifty-six (56) hours per year. All banked overtime accumulated during the previous calendar year must be taken by the end of February.

(c) While working overtime all employees are entitled to a fourteen (\$14.00) dollar meal allowance after the completion of four (4) hours consecutive overtime and again after the completion of every four (4) consecutive hours.

9.05 When an employee is called in for emergency overtime work outside of his normal working hours, he shall be provided with a minimum payment in accordance with the following:

Two (2) hours pay at the appropriate overtime rate of pay or the actual time worked at the appropriate premium rate, whichever is the greater except when a short call follows within one (1) hour of the completion of a previous call in which case time shall be considered continuous from the start of the previous call. There shall be no minimum payment applicable to overtime as worked an extension of an employees normal daily working hours.

9.06 **On-Call**

(a) All qualified employees will be required to perform on-call duty which will be distributed on an equitable basis among them. Management shall maintain an advance schedule of on-call duty which shall be made available to the staff concerned.

(b) The payment for on-call duty for qualified employees shall be one hundred seventy (\$170.00) per seven (7) day week beginning July 1, 2009 and one hundred seventy-five (\$175.00) per seven (7) day week beginning July 1, 2010 and one hundred eighty (\$180.00) per seven (7) day week beginning July 1, 2011 and one hundred eighty-five (\$185.00) per seven (7) day week beginning July 1, 2012. Effective July 1, 2006 an additional \$25 will be paid for each statutory holiday (excluding floaters).

9.07 All employees shall be permitted a fifteen (15) minute break period in the first and second halves of a shift, at a time to be designated by the President or his delegate.

Article 10 - Paid Holidays

10.01 The following days shall be recognized as paid holidays by the Company.

New Year's Day	Thanksgiving Day
Good Friday	The one-half (½) day before
Easter Monday	Christmas
Victoria Day	Christmas Day
Canada Day	Boxing Day
Civic Holiday	The one-half (½) day before
Labour Day	New Year's Day
	"plus" two (2) floater days

10.02 Regular and probationary employees of the Company will be entitled to payment of normal basic wages for such holidays provided they have worked or have been on leave of absence with pay on the normal scheduled days of work which immediately precede and follow such holidays.

10.03 Any employee who is required to work on such a holiday shall be paid for time worked at the premium rate specified in the overtime clause of this Agreement.

10.04 When any of the above-noted recognized holidays falls on a Saturday or Sunday and is not proclaimed as being observed on some other day, the preceding Friday or the following Monday as designated by the Company shall be recognized as the holiday.

Article 11 - Vacations

11.01 Vacation pay shall mean the normal basic earnings of the employee immediately prior to the date on which vacation monies become payable. In any event and in the cases of temporary and probationary employees, vacation payment shall be made in accordance with the Employment Standards Act.

11.02 Vacations will, as far as it is practical, be granted at the times most desired by the employees. An employee, to ensure consideration of his request and his relative seniority standing, must notify management of his preferred vacation period by April 1 in any given year. However, management reserves the authority to designate vacation periods for all employees in a manner consistent with the efficient operation of the Company.

11.03 Normal vacations shall not be accumulative. Vacations may be carried over with the consent of the President. All carried over vacations from the previous year must be taken by the end of February, exceptions may be granted by the President in special circumstances.

11.04 An employee will be entitled to five (5) working days vacation with pay after completion of a successful probationary period and one (1) day per month thereafter to a maximum of ten (10) working days vacation after one (1) year of continuous employment.

11.05 (a) In the year in which an employee completes three (3) years continuous Company service an employee shall be entitled to fifteen (15) working days vacation with pay.

(b) In the year in which an employee completes ten (10) years continuous Company service an employee shall be entitled to twenty (20) working days vacation.

(c) In the year in which an employee completes nineteen (19) years continuous Company service an employee shall be entitled to twenty-five (25) working days vacation with pay,

(d) In the year in which an employee completes twenty (20) years of continuous Company service an employee shall be entitled to one (1) additional day of vacation with pay for each two (2) years of service, up to a total of five (5) days, when he reaches thirty (30) years of continuous service.

11.06 If a recognized holiday as defined in Article 10 of this Agreement falls or is observed during an employee's vacation period, a day off with pay will be granted for each such holiday.

11.07 A regular employee terminating his employment at any time in his vacation year before he has taken his vacation entitlement shall receive proportionate

payment of his vacation pay entitlement in lieu of such vacation. Temporary and probationary employees who terminate employment with the Company shall receive vacation pay in accordance with the Employment Standards Act (Ontario).

11.08 (a) An employee who is hospitalized due to illness or suffers a bereavement under Article 16.03 of this Collective Agreement while on scheduled vacation shall be permitted to reschedule any such vacation. The Company may require, at the Company's expense, medical documentation verifying the hospitalization.

(b) Under exceptional circumstances in the case of very serious illness, sick leave may be granted at the discretion of the President. In all such cases the employee shall be required to produce a doctor's certificate indicating the dates and the nature of the illness.

11.09 An employee's vacation pay will be reduced on a pro-rata basis for any period for which the employee has not received wages from the Company during the vacation accumulation period, except when on sick leave, W.S.I.B. for less than thirty (30) days or approved leave of absence for less than thirty (30) days.

Article 12 - Sick Leave

12.01 Sick pay will accrue to regular employees at the rate of one and one-half (1-1/2) days per month of accredited Company service credit to a maximum of two hundred and fifty (250) days.

12.02 To qualify for payment of sick pay, an employee must:

- i. have an established credit for sick pay;
- ii. ensure that his illness is reported to the Company as soon as possible;
- iii. be suffering from a bonafide illness which prevents his useful employment and is not compensable under the W.S.I.B.
- iv. submit written verification of his illness signed by a qualified doctor of Medicine if requested;
- v. submit to medical examination by a doctor of medicine designated by the Company upon request, at the Company's expense;
- vi. return to work as soon as possible following recovery from illness;
- vii. do everything possible to speed his recovery.

12.03 An employee's accumulated sick leave credits are intended to reduce the financial hardship that short term bona fide illness can create as far as inability to

work and the consequent loss of normal wages are concerned, and shall not be used to extend the minimum qualifying period outlined in the Long Term Disability Insurance Plan provided by the Company.

12.04 An employee will be entitled to the forgoing accumulation of sick leave credits provided the employee has worked or has been in receipt of regular base wages for more than half of the working days in any calendar month.

12.05 It is recognized and agreed that as a result of employee benefits granted by the Company, the requirements of the Employment Insurance Commission regulations covering rebates to employees have been satisfied and the employees waive their right to the rebate.

Article 13 - Group Insurance Plans for Regular and Probationary Employees

13.01 Health Plan

The company will pay one hundred percent (100%) of the cost of premiums of the current Health & Dental Plans. Eye Glass Plan includes \$350.00 maximum for 24 months until June 30, 2013, starting July 1, 2009. Chiropractic maximum of \$250 annually starting July 1, 2006.

13.02 Pension and Insurance

(a) The Company agrees to pay fifty percent (50%) of the cost of the Ontario Municipal Employees Retirement System Basic Plan and one hundred percent (100%) of the cost of a group life insurance plan to provide coverage to the amount of two (2) times an employee's basic wage.

(b) The Company agrees to pay 100% of premiums to provide a Long Term Disability Insurance Plan.

13.03 All employees shall participate in the plans noted in Clauses 13.01 and 13.02 above, subject to the provisions of the individual plans involved.

Article 14 -Selection

14.01 The selection of applicants for promotions to positions within the bargaining unit shall be made only from those applicants who are judged by the Company to be qualified to do the work and will be based on:

- i. qualifications;
- ii. ability;
- iii. seniority

In the event that in the opinion of the Company qualifications and ability are relatively equal among the applicants, then seniority shall govern.

14.02 **Job Posting**

The Company agrees to post any vacancy within the bargaining unit for a period of five (5) working days in order to give employees an opportunity to make application for the position.

Article 15 - Lay-off and Recall

In the event of a layoff, contract employees performing bargaining unit work, will be terminated first, followed by any layoff of regular employees who shall be laid off in the reverse order of seniority, provided, in the opinion of the Company, the employees retained are qualified and able to perform the work available or unless determined otherwise by mutual agreement of the parties. An employee about to be laid off may bump an employee with less seniority provided the employee exercising the bump, is qualified and able to perform the work available. Employees will be recalled in the order of their seniority, provided they are qualified and able to do the work available.

Article 16 - Leave of Absence

16.01 Under certain conditions leaves of absence may be granted by the Company. Normally no payment of wages will be made for such absences. To ensure consideration, such leaves must be applied for in writing at least one (1) calendar month in advance.

16.02 The Company agrees to grant a leave of absence with pay to an employee who serves as a juror or a subpoenaed witness in any court in the Province of Ontario. The employee shall pay to the Company the payment he received for such jury or witness duty, excluding any payment for travelling, meals or any other expenses.

16.03 In the event of the death of a member of the immediate family of a regular or probationary employee, he shall be granted a leave of absence with pay of five (5) consecutive work days in order that he may arrange for and attend the funeral. The immediate family includes parent, parent-in-law, husband, wife, son, daughter, brother and sister. In the event of the death of a son-in-law, daughter-in-law or grandparents he shall be granted a leave of three (3) consecutive work days.

16.04 Where an employee can be released by the Company to attend union business, the Union will compensate the Company at the employee's regular rate of pay plus benefit costs.

Article 17 - Compensable Disability Grant

17.01 When a regular employee through his employment by the Company suffers a disability which is compensable under the Workplace Safety & Insurance Board, the Company agrees to maintain the normal take-home pay of the employee involved for a period of up to one (1) year.

17.02 To be eligible for the grant outlined in Clause 17.01 the employee shall endorse all benefit cheques received by him from the Workplace Safety & Insurance Board and turn them over to the Company.

Article 18 - Tools, Equipment and Clothing

The Company shall supply the following items to those employees who in the Company's opinion require same for the performance of their normal duties:

- i. caps;
- ii. safety glasses;
- iii. rubber boots;
- iv. rain coats;
- v. leather gloves;
- vi. hand tools used to maintain service;
- vii. The Company agrees to pay for the initial issue of the following fire retardant clothing for new employees: Five (5) pants and five (5) shirts. The clothing will be repaired or replaced on a turn-in basis.
- viii. The Company will provide each employee annually an allowance for the purchase of work related fire retardant clothing,
July 1, 2009 = \$250.00, July 1, 2010 = \$260.00, July 1, 2011 = \$270
and July 1, 2012 = \$280.00. Clothing will be repaired or replaced based on the allowance amount on a turn-in basis. The Company will co-ordinate the ordering of all clothing.
- ix an annual allowance towards the cost of purchase or repair of approved safety boots upon surrender of a receipt, July 1, 2009 = \$190.00, July 1, 2010 = \$195.00, July 1, 2011 = \$200.00, July 1, 2012 = \$205.00.

Article 19 - Representation

19.01 The Union shall provide the Company with a list of union officials to be revised from time to time as changes occur. The Company shall provide the Union with a list of supervisors to whom grievances and other relevant matters may be submitted.

19.02 The Company will recognize a Committee of two (2) of its employees (who may be assisted by a Union representative) in negotiations and the second step and/or third step of the Grievance Procedure. The

Company will deal with the said Committee on all matters which are properly the subject of negotiation of an agreement, an amendment thereto, a renewal thereof, or a grievance therein. The Union recognizes that union officials have regular duties to perform for the Company, and subject to this recognition, the Company agrees to maintain standard rate of pay for time spent by union officials on grievance matters during normal working hours.

19.03 All correspondence between the parties arising out of this Agreement shall pass to and from the President of the Company and the Unit VP of the Union.

19.04 Employer agrees to pay off duty employees for time spent at Safety meetings. Pay to be at straight time rates.

19.05 On the request of either party, the parties shall meet at least once every two months until this agreement is terminated for the purpose of discussing issues relating to the workplace which affect the parties or any employee bound by this agreement.

Article 20 - Bulletin Boards / Mileage

20.01 The Company will provide bulletin board space in an area designated by the Company for the purpose of posting notices. All notices before they are posted must be approved by the President or his delegate.

20.02 If required to use their own personal vehicle for business or training authorized by the Company, the employee shall be reimbursed based on the Company's policy covering kilometre rate. The kilometre rate paid shall not be less than forty-two (42) cents per kilometre..

Article 21 - Distribution of Agreement

21.01 The responsibility for printing and distributing this agreement shall rest with the Company.

The Company agrees to ensure that the Union receives sufficient copies of the Agreement for distribution to the employees of the bargaining unit.

Article 22 - Wages

Employees will receive rates of pay in accordance with the attached wage schedule. The Classifications and rates are listed therein for the purposes of payment of wages only.

Article 23 - Duration

This agreement shall remain in force from July 1, 2009 to June 30, 2013 and shall continue in force from year to year. Notice to bargain will conform to the Ontario Labour Relations Act.

Signed this day of 2009.

On behalf of the Company:

On behalf of the Union:

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WAGE SCHEDULE

**Salary Increase for all classifications July 1, 2009 = 2.0%, January 1, 2010 = 1.0%,
July 1, 2010 = 2.0%, January 1, 2011 = 1.0%, July 1, 2011 = 3.0%, July 1, 2012 =
3.5%.**

Appendix 'A' - Operations Department

	<u>Progression</u>	<u>July 1/09</u> 2.0%	<u>Jan. 1/10</u> 1.0%	<u>July 1/10</u> 2.0%	<u>Jan. 1/11</u> 1.0%	<u>July 1/11</u> 3.0%	<u>July 1/12</u> 3.5%
1) Lead Hand Line Crew	107%	\$ 33.08	\$ 33.41	\$ 34.08	\$ 34.42	\$ 35.45	\$ 36.69
2) Lead Hand Meter Technician	107%	\$ 33.08	\$ 33.41	\$ 34.08	\$ 34.42	\$ 35.45	\$ 36.69
1) Journeyman Lineperson	100%	\$ 30.92	\$ 31.23	\$ 31.85	\$ 32.17	\$ 33.13	\$ 34.29
2) Meter Technician	100%	\$ 30.92	\$ 31.23	\$ 31.85	\$ 32.17	\$ 33.13	\$ 34.29
1) 4th Year Apprentice Lineperson	90%	\$ 27.82	\$ 28.10	\$ 28.66	\$ 28.95	\$ 29.82	\$ 30.86
2) Meter Technician	90%	\$ 27.82	\$ 28.10	\$ 28.66	\$ 28.95	\$ 29.82	\$ 30.86
1) 3rd Year Apprentice Lineperson	80%	\$ 24.73	\$ 24.98	\$ 25.48	\$ 25.73	\$ 26.51	\$ 27.43
2) Meter Technician	80%	\$ 24.73	\$ 24.98	\$ 25.48	\$ 25.73	\$ 26.51	\$ 27.43
1) 2nd Year Apprentice Lineperson	75%	\$ 23.19	\$ 23.42	\$ 23.89	\$ 24.13	\$ 24.85	\$ 25.72
2) Meter Technician	75%	\$ 23.19	\$ 23.42	\$ 23.89	\$ 24.13	\$ 24.85	\$ 25.72
1) 1st Year Apprentice Lineperson	70%	\$ 21.64	\$ 21.86	\$ 22.29	\$ 22.52	\$ 23.19	\$ 24.01
2) Meter Technician	70%	\$ 21.64	\$ 21.86	\$ 22.29	\$ 22.52	\$ 23.19	\$ 24.01
Material and Facilities Co-ordinator	2 years	\$ 28.34	\$ 28.62	\$ 29.19	\$ 29.48	\$ 30.37	\$ 31.43
	1 year	\$ 27.23	\$ 27.51	\$ 28.06	\$ 28.34	\$ 29.19	\$ 30.21
	Start	\$ 26.22	\$ 26.49	\$ 27.02	\$ 27.29	\$ 28.10	\$ 29.09

Groundperson

Groundperson A	2 years	\$ 24.67	\$ 24.92	\$ 25.42	\$ 25.67	\$ 26.44	\$ 27.37
Groundperson B	1 year	\$ 23.67	\$ 23.91	\$ 24.39	\$ 24.63	\$ 25.37	\$ 26.26
Groundperson C	Start	\$ 22.70	\$ 22.92	\$ 23.38	\$ 23.61	\$ 24.32	\$ 25.17

Appendix 'A' - Miscellaneous

Group 1							
Utilityperson/Meter Reader		\$ 25.43	\$ 25.68	\$ 26.20	\$ 26.46	\$ 27.25	\$ 28.21
Group 2							
Serviceperson/Meter Reader	2 years	\$ 23.69	\$ 23.93	\$ 24.41	\$ 24.65	\$ 25.39	\$ 26.28
Serviceperson/Meter Reader	1 year	\$ 22.76	\$ 22.98	\$ 23.44	\$ 23.68	\$ 24.39	\$ 25.24
Serviceperson/Meter Reader	Start	\$ 21.88	\$ 22.10	\$ 22.54	\$ 22.77	\$ 23.45	\$ 24.27
Group 3							
Stockkeeper A	2 years	\$ 22.73	\$ 22.95	\$ 23.41	\$ 23.65	\$ 24.36	\$ 25.21
Stockkeeper B	1 year	\$ 21.90	\$ 22.12	\$ 22.56	\$ 22.79	\$ 23.47	\$ 24.29
Stockkeeper C	Start	\$ 20.99	\$ 21.20	\$ 21.63	\$ 21.84	\$ 22.50	\$ 23.28
Group 4							
Labourer A	1 year	\$ 20.89	\$ 21.10	\$ 21.52	\$ 21.74	\$ 22.39	\$ 23.17
Labourer B	Start	\$ 20.09	\$ 20.29	\$ 20.70	\$ 20.91	\$ 21.54	\$ 22.29

APPENDIX “B”

Letter of Understanding

Both the Union and the Company agree that in the event of a merger or amalgamation with any other utility or corporation, every reasonable effort will be made to provide job security to existing employees. It is understood the representation rights and this Collective Agreement shall be maintained until the Ontario Labour Relations Board determines the proper representative of the combined group or groups.

REVISED PILS WORKFORM V2

APPENDIX 4B



Utility Name	Lakeland Power Distribution Ltd.
Assigned EB Number	EB-2012-0145
Name and Title	Margaret Maw, Chief Financial Officer
Phone Number	705-789-5442
Email Address	mmaw@lakelandholding.com
Date	August 31,2012
Last COS Re-based Year	2009

Note: Drop-down lists are shaded blue; Input cells are shaded green.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your IRM application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



Income Tax/PILs Workform for 2013 Filers

[1. Info](#)

[A. Data Input Sheet](#)

[B. Tax Rates & Exemptions](#)

[C. Sch 8 Hist](#)

[D. Schedule 10 CEC Hist](#)

[E. Sch 13 Tax Reserves Hist](#)

[F. Sch 7-1 Loss Cfwd Hist](#)

[G. Adj. Taxable Income Historic](#)

[H. PILs,Tax Provision Historic](#)

[I. Schedule 8 CCA Bridge Year](#)

[J. Schedule 10 CEC Bridge Year](#)

[K. Sch 13 Tax Reserves Bridge](#)

[L. Sch 7-1 Loss Cfwd Bridge](#)

[M. Adj. Taxable Income Bridge](#)

[N. PILs,Tax Provision Bridge](#)

[O. Schedule 8 CCA Test Year](#)

[P. Schedule 10 CEC Test Year](#)

[Q Sch 13 Tax Reserve Test Year](#)

[R. Sch 7-1 Loss Cfwd](#)

[S. Taxable Income Test Year](#)

[T. PILs,Tax Provision](#)



Income Tax/PILs Workform for 2013 Filers

Rate Base						\$	20,262,315	
Return on Ratebase								
Deemed ShortTerm Debt %	4.00%	T	\$	810,493				$W = S * T$
Deemed Long Term Debt %	56.00%	U	\$	11,346,896				$X = S * U$
Deemed Equity %	40.00%	V	\$	8,104,926				$Y = S * V$
Short Term Interest Rate	2.08%	Z	\$	16,858				$AC = W * Z$
Long Term Interest	5.16%	AA	\$	585,500				$AD = X * AA$
Return on Equity (Regulatory Income)	8.93%	AB	\$	723,770				$AE = Y * AB$
Return on Rate Base			\$	1,326,128				$AF = AC + AD + AE$

Questions that must be answered

- Does the applicant have any Investment Tax Credits (ITC)?
- Does the applicant have any SRED Expenditures?
- Does the applicant have any Capital Gains or Losses for tax purposes?
- Does the applicant have any Capital Leases?
- Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?
- Since 1999, has the applicant acquired another regulated applicant's assets?
- Did the applicant pay dividends?
If Yes, please describe what was the tax treatment in the manager's summary.
- Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?

Historic	Bridge	Test Year
No	No	No
No	No	No
No	Yes	Yes
No	No	No
No	No	No
No	No	No
No	No	No
No	No	No



**Tax Rates
Federal & Provincial
As of June 20, 2012**

Federal income tax
General corporate rate
Federal tax abatement
Adjusted federal rate

Rate reduction

Ontario income tax

Combined federal and Ontario

Federal & Ontario Small Business

Federal small business threshold
Ontario Small Business Threshold

Federal small business rate

Ontario small business rate

	Effective January 1, 2011	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014
	38.00%	38.00%	38.00%	38.00%
	-10.00%	-10.00%	-10.00%	-10.00%
	28.00%	28.00%	28.00%	28.00%
	-11.50%	-13.00%	-13.00%	-13.00%
	16.50%	15.00%	15.00%	15.00%
	11.75%	11.50%	11.50%	11.50%
	28.25%	26.50%	26.50%	26.50%
	500,000	500,000	500,000	500,000
	500,000	500,000	500,000	500,000
	11.00%	11.00%	11.00%	11.00%
	4.50%	4.50%	4.50%	4.50%



Income Tax/PILs Workform for 2013 Filers

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital

Additions

Cost of Eligible Capital Property Acquired during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	0	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
			0	0
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal				0

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =		0

Cumulative Eligible Capital Balance **0**

Current Year Deduction **0 x 7% = 0**

Cumulative Eligible Capital - Closing Balance **0**



Income Tax/PILs Workform for 2013 Filers

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting purposes			
Reserve for doubtful accounts ss. 20(1)(l)			0
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
			0
Total	0	0	0
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts			0
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accumulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities			0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0
Other			0
			0
			0
Total	0	0	0



Schedule 7-1 Loss Carry Forward - Historic

Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction			
Actual Historic			0

	Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction			
Actual Historic			0



Income Tax/PILs Workform for 2013 Filers

Adjusted Taxable Income - Historic Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	827,016		827,016
Additions:				
Interest and penalties on taxes	103	19		19
Amortization of tangible assets	104	1,105,776		1,105,776
Amortization of intangible assets	106			0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111			0
Charitable donations	112			0
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	7,836		7,836
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125			0
Reserves from financial statements- balance at end of year	126			0
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292			0
Non-deductible penalties	293			0
	294			0
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))		324,443		324,443
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
				0

				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
Total Additions		1,438,074	0	1,438,074
Deductions:				
Gain on disposal of assets per financial statements	401			0
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	1,152,314		1,152,314
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405			0
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413			0
Reserves from financial statements - balance at beginning of year	414			0
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
<i>Other deductions: (Please explain in detail the nature of the item)</i>				
Interest capitalized for accounting deducted for tax	390			0
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
	393			0
	394			0
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received		324,443		324,443
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				0
				0
				0
				0
				0
				0
				0
				0
Total Deductions		1,476,757	0	1,476,757
Net Income for Tax Purposes		788,333	0	788,333
Charitable donations from Schedule 2	311			0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
TAXABLE INCOME		788,333	0	788,333

Income Tax/PILs Workform for 2013 Filers

PILs Tax Provision - Historic Year

Note: Input the actual information from the tax returns for the historic year.

Wires Only

Regulatory Taxable Income

\$ 788,333 **A**

Ontario Income Taxes

Income tax payable

Ontario Income Tax

11.75% **B**

\$ 92,613 **C = A * B**

Small business credit

Ontario Small Business Threshold
Rate reduction (negative)

\$ 500,000 **D**

-7.25% **E**

-\$ 36,240 **F = D * E**

Ontario Income tax

\$ 56,373 **J = C + F**

Combined Tax Rate and PILs

Effective Ontario Tax Rate
Federal tax rate
Combined tax rate

7.15%

K = J / A

16.50%

L

23.65% **M = K + L**

Total Income Taxes

\$ 186,448 **N = A * M**

Investment Tax Credits

O

Miscellaneous Tax Credits

P

Total Tax Credits

\$ - **Q = O + P**

Corporate PILs/Income Tax Provision for Historic Year

\$ 186,448 **R = N - Q**

Class	Class Description	UCC Regulated Historic Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year CCA	UCC End of Bridge Year
1	Distribution System - post 1987	\$ 10,126,185		-\$ 81,085	\$ 10,045,100	-	\$ 10,045,100	4%	\$ 401,804	\$ 9,643,296
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election				\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988				\$ -	\$ -	\$ -	6%	\$ -	\$ -
8	General Office/Stores Equip	\$ 187,971	\$ 9,939		\$ 197,910	\$ 4,970	\$ 192,941	20%	\$ 38,588	\$ 159,322
10	Computer Hardware/ Vehicles	\$ 279,345	\$ 114,887	-\$ 76,332	\$ 317,900	\$ 19,278	\$ 298,623	30%	\$ 89,587	\$ 228,313
10.1	Certain Automobiles				\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 33,053	\$ 52,860		\$ 85,913	\$ 26,430	\$ 59,483	100%	\$ 59,483	\$ 26,430
13 1	Lease # 1				\$ -	\$ -	\$ -		\$ -	\$ -
13 2	Lease #2				\$ -	\$ -	\$ -		\$ -	\$ -
13 3	Lease # 3				\$ -	\$ -	\$ -		\$ -	\$ -
13 4	Lease # 4				\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise				\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs				\$ -	\$ -	\$ -	8%	\$ -	\$ -
42	Fibre Optic Cable	\$ 54,116			\$ 54,116	\$ -	\$ 54,116	12%	\$ 6,494	\$ 47,622
43.1	Certain Energy-Efficient Electrical Generating Equipment				\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment				\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 1,342			\$ 1,342	\$ -	\$ 1,342	45%	\$ 604	\$ 738
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)				\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 6,040,436	\$ 1,229,411	-\$ 45,276	\$ 7,224,571	\$ 592,068	\$ 6,632,504	8%	\$ 530,600	\$ 6,693,971
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 6,816	\$ 7,000		\$ 13,816	\$ 3,500	\$ 10,316	55%	\$ 5,674	\$ 8,142
52	Computer Hardware and system software				\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP				\$ -	\$ -	\$ -		\$ -	\$ -
1	Valuation bump	\$ 1,229,021			\$ 1,229,021	\$ -	\$ 1,229,021	4%	\$ 49,161	\$ 1,179,860
6	Portable office	\$ 43,599			\$ 43,599	\$ -	\$ 43,599	10%	\$ 4,360	\$ 39,239
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
	TOTAL	\$ 18,001,884	\$ 1,414,097	-\$ 202,693	\$ 19,213,288	\$ 646,245	\$ 18,567,044		\$ 1,186,354	\$ 18,026,934



Income Tax/PILs Workform for 2013 Filers

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital

0

Additions

Cost of Eligible Capital Property Acquired during Test Year

Other Adjustments

0

Subtotal

0

x 3/4 = 0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

0

x 1/2 = 0

0

0

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

0

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Cumulative Eligible Capital Balance

0

Current Year Deduction

0 x 7% =

0

Cumulative Eligible Capital - Closing Balance

0



Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

Description	Historic Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments		Balance for Bridge Year	Change During the Year	Disallowed Expenses
				Additions	Disposals			
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(l)	0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	0	0	0	0	0	0	0	0
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	0		0			0	0	
Accrued Employee Future Benefits:	0		0			0	0	
- Medical and Life Insurance	0		0			0	0	
-Short & Long-term Disability	0		0			0	0	
-Accumulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	0		0			0	0	
Provision for Environmental Costs	0		0			0	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	0		0			0	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	0	0	0	0	0	0	0	0



Income Tax/PILs Workform for 2013 Filers

Corporation Loss Continuity and Application

Schedule 7-1 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction	Total
Actual Historic	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year	
Other Adjustments Add (+) Deduct (-)	
Balance available for use in Test Year	0
Amount to be used in Bridge Year	
Balance available for use post Bridge Year	0

Net Capital Loss Carry Forward Deduction	Total
Actual Historic	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year	
Other Adjustments Add (+) Deduct (-)	
Balance available for use in Test Year	0
Amount to be used in Bridge Year	
Balance available for use post Bridge Year	0



Income Tax/PILs Workform for 2013 Filers

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Total for Regulated Utility
Income before PILs/Taxes	A	235,642
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets	104	972,668
Amortization of intangible assets	106	178,097
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves deducted in prior year	125	0
Reserves from financial statements- balance at end of year	126	0
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	



Income Tax/PILs Workform for 2013 Filers

Adjusted Taxable Income - Bridge Year

Other Additions		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
	294	
	295	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		
Total Additions		1,150,765
Deductions:		
Gain on disposal of assets per financial statements	401	10,536
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	1,186,354
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10	405	0
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves claimed in current year	413	0
Reserves from financial statements - balance at beginning of year	414	0
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
Other deductions: (Please explain in detail the nature of the item)		



Income Tax/PILs Workform for 2013 Filers

Adjusted Taxable Income - Bridge Year

Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
	393	
	394	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Total Deductions		1,196,890
Net Income for Tax Purposes		189,517
Charitable donations from Schedule 2	311	
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	
Non-capital losses of preceding taxation years from Schedule 4	331	
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
TAXABLE INCOME		189,517

Class	Class Description	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA	UCC End of Test Year
1	Distribution System - post 1987	\$ 9,643,296		-40,180	\$ 9,603,116	\$ -	\$ 9,603,116	4%	\$ 384,125	\$ 9,218,991
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
8	General Office/Stores Equip	\$ 159,322	95,000		\$ 254,322	\$ 47,500	\$ 206,822	20%	\$ 41,364	\$ 212,958
10	Computer Hardware/ Vehicles	\$ 228,313	395,000	-190,067	\$ 433,246	\$ 102,467	\$ 330,780	30%	\$ 99,234	\$ 334,012
10.1	Certain Automobiles	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 26,430	35,000		\$ 61,430	\$ 17,500	\$ 43,930	100%	\$ 43,930	\$ 17,500
13 1	Lease # 1	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13 2	Lease #2	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13 3	Lease # 3	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13 4	Lease # 4	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than B	\$ -			\$ -	\$ -	\$ -	8%	\$ -	\$ -
42	Fibre Optic Cable	\$ 47,622			\$ 47,622	\$ -	\$ 47,622	12%	\$ 5,715	\$ 41,907
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 738			\$ 738	\$ -	\$ 738	45%	\$ 332	\$ 406
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 6,693,971	1,745,000	-51,852	\$ 8,387,119	\$ 846,574	\$ 7,540,545	8%	\$ 603,244	\$ 7,783,875
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 8,142	10,000		\$ 18,142	\$ 5,000	\$ 13,142	55%	\$ 7,228	\$ 10,914
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
1	Valuation bump	\$ 1,179,860			\$ 1,179,860	\$ -	\$ 1,179,860	4%	\$ 47,194	\$ 1,132,666
6	Portable office	\$ 39,239			\$ 39,239	\$ -	\$ 39,239	10%	\$ 3,924	\$ 35,315
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 18,026,934	\$ 2,280,000	\$ 282,099	\$ 20,024,835	\$ 1,019,041	\$ 19,005,794		\$ 1,236,290	\$ 18,788,545



Income Tax/PILs Workform for 2013 Filers

Schedule 10 CEC - Test Year

Cumulative Eligible Capital

0

Additions

Cost of Eligible Capital Property Acquired during Test Year

0

Other Adjustments

0

Subtotal **0**

x 3/4 = 0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

0

x 1/2 = 0

0

0

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

0

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

0

Other Adjustments

0

Subtotal **0**

x 3/4 = 0

Cumulative Eligible Capital Balance

0

Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")

0 x 7% =

0

Cumulative Eligible Capital - Closing Balance

0



Income Tax/PILs Workform for 2013 Filers

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
				Additions	Disposals			
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(l)	0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	0	0	0	0	0	0	0	0
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	0		0			0	0	
Accrued Employee Future Benefits:	0		0			0	0	
- Medical and Life Insurance	0		0			0	0	
-Short & Long-term Disability	0		0			0	0	
-Accumulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	0		0			0	0	
Provision for Environmental Costs	0		0			0	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	0		0			0	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	0	0	0	0	0	0	0	0



Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction			
Actual/Estimated Bridge Year			0
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
Amount to be used in Test Year			0
Balance available for use post Test Year	0	0	0

	Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction			
Actual/Estimated Bridge Year			0
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
Amount to be used in Test Year			0
Balance available for use post Test Year	0	0	0



Income Tax/PILs Workform for 2013 Filers

Taxable Income - Test Year

	Test Year Taxable Income
Net Income Before Taxes	723,770

	T2 S1 line #	
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104	1,012,864
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106	84,898
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves beginning of year	125	0
Reserves from financial statements- balance at end of year	126	0
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	

Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	
<i>Other Additions: (please explain in detail the nature of the item)</i>		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
	294	
	295	
	296	
	297	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		
Total Additions		1,097,762
Deductions:		
Gain on disposal of assets per financial statements	401	15,000
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	1,236,290
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10 CEC	405	0
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves end of year	413	0
Reserves from financial statements - balance at beginning of year	414	0
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
<i>Other deductions: (Please explain in detail the nature of the item)</i>		
Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	

Non-taxable imputed interest income on deferral and variance accounts	392	
	393	
	394	
	395	
	396	
	397	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Total Deductions		1,251,290
NET INCOME FOR TAX PURPOSES		570,242
Charitable donations	311	
Taxable dividends received under section 112 or 113	320	
Non-capital losses of preceding taxation years from Schedule 7-1	331	
Net-capital losses of preceding taxation years (Please show calculation)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
REGULATORY TAXABLE INCOME		570,242

Income Tax/PILs Workform for 2013 Filers

PILs Tax Provision - Test Year

Wires Only

Regulatory Taxable Income

\$ 570,242 **A**

Ontario Income Taxes

Income tax payable

Ontario Income Tax

11.50%

B

\$

65,578 **C = A * B**

Small business credit

Ontario Small Business Threshold
Rate reduction

\$ 500,000 **D**

-7.00% **E**

-\$

35,000 **F = D * E**

Ontario Income tax

\$ 30,578 **J = C + F**

Combined Tax Rate and PILs

Effective Ontario Tax Rate

5.36%

K = J / A

Federal tax rate

15.00%

L

Combined tax rate

20.36% **M = K + L**

Total Income Taxes

\$ 116,114 **N = A * M**

Investment Tax Credits

Miscellaneous Tax Credits

Total Tax Credits

O

P

\$ - **Q = O + P**

Corporate PILs/Income Tax Provision for Test Year

\$ 116,114 **R = N - Q**

Corporate PILs/Income Tax Provision Gross Up ¹

79.64%

S = 1 - M

\$ 29,689 **T = R / S - R**

Income Tax (grossed-up)

\$ 145,803 **U = R + T**

Note:

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.

EXHIBIT 5 – COST OF CAPITAL

5.0 Energy Probe # 29

Ref: Exhibit 5, Tab 1, Schedule 2, Table 5.1.3 & Exhibit 1, Tab 3, Schedule 1, Appendix D

- a) Please reconcile the TD Bank loan of \$1,162,500 shown in Table 5.1.3 as having an issue date of March 11, 2009 and a 5 year term, meaning a payment date of March, 2014 with the statement in the 2011 Audited Financial Statement at Note 9 that this debt is due March, 2013.**

Issue date should have been March 11, 2008. Please see the attached copies of the bank instruments – Appendix 5A

- b) If this loan is due in March, 2013, please provide the forecast plans for the replacement of this debt, including the addition of any new long term debt in 2013, including the term and rate forecast for this replacement/new debt.**

LPDL will likely renew the debt for another 5 years with interest only payments and at this time does not know the rate. LPDL has used the same rates in the 2013 Test Year information. LPDL has followed the same methodology that it did in the 2009 Cost of Service application where the long term rate was based on the actual rates paid in the previous years. At that time the model resulted in a long term rate of 4.38% while the renewal was an average of 5.16%.

5.0 Energy Probe # 30

Ref: Exhibit 5, Tab 1, Schedule 2, Table 5.1.3 & Exhibit 1, Tab 3, Schedule 1, Appendix D

The TD Bank loan of \$2,325,000 shown in Note 9 of the 2011 Audited Financial Statement is shown as being due March, 2013. Table 5.1.3, however, indicates that this debt was issued on March 13, 2008 with a term of 5 years, extended by 1 year.

- a) Please confirm that this loan is now due in March of 2014. If this cannot be confirmed, please indicate when this loan is due.**

The tranche of \$2,325,000 was a 5 year loan coming due on March 13, 2012, extended by one year now coming due on March 11, 2013.

b) Please provide details on when the one year extension to this loan was negotiated, along with any other changes to the loan that were made.

The one year extension was made on November 10, 2011 at the same rate. No changes were made to the loan amounts. Please see the attached copies of the bank instruments – Appendix 5A

Revised Table 5.1.3 with corrected start dates:

Weighted Debt Cost								
Description	Debt Holder	Affiliated with LDC?	Date of Issuance	Principal	Term (Years)	Rate%	Year Applied to	Interest Cost
Bank Loan - 9520026-03	TD Bank	No	March 11, 2008	1,162,500	5	5.41%	2009	62,891
Bank Loan - 9520026-05	TD Bank	No	March 13, 2007	2,325,000	5	5.03%	2009	116,948
								0
Bank Loan - 9520026-03	TD Bank	No	March 11, 2008	1,162,500	5	5.41%	2010	62,891
Bank Loan - 9520026-05	TD Bank	No	March 13, 2007	2,325,000	5	5.03%	2010	116,948
								0
Bank Loan - 9520026-03	TD Bank	No	March 11, 2008	1,162,500	5	5.41%	2011	62,891
Bank Loan - 9520026-05	TD Bank	No	March 13, 2007	2,325,000	5	5.03%	2011	116,948
								0
Bank Loan - 9520026-03	TD Bank	No	March 11, 2008	1,162,500	5	5.41%	2012	62,891
Bank Loan - 9520026-05	TD Bank	No	March 13, 2007	2,325,000	5 - extended 1 yr	5.03%	2012	116,948
								0
Bank Loan - 9520026-03	TD Bank	No	March 11, 2008	1,162,500	5	5.41%	2013	62,891
Bank Loan - 9520026-05	TD Bank	No	March 13, 2007	2,325,000	5 - extended 1 yr	5.03%	2013	116,948
								0
2009 Total Long Term Debt				3,487,500	Total Interest Cost for 2009		179,839	
					Weighted Debt Cost Rate for 2009		5.16%	
2010 Total Long Term Debt				3,487,500	Total Interest Cost for 2010		179,839	
					Weighted Debt Cost Rate for 2010		5.16%	
2011 Total Long Term Debt				3,487,500	Total Interest Cost for 2011		179,839	
					Weighted Debt Cost Rate for 2011		5.16%	
2012 Total Long Term Debt				3,487,500	Total Interest Cost for 2012		179,839	
					Weighted Debt Cost Rate for 2012		5.16%	
2013 Total Long Term Debt				3,487,500	Total Interest Cost for 2013		179,839	
					Weighted Debt Cost Rate for 2013		5.16%	

5.0 Energy Probe # 31

Ref: Exhibit 5, Tab 1, Schedule 2, Table 5.1.3

Please provide copies of both of the original TD Bank loans shown, along with any amendments made to them.

Please see the attached copies of the bank instruments – Appendix 5A

5.0 Energy Probe # 32

Ref: Exhibit 5, Tab 1, Schedule 2, Tables 5.1.1 & 5.1.3

The deemed capital structure for LPDL includes more than \$11 million of long term debt (Table 5.1.1.), yet the total amount of actual long term debt is less than \$3.5 million (Table 5.1.3).

- a) Please confirm that shareholder's equity is used to make up for the shortfall between the actual long term debt and the deemed long term debt.**

LPDL uses a \$4.0 M 364 Day committed revolving facility (currently a balance of \$2.6 M), in addition to equity, to make up the difference between actual and deemed long term debt.

- b) What is the forecasted actual equity ratio for the 2013 test year?**

The forecasted debt/equity ratio for the 2013 test year is 45/55.

- c) Please explain why LPDL does not borrow additional long term debt to bring the actual long term debt more in line with the deemed long term debt amount.**

LPDL finances according to its needs only. LPDL does not feel it is prudent to maximize its borrowing room with long term debt in light of potential capital intensive requirements from the implementation of Smart Grid technologies or possible extraordinary events (such as a substation or other major equipment). LPDL currently utilizes a 364 Day committed revolving facility to finance day to day operations and keeps little to no cash in the bank. This allows more flexibility in making capital investment decisions such as was used for Smart Meter implementation, no direct loan interest was capitalized, reducing the cost to the ratepayer.

5.0 - VECC- 25.0

Reference: Exhibit 4, Tab 2, Schedule 2, page 3

- a) Please explain why the TD Bank 9520026-05 was extended one year without a change in the interest rate.**

The extension was to align both loan tranches with the same renewal dates.

b) LPDL's deemed capital structure is significantly different than its actual capital structure. Please explain the reasons LPDL has not aligned these figures more closely?

Please see response to 5.0-Energy Probe-32 (c) above

5-SEC-16

[Ex. 5/Tab 1/Scd. 1/p.2]

Please provide a copy of all outstanding debt instruments?

Attached as Appendix 5 A

DEBT INSTRUMENTS

APPENDIX 5A



Central Ontario Commercial Banking Group
33 Collier Street, 2nd Floor
Barrie, ON
L4M 1G5
Telephone No.: 1-877-345-7273
Fax No.: (705) 726-3532

November 10, 2011

LAKELAND POWER DISTRIBUTION LTD.
200-395 CENTRE ST N
HUNTSVILLE, ON
P1H 2M2

Attention: Margaret Maw

Dear Margaret:

The following amending agreement (the "Amending Agreement") amends the terms and conditions of the credit facilities (the "Facilities") provided to the Borrower pursuant to the Agreement dated January 25, 2011:

BORROWER

LAKELAND POWER DISTRIBUTION LTD. (the "Borrower")

LENDER

The Toronto-Dominion Bank (the "Bank"), through its Central Ontario branch, in Barrie, ON.

**CONTRACTUAL
TERM**

- 1) January 31, 2013
- 3) 12 months to March 11, 2013

**AVAILABILITY OF
OPERATING LOAN**

The Operating Loan is uncommitted, made available at the Bank's discretion, and is not automatically available upon satisfaction of the terms and conditions, conditions precedent, or financial tests set out herein.

The occurrence of an Event of Default is not a precondition to the Bank's right to accelerate repayment and cancel the availability of the Operating Loan.

**SCHEDULE "A" -
STANDARD TERMS
AND CONDITIONS**

Schedule "A" sets out the Standard Terms and Conditions ("Standard Terms and Conditions") which apply to these credit facilities. The Standard Terms and Conditions, including the defined terms set out therein, form part of this Agreement, unless this letter states specifically that one or more of the Standard Terms and Conditions do not apply or are modified.

Unless otherwise stated, the amendments outlined above are in addition to the Terms and Conditions of the existing Agreement. All other terms and conditions remain unchanged.

Yours truly,

THE TORONTO-DOMINION BANK



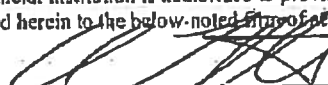

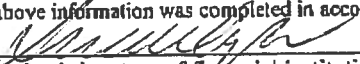
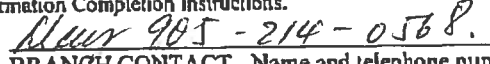
Mark Jarman
Analyst, Commercial Banking



Jeffrey Allsop
Manager, Commercial Credit

BANK CONFIRMATION

(Areas to be completed by client are marked §, while those to be completed by the financial institutions are marked †)

FINANCIAL INSTITUTION (Name, branch and full mailing address) § TD Canada Trust 38 Main St. E. Huntsville, ON P1H 2C8 Attn: Rod Wallace	CLIENT (Legal name) § Lakeland Power Distribution Ltd. 200-395 Centre Street North Huntsville, ON P1H 2M2 The financial institution is authorized to provide the details requested herein to the below-noted firm of accountants §  Client's authorized signature Please supply copy of the most recent credit facility agreement (initial if required) § 				
CONFIRMATION DATE § December 31, 2011 (All information to be provided as of this date) (See Bank Confirmation Completion Instructions)					
1. LOANS AND OTHER DIRECT AND CONTINGENT LIABILITIES (If balances are nil, please state)					
NATURE OF LIABILITY/ CONTINGENT LIABILITY †	INTEREST (Note rate per contract) RATE † DATE PAID TO †	DUE DATE †	DATE OF CREDIT FACILITY AGREEMENT †	AMOUNT AND CURRENCY OUTSTANDING †	
Loan - A/C 9520026-03 TR	5.41 12/31/11	3/11/13	1/25/11	\$1,162,500.	
Loan - A/C 9520026-06 TRM	5.03 "	3/13/13	"	\$2,325,000.	
Line of Credit - A/C 9520026001 D/P A D + D	"	on demand	"	\$1,240,000.	
ADDITIONAL CREDIT FACILITY AGREEMENT(S) Note the date(s) of any credit facility agreement(s) not drawn upon and not referenced above †					
2. DEPOSITS/OVERDRAFTS					
TYPE OF ACCOUNT §	ACCOUNT NUMBER §	INTEREST RATE §	ISSUE DATE (If applicable) §	MATURITY DATE (If applicable) §	AMOUNT AND CURRENCY (Brackets if Overdraft) †
Operating Payroll (All Co's)	5200266 - 5212868	2664			\$ 3624.70 ✓ \$ 87.97.
EXCEPTIONS AND COMMENTS (See Bank Confirmation Completion Instructions) †					
STATEMENT OF PROCEDURES PERFORMED BY FINANCIAL INSTITUTION † The above information was completed in accordance with the Bank Confirmation Completion Instructions. <div style="display: flex; justify-content: space-between;"> <div>  Authorized signature of financial institution </div> <div>  BRANCH CONTACT - Name and telephone number </div> </div>					

Please mail this form directly to our chartered accountant in the enclosed addressed envelope.

Name:	Grant Thornton LLP, Chartered Accountants
Address:	Suite 300 6 West Street N Orillia, Ontario L3V 5B8
Telephone:	(705) 326-7605
Fax:	(705) 326-0837

Jan. 25. 2011 2:26PM TD BARRIE COMMERCIAL



Central Ontario
33 Collier St 2Nd Flr
Barrie, ON
L4M 1G5
Telephone No.: (705) 727-4725 ext. 280
Fax No.: (705) 727-0866

January 25, 2011

LAKELAND POWER DISTRIBUTION LTD.
5-45 Cairns Cres
Huntsville, ON P1H 2M2

Attention: Ms Margaret Maw

We are pleased to offer the Borrower the following credit facilities (the "Facilities"), subject to the following terms and conditions.

BORROWER

LAKELAND POWER DISTRIBUTION LTD.

LENDER

The Toronto-Dominion Bank (the "Bank"), through its Central Ontario branch, in Barrie, ON.

CREDIT LIMIT

- 1) CAD\$2,000,000 increasing to \$4,000,000 for the period January 25, 2011 to December 31, 2011
- 2) CAD\$1,182,500
- 3) CAD\$2,325,000

**TYPE OF CREDIT
AND BORROWING
OPTIONS**

- 1) **364 Day Committed Revolving Facility** available at the Borrower's option by way of:
 - Prime Rate Based Loans in CAD\$ ("Prime Based Loans")
 - Bankers Acceptances in CAD\$ ("B/As")

- 2) **Committed Term Facility** available at the Borrower's option by way of:
- Fixed Rate Term Loan in CAD\$
- 3) **Committed Term Facility** available at the Borrower's option by way of:
- Fixed Rate Term Loan in CAD\$

PURPOSE

- 1) To finance working capital requirements and capital expenditures including smart meters and expansion of current facility.
- 2) To finance past capital expenditures.
- 3) To finance past capital expenditures

TENOR

- 1, 2, 3) Committed

CONTRACTUAL TERM

- 1) 364 days to January 31, 2012
- 2) 59 month(s) from the date of drawdown to 11/03/2013
- 3) 60 month(s) from the date of drawdown to 13/03/2012

RATE TERM (FIXED RATE TERM LOAN)

- 2) Fixed rate: 59 month(s) from the date of drawdown to 11/03/2013
- 3) Fixed rate: 60 month(s) from the date of drawdown to 13/03/2012

AMORTIZATION

- 1) 364 days to January 31, 2012
- 2) 59 month(s) from the date of drawdown to 11/03/2013
- 3) 60 month(s) from the date of drawdown to 13/03/2012

**INTEREST RATES
AND FEES**

Advances shall bear interest and fees as follows:

- 1) **364 Day Committed Revolving Facility:**
 - Prime Based Loans: Prime Rate + 0.000% per annum
 - B/As: Stamping Fee at 1.000% per annum
- 2) **Committed Reducing Term Facility:**
 - Fixed Rate Term Loans: 5.410% per annum or as determined by the Bank, in its sole discretion, for the Rate Term selected by the Borrower, and as set out in the Rate and Payment Terms Notice applicable to that Fixed Rate Term Loan.
- 3) **Committed Reducing Term Facility:**
 - Fixed Rate Term Loans: 5.030% per annum or as determined by the Bank, in its sole discretion, for the Rate Term selected by the Borrower, and as set out in the Rate and Payment Terms Notice applicable to that Fixed Rate Term Loan.

For all Facilities, interest payments will be made in accordance with Schedule "A" attached hereto unless otherwise stated in this Letter or in the Rate and Payment Terms Notice applicable for a particular drawdown. Information on interest rate and fee definitions, interest rate calculations and payment is set out in the Schedule "A" attached hereto.

COMMITMENT FEE

- 1) On the third Business Day following the last Business Day of March, June, September and December, in each year, the Borrower shall pay to the Bank a Commitment Fee for the Committed Revolving Loan in an amount equal to 0.10% per annum calculated on the daily average amount of the undrawn portion of the Committed Revolving Loan during the quarter just ended.

DRAWDOWN

- 1) As required in multiples of \$10,000.
- 2) Fully Drawn.
- 3) Fully drawn

Notice periods, minimum amounts of draws, interest periods and contract maturity for LIBOR Loans, terms for Banker's Acceptances and other similar details are set out in the Schedule "A" attached hereto.

**BUSINESS CREDIT
SERVICE**

The Borrower will have access to the 364 Day Committed Revolving Facility Loan (Facility 1) via Loan Account Number 2077-9520026 (the "Loan Account") up to the Credit Limit of the 364 Day Committed Revolving Facility Loan by withdrawing funds from the Borrower's Current Account Number 2664-5200266 (the "Current Account"). The Borrower agrees that each advance from the Loan Account will be in an amount equal to \$10,000 (the "Transfer Amount") or a multiple thereof. If the Transfer Amount is NIL, the Borrower agrees that an advance from the Borrower's Loan Account may be in an amount sufficient to cover the debits made to the Current Account.

The Borrower agrees that:

- a) all other overdraft privileges which have governed the Borrower's Current Account are hereby cancelled.
- b) all outstanding overdraft amounts under any such other agreements are now included in indebtedness under this Agreement.

The Bank may, but is not required to, automatically advance the Transfer Amount or a multiple thereof or any other amount from the Loan Account to the Current Account in order to cover the debits made to the Current Account if the amount in the Current Account is insufficient to cover the debits. The Bank may, but is not required to, automatically and without notice apply the funds in the Current Account in amounts equal to the Transfer Amount or any multiple thereof or any other amount to repay the outstanding amount in the Loan Account.

**REPAYMENT AND
REDUCTION OF
AMOUNT OF CREDIT
FACILITY**

- 1, 2,3) Interest only with bullet repayment at maturity.
Facilities may be extended without penalty at the Borrower's request and Lender's option.

PREPAYMENT

- 1) Permitted without penalty at any time on floating rate loans, subject to any unwinding costs.
- 2, 3) Standard prepayment penalties to apply

SECURITY

The following security shall be provided, shall, unless otherwise indicated, support all present and future indebtedness and liability of the Borrower and the grantor of the security to the Bank including without limitation indebtedness and liability under guarantees, foreign exchange contracts, cash management products, and derivative contracts, shall be registered in first position, and shall be on the Bank's standard form, supported by resolutions and solicitor's opinion, all acceptable to the Bank.

a) General Security Agreement ("GSA") representing a First charge on all the Borrower's present and after acquired personal property, including without limitation the following equipment:

b) Business Insurance CAD \$24,000,000

All persons and entities required to provide a guarantee shall be referred to in this Agreement individually as a "Surety" and/or "Guarantor" and collectively as the "Guarantors";

All of the above security and guarantees shall be referred to collectively in this Agreement as "Bank Security".

**DISBURSEMENT
CONDITIONS**

The obligation of the Bank to permit any drawdown hereunder is subject to the Standard Disbursement Conditions contained in Schedule "A".

**REPRESENTATIONS
AND WARRANTIES**

All representations and warranties shall be deemed to be continually repeated so long as any amounts remain outstanding and unpaid under this Agreement or so long as any commitment under this Agreement remains in effect. The Borrower makes the Standard Representations and Warranties set out in Schedule "A".

**POSITIVE
COVENANTS**

So long as any amounts remain outstanding and unpaid under this Agreement or so long as any commitment under this Agreement remains in effect, the Borrower will and will ensure that its subsidiaries and each of the Guarantors will observe the Standard Positive Covenants set out in Schedule "A".

- a) Provide audited annual financial statements within 120 days of each fiscal year end.
- b) Provide unaudited quarterly financial statements within 45 days of quarter end. All quarterly financial statements to be accompanied by a Certificate of No Default setting out compliance calculations.
- c) Provide annual 3 year business plan within 120 days of each fiscal year end, including income statement, balance sheet, statement of changes in financial position, and capital expenditure schedule.
- d) Annual OEB rate submission and QSI (if applicable).
- e) Borrower remains in the regulated business of electricity distribution and maintaining all requisite licenses to do so.
- f) Compliance with Affiliate Relationship Code.
- g) Compliance with all applicable environmental regulation at all times.
- h) Compliance with all contractual obligations and laws, including payment of taxes.

- i) Compliance with all terms of all licenses and immediately advise the Bank if OEB shall notify the Borrower of a default under a license or if the license is amended, cancelled, suspended or revoked (any of such circumstances will also constitute an event of default).
- j) File all OEB rate submissions as outlined in three year business plan.
- k) Maintain adequate insurance.

NEGATIVE COVENANTS

So long as any amounts remain outstanding and unpaid under this Agreement or so long as any commitment under this Agreement remains in effect, the Borrower will and will ensure that its subsidiaries and each of the Guarantors will observe the Standard Negative Covenants set out in Schedule "A".

- a) Distributions limited to excess Free Cashflow – Interest costs and principal payments (If applicable) providing Interest Coverage Ratio (ICR) as defined in financial covenant a) to be in compliance and no other default has occurred. Free Cashflow is defined as EBITDA less cash taxes less unfinanced CAPEX (net of contributed capital) less principal, if any.
- b) Limitations on additional debt, subject to PMSI interest up to a maximum of \$500,000.
- c) No change in ownership/control of the Borrower.
- d) No change in status of the borrower as a Limited Distribution Company.
- e) No further material outside investments, mergers, amalgamations or consolidations without the Lenders prior consent.
- f) No material third party guarantees without the Bank's prior consent.
- g) No repayment of shareholder debt, inter-company debt (principal or interest), beyond the permitted distributions outlined above, without the Bank's prior written consent.

PERMITTED LIENS

Permitted Liens as referred to in Schedule "A" are:

- 1,2,3) Purchase Money Security Interests in equipment which exists on the date of this Agreement ("Existing PMSIs") which are known to the Bank and all future Purchase Money Security Interests on equipment acquired to replace the equipment under Existing PMSIs.

Purchase Money Security Interests, not to exceed at any time:

- i) For the Borrower: \$500,000 in the aggregate.

FINANCIAL COVENANTS

The Borrower agrees at all times to:

- a) Maintain a minimum Interest Coverage Ratio (ICR) of 2.00x. Interest Coverage Ratio to be defined as: $[\text{EBITDA} - 40\% \text{ of CAPEX (net of contributed capital) - cash taxes}] / \text{Total Cash Interest Expense}$. To be tested quarterly on a rolling 4 quarter basis.

- b) Maintain a maximum Debt to Capitalization of 0.60:1 where Debt is defined as all interest bearing debt and non-interest bearing debt not subordinated to the above noted credit facilities. Capitalization is defined as the sum of total Debt, Shareholder's Equity, Contributed Capital, Preference Share Capital net of any goodwill. To be tested quarterly.

EVENTS OF DEFAULT

The Bank may accelerate the payment of principal and interest under any committed credit facility hereunder and cancel any undrawn portion of any committed credit facility hereunder, at any time after the occurrence of any one of the Standard Events of Default contained in Schedule "A" attached hereto and after any one of the following additional Events of Default:

- 1,2,3) a) Customary for a transaction of this nature including without limitation any material adverse change in legislation or regulation of the electrical distribution business in Ontario.
- b) Loss of OEB license.
- c) Default on any of these terms and conditions.

ANCILLARY FACILITIES

As at the date of this Agreement, the following uncommitted ancillary products are made available. These products may be subject to other agreements.

- 1) TD Visa Business card (or cards) for an aggregate amount of \$130,000.

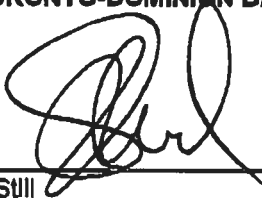
SCHEDULE "A" - STANDARD TERMS AND CONDITIONS

Schedule "A" sets out the Standard Terms and Conditions ("Standard Terms and Conditions") which apply to these credit facilities. The Standard Terms and Conditions, including the defined terms set out therein, form part of this Agreement, unless this letter states specifically that one or more of the Standard Terms and Conditions do not apply or are modified.

We trust you will find these facilities helpful in meeting your ongoing financing requirements. We ask that if you wish to accept this offer of financing (which includes the Standard Terms and Conditions), please do so by signing and returning the attached duplicate copy of this letter to the undersigned. This offer will expire if not accepted in writing and received by the Bank on or before February 15, 2011

Yours truly,

THE TORONTO-DOMINION BANK



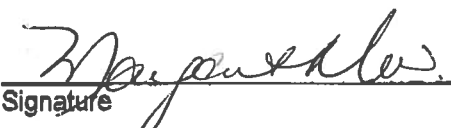
Roger Still
VP Commercial Banking



Ian Montford
Manager Commercial Credit

TO THE TORONTO-DOMINION BANK:

LAKELAND POWER DISTRIBUTION LTD. hereby accepts the foregoing offer this 25th day of May, 2011. The Borrower confirms that, except as may be set out above, the credit facility(ies) detailed herein shall not be used by or on behalf of any third party.


Signature


Signature

Margaret Man, CFO
Print Name & Position

Chris Litschko, CEO
Print Name & Position

Signature

Print Name & Position

cc. Guarantor(s)

The Bank is providing the guarantor(s) with a copy of this letter as a courtesy only. The delivery of a copy of this letter does not create any obligation of the Bank to provide the guarantor(s) with notice of any changes to the credit facilities, including without limitation, changes to the terms and conditions, increases or decreases in the amount of the credit facilities, the establishment of new credit facilities or otherwise. The Bank may, or may not, at its option, provide the guarantor(s) with such information, provided that the Bank will provide such information upon the written request of the guarantor.

SCHEDULE A
STANDARD TERMS AND CONDITIONS

1. INTEREST RATE DEFINITIONS

Prime Rate means the rate of interest per annum (based on a 365 day year) established and reported by the Bank to the Bank of Canada from time to time as the reference rate of interest for determination of Interest rates that the Bank charges to customers of varying degrees of creditworthiness in Canada for Canadian dollar loans made by it in Canada.

The Stamping Fee rate per annum for CAD\$ B/As is based on a 365 day year and the Stamping Fee is calculated on the Face Amount of each B/A presented to the Bank for acceptance. The Stamping Fee rate per annum for USD\$ B/As is based on a 360 day year and the Stamping Fee is calculated on the Face Amount of each B/A presented to the Bank for acceptance.

LIBOR means the rate of Interest per annum (based on a 360 day year) as determined by the Bank (rounded upwards, if necessary to the nearest whole multiple of 1/16th of 1%) at which the Bank may make available United States dollars which are obtained by the Bank in the Interbank Euro Currency Market, London, England at approximately 11:00 a.m. (Toronto time) on the second Business Day before the first day of, and in an amount similar to, and for the period similar to the interest period of, such advance.

USBR means the rate of interest per annum (based on a 365 day year) established by the Bank from time to time as the reference rate of interest for the determination of interest rates that the Bank charges to customers of varying degrees of creditworthiness for US dollar loans made by it in Canada.

Any interest rate based on a period less than a year expressed as an annual rate for the purposes of the Interest Act (Canada) is equivalent to such determined rate multiplied by the actual number of days in the calendar year in which the same is to be ascertained and divided by the number of days in the period upon which it was based.

2. INTEREST CALCULATION AND PAYMENT

Interest on Prime Based Loans and USBR Loans is calculated daily (including February 29 in a leap year) and payable monthly in arrears based on the number of days the subject loan is outstanding unless otherwise provided in the Rate and Payment Terms Notice. Interest is charged on February 29 in a leap year.

The Stamping Fee is calculated based on the amount and the term of the B/A and payable upon acceptance by the Bank of the B/A. The net proceeds received by the Borrower on a B/A advance will be equal to the Face Amount of the B/A discounted at the Bank's then prevailing B/A discount rate for CAD\$ B/As or USD\$ B/As as the case may be, for the specified term of the B/A less the B/A Stamping Fee.

Interest on LIBOR Loans is calculated and payable on the earlier of contract maturity or quarterly in arrears, for the number of days in the LIBOR interest period.

L/C and L/G fees are payable at the time set out in the Letter of Credit Indemnity Agreement applicable to the issued L/C or L/G.

Interest on Fixed Rate Term Loans is compounded monthly and payable monthly in arrears unless otherwise provided in the Rate and Payment Terms Notice.

Interest is payable both before and after maturity or demand, default and judgment.

Each payment under this Agreement shall be applied first in payment of costs and expenses, then interest and fees and the balance, if any, shall be applied in reduction of principal.

For loans not secured by real property, all overdue amounts of principal and interest and all amounts outstanding in excess of the Credit Limit shall bear interest from the date on which the same became due or from when the excess was incurred, as the case may be, until the date of payment or until the date the excess

is repaid at 21% per annum, or such lower interest rate if the Bank agrees to a lower interest rate in writing. Nothing in this clause shall be deemed to authorize the Borrower to incur loans in excess of the Credit Limit.

3. DRAWDOWN PROVISIONS

Prime Based and USBR Loans

There is no minimum amount of drawdown by way of Prime Based Loans and USBR Loans, except as stated in the section of the Agreement titled "Business Credit Services Agreement", if that section of the Agreement has not been deleted. The Borrower shall provide the Bank with 3 Business Days' notice of a requested Prime Based Loan or USBR Loan over \$1,000,000.

B/As

The Borrower shall advise the Bank of the requested term or maturity date for B/As issued hereunder. The Bank shall have the discretion to restrict the term or maturity dates of B/As. In no event shall the term of the B/A exceed the Contractual Term Maturity Date. The minimum amount of a drawdown by way of B/As is \$1,000,000 and in multiples of \$100,000 thereafter. The Borrower shall provide the Bank with 3 Business Days' notice of a requested B/A drawdown.

The Borrower shall pay to the Bank the full amount of the B/A at the maturity date of the B/A.

The Borrower appoints the Bank as its attorney to and authorizes the Bank to (i) complete, sign, endorse, negotiate and deliver B/As on behalf of the Borrower in handwritten form, or by facsimile or mechanical signature or otherwise, (ii) accept such B/As, and (iii) purchase, discount, and/or negotiate B/As.

LIBOR

The Borrower shall advise the Bank of the requested LIBOR contract maturity period. The Bank shall have the discretion to restrict the LIBOR contract maturity. In no event shall the term of the LIBOR contract exceed the Contractual Term Maturity Date. The minimum amount of a drawdown by way of a LIBOR Loan is \$1,000,000, and shall be in multiples of \$100,000 thereafter. The Borrower will provide the Bank with 3 Business Days' notice of a requested LIBOR Loan.

L/C and/or L/G

The Bank shall have the discretion to restrict the maturity date of L/Gs or L/Cs.

B/A - Prime Conversion

The Borrower will provide the Bank with at least 3 Business Days' notice of its intention either to convert a B/A to a Prime Based Loan or vice versa, failing which, the Bank may decline to accept such additional B/As or may charge interest on the amount of Prime Based Loans resulting from maturity of B/As at the rate of 115% of the rate applicable to Prime Based Loans for the 3 Business Day period immediately following such maturity. Thereafter, the rate shall revert to the rate applicable to Prime Based Loans.

Cash Management

The Bank may, and the Borrower hereby authorizes the Bank to, drawdown under the Operating Loan to satisfy any obligations of the Borrower to the Bank in connection with any cash management service provided by the Bank to the Borrower. The Bank may drawdown under the Operating Loan even if the drawdown results in amounts outstanding in excess of the Credit Limit.

Notice

Prior to each drawdown and at least 10 days prior to each Rate Term Maturity, the Borrower will advise the Bank of its selection of drawdown options from those made available by the Bank. The Bank will, after each drawdown, other than drawdowns by way of BA, LIBOR Loan or under the operating loan, send a Rate and Payment Terms Notice to the Borrower.

4. PREPAYMENT

Fixed Rate Term Loans

10% Prepayment Option Chosen.

- (a) Once, each calendar year, ("Year"), the Borrower may, provided that an Event of Default has not occurred, prepay in one lump sum, an amount of principal outstanding under a Fixed Rate Term Loan not exceeding 10% of the original amount of the Fixed Rate Term Loan, upon payment of all interest accrued to the date of prepayment without paying any prepayment charge. If the prepayment privilege is not used in one Year, it cannot be carried forward and used in a later Year.
- (b) Provided that an Event of Default has not occurred, the Borrower may prepay more than 10% of the original amount of a Fixed Rate Term Loan in any Year, upon payment of all interest accrued to the date of prepayment and an amount equal to the greater of:
- i) three months' interest on the amount of the prepayment (the amount of prepayment is the amount of prepayment exceeding the 10% limit described in Section 4(a)) using the interest rate applicable to the Fixed Rate Term Loan being prepaid; and
 - ii) the Interest Rate Differential, being the amount by which:
 - a. the total amount of interest on the amount of the prepayment (the amount of prepayment is the amount of prepayment exceeding the 10% limit described in Section 4(a)) using the interest rate applicable to the Fixed Rate Term Loan being prepaid calculated for the period of time from the prepayment date until the Rate Term Maturity Date for the Fixed Rate Term Loan being prepaid (the "Remaining Term"), exceeds
 - b. the total amount of interest on the amount of the prepayment (the amount of prepayment is the amount of prepayment exceeding the 10% limit described in Section 4(a)) using the interest rate applicable to a fixed rate term loan that the Bank would make to a borrower for a comparable facility on the prepayment date, calculated for the Remaining Term.

10% Prepayment Option Not Chosen.

- (c) The Borrower may, provided that an Event of Default has not occurred, prepay all or any part of the principal then outstanding under a Fixed Rate Term Loan upon payment of all interest accrued to the date of prepayment and an amount equal to the greater of:
- i) three months' interest on the amount of the prepayment using the interest rate applicable to the Fixed Rate Term Loan being prepaid; and
 - ii) the Interest Rate Differential, being the amount by which:
 - a. the total amount of interest on the amount of the prepayment using the interest rate applicable to the Fixed Rate Term Loan being prepaid calculated for the period of time from the prepayment date until the Rate Term Maturity Date for the Fixed Rate Term Loan being prepaid (the "Remaining Term"), exceeds
 - b. the total amount of interest on the amount of the prepayment using the interest rate applicable to a fixed rate term loan that the Bank would make to a borrower for a comparable facility on the prepayment date, calculated for the Remaining Term.

Floating Rate Term Loans

The Borrower may prepay the whole or any part of the principal outstanding under a Floating Rate Term Loan, at any time without the payment of prepayment charges.

5. STANDARD DISBURSEMENT CONDITIONS

The obligation of the Bank to permit any drawdowns hereunder at any time is subject to the following conditions precedent:

- a) The Bank shall have received the following documents which shall be in form and substance satisfactory to the Bank:
 - i) A copy of a duly executed resolution of the Board of Directors of the Borrower empowering the Borrower to enter into this Agreement;
 - ii) A copy of any necessary government approvals authorizing the Borrower to enter into this Agreement;
 - iii) All of the Bank Security and supporting resolutions and solicitors' letter of opinion required hereunder;
 - iv) The Borrower's compliance certificate certifying compliance with all terms and conditions hereunder;
 - v) all operation of account documentation; and
 - vi) For drawdowns under the Facility by way of L/C or L/G, the Bank's standard form Letter of Credit Indemnity Agreement
- b) The representations and warranties contained in this Agreement are correct.
- c) No event has occurred and is continuing which constitutes an Event of Default or would constitute an Event of Default, but for the requirement that notice be given or time elapse or both.
- d) The Bank has received the arrangement fee payable hereunder (if any) and the Borrower has paid all legal and other expenses incurred by the Bank in connection with the Agreement or the Bank Security.

6. STANDARD REPRESENTATIONS AND WARRANTIES

The Borrower hereby represents and warrants, which representations and warranties shall be deemed to be continually repeated so long as any amounts remain outstanding and unpaid under this Agreement or so long as any commitment under this Agreement remains in effect, that:

- a) The Borrower is a duly incorporated corporation, a limited partnership, partnership, or sole proprietorship, duly organized, validly existing and in good standing under the laws of the jurisdiction where the Branch/Centre is located and each other jurisdiction where the Borrower has property or assets or carries on business and the Borrower has adequate corporate power and authority to carry on its business, own property, borrow monies and enter into agreements therefore, execute and deliver the Agreement, the Bank Security, and documents required hereunder, and observe and perform the terms and provisions of this Agreement.
- b) There are no laws, statutes or regulations applicable to or binding upon the Borrower and no provisions in its charter documents or in any by-laws, resolutions, contracts, agreements, or arrangements which would be contravened, breached, violated as a result of the execution, delivery, performance, observance, of any terms of this Agreement.
- c) No Event of Default has occurred nor has any event occurred which, with the passage of time or the giving of notice, would constitute an Event of Default under this Agreement or which would constitute a default under any other agreement.
- d) There are no actions, suits or proceedings, including appeals or applications for review, or any knowledge of pending actions, suits, or proceedings against the Borrower and its subsidiaries, before any court or administrative agency which would result in any material adverse change in the property, assets, financial condition, business or operations of the Borrower.
- e) All material authorizations, approvals, consents, licenses, exemptions, filings, registrations and other requirements of governmental, judicial and public bodies and authorities required to carry on its business have been or will be obtained or effected and are or will be in full force and effect.
- f) The financial statements and forecasts delivered to the Bank fairly present the present financial position of the Borrower, and have been prepared by the Borrower and its auditors in accordance with the International Financial Reporting Standards or GAAP for Private Enterprises.

- g) All of the remittances required to be made by the Borrower to the federal government and all provincial and municipal governments have been made, are currently up to date and there are no outstanding arrears. Without limiting the foregoing, all employee source deductions (including Income taxes, Employment Insurance and Canada Pension Plan), sales taxes (both provincial and federal), corporate income taxes, corporate capital taxes, payroll taxes and Workers' Compensation dues are currently paid and up to date.

7. STANDARD POSITIVE COVENANTS

So long as any amounts remain outstanding and unpaid under this Agreement or so long as any commitment under this Agreement remains in effect, the Borrower will, and will ensure that its subsidiaries and each of the Guarantors will:

- a) Pay all amounts of principal, interest and fees on the dates, times and place specified herein, under the Rate and Payment Terms Notice, and under any other agreement between the Bank and the Borrower.
- b) Advise the Bank of any change in the amount and the terms of any credit arrangement made with other lenders or any action taken by another lender to recover amounts outstanding with such other lender.
- c) Advise promptly after the happening of any event which will result in a material adverse change in the financial condition, business, operations, or prospects of the Borrower or the occurrence of any Event of Default or default under this Agreement or under any other agreement for borrowed money.
- d) Do all things necessary to maintain in good standing its corporate existence and preserve and keep all material agreements, rights, franchises, licenses, operations, contracts or other arrangements in full force and effect.
- e) Take all necessary actions to ensure that the Bank Security and its obligations hereunder will rank ahead of all other indebtedness of and all other security granted by the Borrower.
- f) Pay all taxes, assessments and government charges unless such taxes, assessments, or charges are being contested in good faith and appropriate reserves shall be made with funds set aside in a separate trust fund.
- g) Provide the Bank with information and financial data as it may request from time to time.
- h) Maintain property, plant and equipment in good repair and working condition.
- i) Inform the Bank of any actual or probable litigation and furnish the Bank with copies of details of any litigation or other proceedings, which might affect the financial condition, business, operations, or prospects of the Borrower.
- j) Provide such additional security and documentation as may be required from time to time by the Bank or its solicitors.
- k) Continue to carry on the business currently being carried on by the Borrower its subsidiaries and each of the Guarantors at the date hereof.
- l) Maintain adequate insurance on all of its assets, undertakings, and business risks.
- m) Permit the Bank or its authorized representatives full and reasonable access to its premises, business, financial and computer records and allow the duplication or extraction of pertinent information therefrom and
- n) Comply with all applicable laws.

8. STANDARD NEGATIVE COVENANTS

So long as any amounts remain outstanding and unpaid under this Agreement or so long as any commitment under this Agreement remains in effect, the Borrower will not and will ensure that its subsidiaries and each of the Guarantors will not:

- a) Create, incur, assume, or suffer to exist, any mortgage, deed of trust, pledge, lien, security interest, assignment, charge, or encumbrance (including without limitation, any conditional sale, or other title retention agreement, or finance lease) of any nature, upon or with respect to any of its assets or undertakings, now owned or hereafter acquired, except for those Permitted Liens, if any, set out in the Letter.
- b) Create, incur, assume or suffer to exist any other indebtedness for borrowed money (except for indebtedness resulting from Permitted Liens, if any) or guarantee or act as surety or agree to indemnify the debts of any other Person.

- c) Merge or consolidate with any other Person, or acquire all or substantially all of the shares, assets or business of any other Person.
- d) Sell, lease, assign, transfer, convey or otherwise dispose of any of its now owned or hereafter acquired assets (including, without limitation, shares of stock and indebtedness of subsidiaries, receivables and leasehold interests), except for inventory disposed of in the ordinary course of business.
- e) Terminate or enter into a surrender of any lease of any property mortgaged under the Bank Security.
- f) Cease to carry on the business currently being carried on by each of the Borrower, its subsidiaries, and the Guarantors at the date hereof.
- g) Permit any change of ownership or change in the capital structure of the Borrower.

9. ENVIRONMENTAL

The Borrower represents and warrants (which representation and warranty shall continue throughout the term of this Agreement) that the business of the Borrower, its subsidiaries and each of the Guarantors is being operated in compliance with applicable laws and regulations respecting the discharge, omission, spill or disposal of any hazardous materials and that any and all enforcement actions in respect thereto have been clearly conveyed to the Bank.

The Borrower shall, at the request of the Bank from time to time, and at the Borrower's expense, obtain and provide to the Bank an environmental audit or inspection report of the property from auditors or inspectors acceptable to the Bank.

The Borrower hereby indemnifies the Bank, its officers, directors, employees, agents and shareholders, and agrees to hold each of them harmless from all loss, claims, damages and expenses (including legal and audit expenses) which may be suffered or incurred in connection with the indebtedness under this Agreement or in connection with the Bank Security.

10. STANDARD EVENTS OF DEFAULT

The Bank may accelerate the payment of principal and interest under any committed credit facility hereunder and cancel any undrawn portion of any committed credit facility hereunder, at any time after the occurrence of any one of the following Events of Default:

- a) Non-payment of principal outstanding under this Agreement when due or non-payment of interest or fees outstanding under this Agreement within 3 Business Days of when due.
- b) If any representation, warranty or statement made hereunder or made in connection with the execution and delivery of this Agreement or the Bank Security is false or misleading at any time.
- c) If any representation or warranty made or information provided by the Guarantor to the Bank from time to time, including without limitation, under or in connection with the Personal Financial Statement and Privacy Agreement provided by the Guarantor, is false or misleading at any time.
- d) If there is a breach or non-performance or non-observance of any term or condition of this Agreement or the Bank Security and, if such default is capable of being remedied, the default continues unremedied for 5 Business Days after the occurrence.
- e) If the Borrower, any one of its subsidiaries, or, if any of the Guarantors makes a general assignment for the benefit of creditors, files or presents a petition, makes a proposal or commits any act of bankruptcy, or if any action is taken for the winding up, liquidation or the appointment of a liquidator, trustee in bankruptcy, custodian, curator, sequestrator, receiver or any other officer with similar powers or if a judgment or order shall be entered by any court approving a petition for reorganization, arrangement or composition of or in respect of the Borrower, any of its subsidiaries, or any of the Guarantors or if the Borrower, any of its subsidiaries, or any of the Guarantors is insolvent or declared bankrupt.
- f) If there exists a voluntary or involuntary suspension of business of the Borrower, any of its subsidiaries, or any of the Guarantors.
- g) If action is taken by an encumbrancer against the Borrower, any of its subsidiaries, or any of the Guarantors to take possession of property or enforce proceedings against any assets.

- h) If any final judgment for the payment of monies is made against the Borrower, any of its subsidiaries, or any of the Guarantors and it is not discharged within 30 days from the imposition of such judgment.
- i) If there exists an event, the effect of which with lapse of time or the giving of notice, will constitute an event of default or a default under any other agreement for borrowed money in excess of the Cross Default Threshold entered into by the Borrower, any of its subsidiaries, or any of the Guarantors.
- j) If the Borrower, any one of its subsidiaries, or any of the Guarantors default under any other present or future agreement with the Bank or any of the Bank's subsidiaries, including without limitation, any other loan agreement, forward foreign exchange transactions, interest rate and currency and/or commodity swaps.
- k) If the Bank Security is not enforceable or if any party to the Bank Security shall dispute or deny any liability or any of its obligations under the Bank Security, or if any Guarantor terminates a guarantee in respect of future advances.
- l) If, in the Bank's determination, a material adverse change occurs in the financial condition, business operations or prospects of the Borrower, any of the Borrower's subsidiaries, or any of the Guarantors.

11. ACCELERATION

If the Bank accelerates the payment of principal and interest hereunder, the Borrower shall immediately pay to the Bank all amounts outstanding hereunder, including without limitation, the amount of unmatured B/As and LIBOR Loans and the amount of all drawn and undrawn L/Gs and L/Cs. All cost to the Bank of unwinding LIBOR Loans and all loss suffered by the Bank in re-employing amounts repaid will be paid by the Borrower.

The Bank may demand the payment of principal and interest under the Operating Loan (and any other uncommitted facility) hereunder and cancel any undrawn portion of the Operating Loan (and any other uncommitted facility) hereunder, at any time whether or not an Event of Default has occurred.

12. CURRENCY INDEMNITY

USD\$ loans must be repaid with USD\$ and CAD\$ loans must be repaid with CAD\$ and the Borrower shall indemnify the Bank for any loss suffered by the Bank if USD\$ loans are repaid with CAD\$ or vice versa, whether such payment is made pursuant to an order of a court or otherwise.

13. TAXATION ON PAYMENTS

All payments made by the Borrower to the Bank will be made free and clear of all present and future taxes (excluding the Bank's income taxes), withholdings or deductions of whatever nature. If these taxes, withholdings or deductions are required by applicable law and are made, the Borrower, shall, as a separate and independent obligation, pay to the Bank all additional amounts as shall fully indemnify the Bank from any such taxes, withholdings or deductions.

14. REPRESENTATION

No representation or warranty or other statement made by the Bank concerning any of the credit facilities shall be binding on the Bank unless made by it in writing as a specific amendment to this Agreement.

15. CHANGING THE AGREEMENT

- a) The Bank may, from time to time, unilaterally change the provisions of this Agreement where (i) the provisions of the Agreement relate to the Operating Loan (and any other uncommitted facility) or (ii) such change is for the benefit of the Borrower, or made at the Borrower's request, including without limitation, decreases to fees or interest payable hereunder or (iii) where such change makes compliance with this Agreement less onerous to the Borrower, including without limitation, release of security. These changes can be made by the Bank providing written notice to the Borrower of such changes in the form of a specific waiver or a document constituting an amending agreement. The Borrower is not required to execute such waiver or amending agreement, unless the Bank requests the Borrower to sign such waiver or amending agreement. A change in the Prime Rate and USBR is not an amendment to the terms of this Agreement that requires notification to be provided to the Borrower.

- b) Changes to the Agreement, other than as described in a) above, including changes to covenants and fees payable by the Borrower, are required to be agreed to by the Bank and the Borrower in writing, by the Bank and the Borrower each signing an amending agreement.
- c) The Bank is not required to notify a Guarantor of any change in the Agreement, including any increase in the Credit Limit.

16. ADDED COST

If the introduction of or any change in any present or future law, regulation, treaty, official or unofficial directive, or regulatory requirement, (whether or not having the force of law) or in the Interpretation or application thereof, relates to:

- i) the imposition or exemption of taxation of payments due to the Bank or on reserves or deemed reserves in respect of the undrawn portion of any Facility or loan made available hereunder; or,
- ii) any reserve, special deposit, regulatory or similar requirement against assets, deposits, or loans or other acquisition of funds for loans by the Bank; or,
- iii) the amount of capital required or expected to be maintained by the Bank as a result of the existence of the advances or the commitment made hereunder;

and the result of such occurrence is, in the sole determination of the Bank, to increase the cost of the Bank or to reduce the income received or receivable by the Bank hereunder, the Borrower shall, on demand by the Bank, pay to the Bank that amount which the Bank estimates will compensate it for such additional cost or reduction in income and the Bank's estimate shall be conclusive, absent manifest error.

17. EXPENSES

The Borrower shall pay, within 5 Business Days following notification, all fees and expenses (including but not limited to all legal fees) incurred by the Bank in connection with the preparation, registration and ongoing administration of this Agreement and the Bank Security and with the enforcement of the Bank's rights and remedies under this Agreement and the Bank Security whether or not any amounts are advanced under the Agreement. These fees and expenses shall include, but not be limited, to all outside counsel fees and expenses and all in-house legal fees and expenses, if in-house counsel are used, and all outside professional advisory fees and expenses. The Borrower shall pay interest on unpaid amounts due pursuant to this paragraph at the All-In Rate plus 2% per annum.

Without limiting the generality of Section 24, the Bank or its agent, is authorized to debit any of the Borrower's accounts with the amount of the fees and expenses owed by the Borrower hereunder, including the registration fee in connection with the Bank Security, even if that debiting creates an overdraft in any such account. If there are insufficient funds in the Borrower's accounts to reimburse the Bank or its agent for payment of the fees and expenses owed by the Borrower hereunder, the amount debited to the Borrower's accounts shall be deemed to be a Prime Based Loan under the Operating Loan.

The Borrower will, if requested by the Bank, sign a Pre-Authorized Payment Authorization in a format acceptable to the Bank to permit the Bank's agent to debit the Borrower's accounts as contemplated in this Section.

18. NON WAIVER

Any failure by the Bank to object to or take action with respect to a breach of this Agreement or any Bank Security or upon the occurrence of an Event of Default shall not constitute a waiver of the Bank's right to take action at a later date on that breach. No course of conduct by the Bank will give rise to any reasonable expectation which is in any way inconsistent with the terms and conditions of this Agreement and the Bank Security or the Bank's rights thereunder.

19. EVIDENCE OF INDEBTEDNESS

The Bank shall record on its records the amount of all loans made hereunder, payments made in respect thereto, and all other amounts becoming due to the Bank under this Agreement. The Bank's records constitute, in the absence of manifest error, conclusive evidence of the indebtedness of the Borrower to the Bank pursuant to this Agreement.

The Borrower will sign the Bank's standard form Letter of Credit Indemnity Agreement for all L/Cs and L/Gs issued by the Bank.

With respect to chattel mortgages taken as Bank Security, this Agreement is the Promissory Note referred to in same chattel mortgage, and the indebtedness incurred hereunder is the true indebtedness secured by the chattel mortgage.

20. ENTIRE AGREEMENTS

This Agreement replaces any previous letter agreements dealing specifically with terms and conditions of the credit facilities described in the Letter. Agreements relating to other credit facilities made available by the Bank continue to apply for those other credit facilities. This Agreement, and if applicable, the Letter of Credit Indemnity Agreement, are the entire agreements relating to the Facilities described in this Agreement.

21. ASSIGNMENT

The Bank may assign or grant participation in all or part of this Agreement or in any loan made hereunder without notice to and without the Borrower's consent.

The Borrower may not assign or transfer all or any part of its rights or obligations under this Agreement.

22. RELEASE OF INFORMATION

The Borrower hereby irrevocably authorizes and directs the Borrower's accountant, (the "Accountant") to deliver all financial statements and other financial information concerning the Borrower to the Bank and agrees that the Bank and the Accountant may communicate directly with each other.

23. FX CLOSE OUT

The Borrower hereby acknowledges and agrees that in the event any of the following occur: (i) Default by the Borrower under any forward foreign exchange contract ("FX Contract"); (ii) Default by the Borrower in payment of monies owing by it to anyone, including the Bank; (iii) Default in the performance of any other obligation of the Borrower under any agreement to which it is subject; or (iv) the Borrower is adjudged to be or voluntarily becomes bankrupt or insolvent or admits in writing to its inability to pay its debts as they come due or has a receiver appointed over its assets, the Bank shall be entitled without advance notice to the Borrower to close out and terminate all of the outstanding FX Contracts entered into hereunder, using normal commercial practices employed by the Bank, to determine the gain or loss for each terminated FX contract. The Bank shall then be entitled to calculate a net termination value for all of the terminated FX Contracts which shall be the net sum of all the losses and gains arising from the termination of the FX Contracts which net sum shall be the "Close Out Value" of the terminated FX Contracts. The Borrower acknowledges that it shall be required to forthwith pay any positive Close Out Value owing to the Bank and the Bank shall be required to pay any negative Close Out Value owing to the Borrower, subject to any rights of set-off to which the Bank is entitled or subject.

24. SET-OFF

In addition to and not in limitation of any rights now or hereafter granted under applicable law, the Bank may at any time and from time to time without notice to the Borrower or any other Person, any notice being expressly waived by the Borrower, set-off and compensate and apply any and all deposits, general or special, time or demand, provisional or final, matured or unmatured, in any currency, and any other indebtedness or amount payable by the Bank (irrespective of the place of payment or booking office of the obligation), to or for the credit of or for the Borrower's account, including without limitation, any amount owed by the Bank to the Borrower under any FX Contract or other treasury or derivative product, against and on account of the indebtedness and liability under this Agreement notwithstanding that any of them are contingent or unmatured or in a different currency than the indebtedness and liability under this Agreement.

When applying a deposit or other obligation in a different currency than the indebtedness and liability under this Agreement to the indebtedness and liability under this Agreement, the Bank will convert the deposit or other obligation to the currency of the indebtedness and liability under this Agreement using the Bank's noon spot rate of exchange for the conversion of such currency.

25. LIMITATION ACT

The Borrower and the Bank hereby agree that the limitation period for commencement of any court action or proceeding against the Borrower with respect to demand loans shall be six (6) years rather than the period of time that is set out in the applicable limitation legislation.

26. MISCELLANEOUS

- i) The Borrower has received a signed copy of this Agreement;
- ii) If more than one Person, firm or corporation signs this Agreement as the Borrower, each party is jointly and severally liable hereunder, and the Bank may require payment of all amounts payable under this Agreement from any one of them, or a portion from each, but the Bank is released from any of its obligations by performing that obligation to any one of them. Each Borrower hereby acknowledges that each Borrower is an agent of each other Borrower and payment by any Borrower hereunder shall be deemed to be payment by the Borrower making the payment and by each other Borrower. Each payment, including interest payments, made will constitute an acknowledgement of the indebtedness and liability hereunder by each Borrower;
- iii) Accounting terms will (to the extent not defined in this Agreement) be interpreted in accordance with accounting principles established from time to time by the Canadian Institute of Chartered Accountants (or any successor) consistently applied, and all financial statements and information provided to the Bank will be prepared in accordance with those principles;
- iv) This Agreement is governed by the law of the Province or Territory where the Branch/Centre is located.
- v) Unless stated otherwise, all amounts referred to herein are in Canadian dollars

27. DEFINITIONS

Capitalized Terms used in this Agreement shall have the following meanings:

"All-In Rate" means the greater of the Interest Rate that the Borrower pays for Prime Based Loans (which for greater certainty includes the percent per annum added to the Prime Rate) or the highest fixed rate paid for Fixed Rate Term Loans.

"Agreement" means the agreement between the Bank and the Borrower set out in the Letter and this Schedule "A" - Standard Terms and Conditions.

"Business Day" means any day (other than a Saturday or Sunday) that the Branch/Centre is open for business.

"Branch/Centre" means The Toronto-Dominion Bank branch or banking centre noted on the first page of the Letter, or such other branch or centre as may from time to time be designated by the Bank.

"Contractual Term Maturity Date" means the last day of the Contractual Term period. If the Letter does not set out a specific Contractual Term period but rather refers to a period of time up to which the Contractual Term Maturity Date can occur, the Bank and the Borrower must agree on a Contractual Term Maturity Date before first drawdown, which Contractual Term Maturity Date will be set out in the Rate and Payments Terms Notice.

"Cross Default Threshold" means the cross default threshold set out in the Letter. If no such cross default threshold is set out in the Letter it will be deemed to be zero.

"Face Amount" means, in respect of:

- (i) a B/A, the amount payable to the holder thereof on its maturity;
- (ii) A L/C or L/G, the maximum amount payable to the beneficiary specified therein or any other Person to whom payments may be required to be made pursuant to such L/C or L/G.

"Fixed Rate Term Loan" means any drawdown in Canadian dollars under a Credit Facility at an interest rate which is fixed for a Rate Term at such rate as is determined by the Bank as its sole discretion.

"Inventory Value" means, at any time of determination, the total value (based on the lower of cost or market) of the Borrower's inventories that are subject to the Bank Security (other than (i) those inventories supplied by trade creditors who at that time have not been fully paid and would have a right to repossess all or part of such inventories if the Borrower were then either bankrupt or in receivership, (ii) those inventories comprising work in process and (iii) those inventories that the Bank may from time to time designate in its sole discretion) minus the total amount of any claims, liens or encumbrances on those inventories having or purporting to have priority over the Bank.

"Letter" means the letter from the Bank to the Borrower to which this Schedule "A" - Standard Terms and Conditions is attached.

"Letter of Credit" or "LC" means a documentary letter of credit or similar instrument in form and substance satisfactory to the Bank.

"Letter of Guarantee" or "LG" means a stand-by letter of guarantee or similar instrument in form and substance satisfactory to the Bank.

"Person" includes any individual, sole proprietorship, corporation, partnership, joint venture, trust, unincorporated association, association, institution, entity, party, or government (whether national, federal, provincial, state, municipal, city, county, or otherwise and including any instrumentality, division, agency, body, or department thereof).

"Purchase Money Security Interest" means a security interest on equipment which is granted to a lender or to the seller of such equipment in order to secure the purchase price of such equipment or a loan to acquire such equipment, provided that the amount secured by the security interest does not exceed the cost of the equipment, the Borrower provides written notice to the Bank prior to the creation of the security interest, and the creditor under the security interest has, if requested by the Bank, entered into an inter-creditor agreement with the Bank, in a format acceptable to the Bank.

"Rate Term" means that period of time as selected by the Borrower from the options offered to it by the Bank, during which a Fixed Rate Term Loan will bear a particular interest rate. If no Rate Term is selected, the Borrower will be deemed to have selected a Rate Term of 1 year.

"Rate Term Maturity" means the last day of a Rate Term which day may never exceed the Contractual Term Maturity Date.

"Rate and Payment Terms Notice" means the notice sent by the Bank setting out the interest rate and payment terms for a particular drawdown.

"Receivable Value" means, at any time of determination, the total value of those of the Borrower's trade accounts receivable that are subject to the Bank Security other than (i) those accounts then outstanding for 90 days, (ii) those accounts owing by Persons, firms or corporations affiliated with the Borrower, (iii) those accounts that the Bank may from time to time designate in its sole discretion, (iv) those accounts subject to any claim, liens, or encumbrance having or purporting to have priority over the Bank, (v) those accounts which are subject to a claim of set-off by the obligor under such account, MINUS the total amount of all claims, liens, or encumbrances on those receivables having or purporting to have priority over the Bank.

"Receivables/Inventory Summary" means a summary of the Borrower's trade account receivables and inventories, in form as the Bank may require and certified by a senior officer/representative of the Borrower.

"USD\$ Equivalent" means, on any date, the equivalent amount in United States Dollars after giving effect to a conversion of a specified amount of Canadian Dollars to United States Dollars at the Bank's noon spot rate of exchange for Canadian Dollars to United States Dollars established by the Bank for the day in question.

EXHIBIT 6 – CALCULATION OF REVENUE DEFICIENCY OR SUFFICIENCY

6.0-Staff-24

Ref: Exhibit 6/ Tab 1/ Appendix A – Revenue Requirement Work Form

- a) Based on the responses to the interrogatories from all parties, please submit a Microsoft Excel file containing an updated RRWF (version 3.00) that represents any changes the applicant wishes to make to the amounts in the previous version of the RRWF. Column E of Sheet 3 should remain unchanged. Adjustments or changed numbers should be input into cells on columns I or M, as applicable.**

Please see Appendix 6A – Revised Revenue Requirement Workform – excel version will also be submitted

- b) Please provide a list of all changes made to LPDL's original application (by exhibit), including an updated derivation of its revenue requirement, PILs calculation, base rates, rate adders/riders, and bill impacts.**

Please see below next question

6-SEC-17

[Ex.6/Tab 1/Appendix A]

Please provide a copy of the RRWF in CGAAP

Please see response to question #1.0-Energy Probe-#3 where a copy of the RRWF in both CGAAP and MIFRS have been provided from the original application filing data.

Lakeland Power Distribution Ltd.
Summary of Proposed Cumulative Changes

	Exhibit	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance	Amortization	PILs (grossed- up)	OM&A	Service Revenue Requirement	Base Revenue Requirement	Gross Revenue Deficiency
Original Submission		\$ 1,348,327	6.62%	\$ 20,370,760	\$ 24,372,189	\$ 3,168,385	\$ 952,081	\$ 160,968	\$ 3,316,827	\$ 5,773,388	\$ 5,459,760	\$ 392,906
3.0-Staff-13	3	\$ 1,348,253	6.62%	\$ 20,369,647	\$ 24,363,622	\$ 3,167,271	\$ 952,081	\$ 160,953	\$ 3,316,827	\$ 5,773,300	\$ 5,459,672	\$ 393,628
Update Load Forecast with 2011 Final CDM results		-\$ 74	0.00%	-\$ 1,113	-\$ 8,567	-\$ 1,114	\$ -	-\$ 15	\$ -	-\$ 88	-\$ 88	\$ 722
2.0-Energy Probe - 12	2	\$ 1,348,776	6.62%	\$ 20,377,689	\$ 24,425,485	\$ 3,175,313	\$ 952,081	\$ 161,052	\$ 3,316,827	\$ 5,773,922	\$ 5,460,294	\$ 394,250
change Cost of Power - Oct/12 RPP report + SME		\$ 523	0.00%	\$ 8,042	\$ 61,863	\$ 8,042	\$ -	\$ 99	\$ -	\$ 622	\$ 622	\$ 622
3.0-VECC-18 (b)	3	\$ 1,348,776	6.62%	\$ 20,377,689	\$ 24,425,485	\$ 3,175,313	\$ 952,081	\$ 161,052	\$ 3,316,827	\$ 5,773,922	\$ 5,480,294	\$ 414,250
Remove carry charges on Reg Assets from revenue offsets		\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
3.0-Energy Probe - 17 (d)	3	\$ 1,348,776	6.62%	\$ 20,377,689	\$ 24,425,485	\$ 3,175,313	\$ 952,081	\$ 161,052	\$ 3,316,827	\$ 5,773,922	\$ 5,478,803	\$ 412,760
Add in MicroFit and change for rate increase		\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,491	-\$ 1,490
Cost of Capital Parameters updates	5	\$ 1,333,298	6.54%	\$ 20,377,689	\$ 24,425,485	\$ 3,175,313	\$ 952,081	\$ 155,472	\$ 3,316,827	\$ 5,752,863	\$ 5,457,745	\$ 391,701
ROE % change to 8.93%		-\$ 15,478	-0.08%	\$ -	\$ -	\$ -	\$ -	-\$ 5,580	\$ -	-\$ 21,059	-\$ 21,058	-\$ 21,059
2.0-Energy Probe - 8 & 9	2	\$ 1,325,750	6.54%	\$ 20,262,315	\$ 24,425,485	\$ 3,175,313	\$ 937,564	\$ 157,975	\$ 3,316,827	\$ 5,733,555	\$ 5,438,437	\$ 372,393
2012 Capital forecast update - 2013 Capital revision		-\$ 7,548	0.00%	-\$ 115,374	\$ -	\$ -	-\$ 14,517	\$ 2,503	\$ -	-\$ 19,308	-\$ 19,308	-\$ 19,308
4.0-VECC-22	4	\$ 1,325,750	6.54%	\$ 20,262,315	\$ 24,425,485	\$ 3,175,313	\$ 937,564	\$ 157,975	\$ 3,316,827	\$ 5,733,555	\$ 5,438,437	\$ 372,393
2012 OM&A forecast update		\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.0-Energy Probe-10/2-SEC-10/4-Staff-23	2	\$ 1,325,750	6.54%	\$ 20,262,315	\$ 24,425,485	\$ 3,175,313	\$ 995,905	\$ 157,975	\$ 3,316,827	\$ 5,807,159	\$ 5,512,040	\$ 445,997
Removal of PP&E deferral amount-accounting change		\$ -	0.00%	\$ -	\$ -	\$ -	\$ 58,341	\$ -	\$ -	\$ 73,604	\$ 73,603	\$ 73,604
4.0-Staff-22	2	\$ 1,325,750	6.54%	\$ 20,262,315	\$ 24,425,485	\$ 3,175,313	\$ 995,905	\$ 145,803	\$ 3,316,827	\$ 5,794,987	\$ 5,499,868	\$ 433,825
Correction of effective tax rate to match tax workform		\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	-\$ 12,172	\$ -	-\$ 12,172	-\$ 12,172	-\$ 12,172
Proposed at December 3, 2012		\$ 1,325,750	6.54%	\$ 20,262,315	\$ 24,425,485	\$ 3,175,313	\$ 995,905	\$ 145,803	\$ 3,316,827	\$ 5,794,987	\$ 5,499,868	\$ 433,825
Net change		-\$ 22,577	-0.08%	-\$ 108,445	\$ 53,296	\$ 6,928	\$ 43,824	-\$ 15,165	\$ -	\$ 21,599	\$ 40,108	\$ 40,919

REVENUE REQUIREMENT WORKFORM

APPENDIX 6A



Version 3.00

Utility Name	Lakeland Power Distribution Ltd.
Service Territory	Bracebridge, Huntsville, Burks Falls, Sundridge, M
Assigned EB Number	EB-2012-0XXX
Name and Title	Margaret Maw
Phone Number	705-789-5442
Email Address	mmaw@lakelandholdings.com

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



[1. Info](#)

[2. Table of Contents](#)

[3. Data Input Sheet](#)

[4. Rate Base](#)

[5. Utility Income](#)

[6. Taxes PILs](#)

[7. Cost of Capital](#)

[8. Rev Def Suff](#)

[9. Rev Req](#)

Notes:

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists
- (4) ***Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.***
- (5) ***Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel***



Revenue Requirement Workform

Data Input ⁽¹⁾

	Initial Application	(2)	Adjustments	Interrogatory Responses	(6)	Adjustments	Per Board Decision
1	Rate Base						
	Gross Fixed Assets (average)	\$29,147,291		\$ 29,012,788			\$29,012,788
	Accumulated Depreciation (average)	(\$11,944,915)	(\$134,503)	(\$11,925,786)			(\$11,925,786)
	Allowance for Working Capital:						
	Controllable Expenses	\$3,327,529	\$ -	\$ 3,327,529			\$3,327,529
	Cost of Power	\$21,044,660	\$53,296	\$ 21,097,956			\$21,097,956
	Working Capital Rate (%)	13.00%		13.00%			13.00%
2	Utility Income						
	Operating Revenues:						
	Distribution Revenue at Current Rates	\$5,066,854	(\$810)	\$5,066,044			
	Distribution Revenue at Proposed Rates	\$5,459,760	\$40,109	\$5,499,869			
	Other Revenue:						
	Specific Service Charges	\$55,000	\$0	\$55,000			
	Late Payment Charges	\$78,000	\$0	\$78,000			
	Other Distribution Revenue	\$134,530	\$1,490	\$136,020			
	Other Income and Deductions	\$46,098	(\$20,000)	\$26,098			
	Total Revenue Offsets	\$313,628	(\$18,510)	\$295,118			
	Operating Expenses:						
	OM+A Expenses	\$3,316,827	\$ -	\$ 3,316,827			\$3,316,827
	Depreciation/Amortization	\$952,081	\$43,824	\$ 995,905			\$995,905
	Property taxes	\$10,702	\$ -	\$ 10,702			\$10,702
	Other expenses						
3	Taxes/PILs						
	Taxable Income:						
	Adjustments required to arrive at taxable income	(\$164,592)		(\$153,528)			
	Utility Income Taxes and Rates:						
	Income taxes (not grossed up)	\$118,311		\$116,114			
	Income taxes (grossed up)	\$160,967		\$145,803			
	Federal tax (%)	15.00%		15.00%			
	Provincial tax (%)	11.50%		5.36%			
	Income Tax Credits	(\$35,000)		included in prov rate			
4	Capitalization/Cost of Capital						
	Capital Structure:						
	Long-term debt Capitalization Ratio (%)	56.0%		56.0%			
	Short-term debt Capitalization Ratio (%)	4.0%		4.0%			
	Common Equity Capitalization Ratio (%)	40.0%		40.0%			
	Preferred Shares Capitalization Ratio (%)						
		100.0%		100.0%			
	Cost of Capital						
	Long-term debt Cost Rate (%)	5.16%		5.16%			
	Short-term debt Cost Rate (%)	2.08%		2.08%			
	Common Equity Cost Rate (%)	9.12%		8.93%			
	Preferred Shares Cost Rate (%)						
	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS (\$)	(\$15,517)	\$15,517	\$ -			

- Notes:**
- General** Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- (2) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (8) 4.0% unless an Applicant has proposed or been approved for another amount.
- (9) Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
- (10) Depreciation Expense should include the adjustment resulting from the amortization of the deferred PP&E balance as shown on Appendix 2-EA or Appendix 2-EB of the Chapter 2 Appendices to the Filing Requirements.
- (11) Adjustment should include the adjustment to the return on rate base associated with deferred PP&E balance as shown on Appendix 2-EA or Appendix 2-EB of the Chapter 2 Appendices to the Filing Requirements.



Revenue Requirement Workform

Rate Base and Working Capital

Rate Base						
Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) (3)	\$29,147,291	(\$134,503)	\$29,012,788	\$ -	\$29,012,788
2	Accumulated Depreciation (average) (3)	(\$11,944,915)	\$19,129	(\$11,925,786)	\$ -	(\$11,925,786)
3	Net Fixed Assets (average) (3)	\$17,202,376	(\$115,374)	\$17,087,002	\$ -	\$17,087,002
4	Allowance for Working Capital (1)	\$3,168,385	\$6,928	\$3,175,313	\$ -	\$3,175,313
5	Total Rate Base	\$20,370,761	(\$108,446)	\$20,262,315	\$ -	\$20,262,315

Allowance for Working Capital - Derivation

(1)

6	Controllable Expenses	\$3,327,529	\$ -	\$3,327,529	\$ -	\$3,327,529
7	Cost of Power	\$21,044,660	\$53,296	\$21,097,956	\$ -	\$21,097,956
8	Working Capital Base	\$24,372,189	\$53,296	\$24,425,485	\$ -	\$24,425,485
9	Working Capital Rate % (2)	13.00%	0.00%	13.00%	0.00%	13.00%
10	Working Capital Allowance	\$3,168,385	\$6,928	\$3,175,313	\$ -	\$3,175,313

Notes

- (2) Some Applicants may have a unique rate as a result of a lead-lag study. Default rate for 2013 cost of service applications is 13%.
(3) Average of opening and closing balances for the year.



Utility Income

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	\$5,459,760	\$40,109	\$5,499,869	\$ -	\$5,499,869
2	Other Revenue (1)	\$313,628	(\$18,510)	\$295,118	\$ -	\$295,118
3	Total Operating Revenues	\$5,773,388	\$21,599	\$5,794,987	\$ -	\$5,794,987
	Operating Expenses:					
4	OM+A Expenses	\$3,316,827	\$ -	\$3,316,827	\$ -	\$3,316,827
5	Depreciation/Amortization	\$952,081	\$43,824	\$995,905	\$ -	\$995,905
6	Property taxes	\$10,702	\$ -	\$10,702	\$ -	\$10,702
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$4,279,610	\$43,824	\$4,323,434	\$ -	\$4,323,434
10	Deemed Interest Expense	\$605,202	(\$3,222)	\$601,980	\$ -	\$601,980
11	Total Expenses (lines 9 to 10)	\$4,884,812	\$40,602	\$4,925,414	\$ -	\$4,925,414
12	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS	(\$15,517)	\$15,517	\$ -	\$ -	\$ -
13	Utility income before income taxes	\$904,093	(\$34,520)	\$869,573	\$ -	\$869,573
14	Income taxes (grossed-up)	\$160,967	(\$15,165)	\$145,803	\$ -	\$145,803
15	Utility net income	\$743,126	(\$19,356)	\$723,770	\$ -	\$723,770
Notes						
	Other Revenues / Revenue Offsets					
(1)	Specific Service Charges	\$55,000	\$ -	\$55,000		\$55,000
	Late Payment Charges	\$78,000	\$ -	\$78,000		\$78,000
	Other Distribution Revenue	\$134,530	\$1,490	\$136,020		\$136,020
	Other Income and Deductions	\$46,098	(\$20,000)	\$26,098		\$26,098
	Total Revenue Offsets	\$313,628	(\$18,510)	\$295,118	\$ -	\$295,118



Revenue Requirement Workform

Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$743,125	\$723,770	\$739,169
2	Adjustments required to arrive at taxable utility income	(\$164,592)	(\$153,528)	(\$164,592)
3	Taxable income	<u>\$578,533</u>	<u>\$570,242</u>	<u>\$574,577</u>
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	<u>\$118,311</u>	<u>\$116,114</u>	<u>\$116,114</u>
6	Total taxes	<u>\$118,311</u>	<u>\$116,114</u>	<u>\$116,114</u>
7	Gross-up of Income Taxes	<u>\$42,656</u>	<u>\$29,689</u>	<u>\$29,689</u>
8	Grossed-up Income Taxes	<u>\$160,967</u>	<u>\$145,803</u>	<u>\$145,803</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$160,967</u>	<u>\$145,803</u>	<u>\$145,803</u>
10	Other tax Credits	(\$35,000)	included in prov rate	included in prov rate
<u>Tax Rates</u>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	5.36%	5.36%
13	Total tax rate (%)	<u>26.50%</u>	<u>20.36%</u>	<u>20.36%</u>

Notes

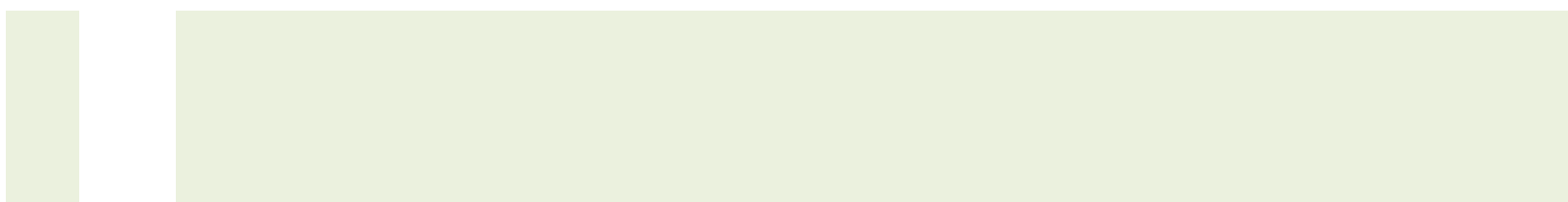


Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return	
		Initial Application					
		(%)		(\$)		(%)	(\$)
	Debt						
1	Long-term Debt	56.00%		\$11,407,626	5.16%		\$588,253
2	Short-term Debt	4.00%		\$814,830	2.08%		\$16,948
3	Total Debt	60.00%		\$12,222,456	4.95%		\$605,202
	Equity						
4	Common Equity	40.00%		\$8,148,304	9.12%		\$743,125
5	Preferred Shares	0.00%		\$ -	0.00%		\$ -
6	Total Equity	40.00%		\$8,148,304	9.12%		\$743,125
7	Total	100.00%		\$20,370,761	6.62%		\$1,348,327
		Interrogatory Responses					
		(%)		(\$)		(%)	(\$)
	Debt						
1	Long-term Debt	56.00%		\$11,346,896	5.16%		\$585,122
2	Short-term Debt	4.00%		\$810,493	2.08%		\$16,858
3	Total Debt	60.00%		\$12,157,389	4.95%		\$601,980
	Equity						
4	Common Equity	40.00%		\$8,104,926	8.93%		\$723,770
5	Preferred Shares	0.00%		\$ -	0.00%		\$ -
6	Total Equity	40.00%		\$8,104,926	8.93%		\$723,770
7	Total	100.00%		\$20,262,315	6.54%		\$1,325,750
		Per Board Decision					
		(%)		(\$)		(%)	(\$)
	Debt						
8	Long-term Debt	56.00%		\$11,346,896	5.16%		\$585,122
9	Short-term Debt	4.00%		\$810,493	2.08%		\$16,858
10	Total Debt	60.00%		\$12,157,389	4.95%		\$601,980
	Equity						
11	Common Equity	40.00%		\$8,104,926	9.12%		\$739,169
12	Preferred Shares	0.00%		\$ -	0.00%		\$ -
13	Total Equity	40.00%		\$8,104,926	9.12%		\$739,169
14	Total	100.00%		\$20,262,315	6.62%		\$1,341,149

Notes

(1) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I





Revenue Requirement Workform

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Interrogatory Responses		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$392,906		\$433,825		\$453,162
2	Distribution Revenue	\$5,066,854	\$5,066,854	\$5,066,044	\$5,066,044	\$5,066,044	\$5,046,707
3	Other Operating Revenue	\$313,628	\$313,628	\$295,118	\$295,118	\$295,118	\$295,118
	Offsets - net						
4	Total Revenue	<u>\$5,380,482</u>	<u>\$5,773,388</u>	<u>\$5,361,162</u>	<u>\$5,794,987</u>	<u>\$5,361,162</u>	<u>\$5,794,987</u>
5	Operating Expenses	\$4,279,610	\$4,279,610	\$4,323,434	\$4,323,434	\$4,323,434	\$4,323,434
6	Deemed Interest Expense	\$605,202	\$605,202	\$601,980	\$601,980	\$601,980	\$601,980
7	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS	(\$15,517) (2)	(\$15,517)	\$ - (2)	\$ -	\$ - (2)	\$ -
8	Total Cost and Expenses	<u>\$4,869,295</u>	<u>\$4,869,295</u>	<u>\$4,925,414</u>	<u>\$4,925,414</u>	<u>\$4,925,414</u>	<u>\$4,925,414</u>
9	Utility Income Before Income Taxes	\$511,187	\$904,093	\$435,748	\$869,573	\$435,748	\$869,573
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$164,592)	(\$164,592)	(\$153,528)	(\$153,528)	(\$153,528)	(\$153,528)
11	Taxable Income	<u>\$346,595</u>	<u>\$739,501</u>	<u>\$282,220</u>	<u>\$716,045</u>	<u>\$282,220</u>	<u>\$716,045</u>
12	Income Tax Rate	26.50%	26.50%	20.36%	20.36%	20.36%	20.36%
13	Income Tax on Taxable Income	\$91,848	\$195,968	\$57,466	\$145,803	\$57,466	\$145,803
14	Income Tax Credits	(\$35,000)	(\$35,000)	included in prov rate	included in prov rate	included in prov rate	included in prov rate
15	Utility Net Income	<u>\$454,340</u>	<u>\$743,126</u>	<u>\$378,282</u>	<u>\$723,770</u>	<u>\$378,282</u>	<u>\$723,770</u>
16	Utility Rate Base	\$20,370,761	\$20,370,761	\$20,262,315	\$20,262,315	\$20,262,315	\$20,262,315
17	Deemed Equity Portion of Rate Base	\$8,148,304	\$8,148,304	\$8,104,926	\$8,104,926	\$8,104,926	\$8,104,926
18	Income/(Equity Portion of Rate Base)	5.58%	9.12%	4.67%	8.93%	4.67%	8.93%
19	Target Return - Equity on Rate Base	9.12%	9.12%	8.93%	8.93%	9.12%	9.12%
20	Deficiency/Sufficiency in Return on Equity	-3.54%	0.00%	-4.26%	0.00%	-4.45%	-0.19%
21	Indicated Rate of Return	5.20%	6.62%	4.84%	6.54%	4.84%	6.54%
22	Requested Rate of Return on Rate Base	6.62%	6.62%	6.54%	6.54%	6.62%	6.62%
23	Deficiency/Sufficiency in Rate of Return	-1.42%	0.00%	-1.71%	0.00%	-1.78%	-0.08%
24	Target Return on Equity	\$743,125	\$743,125	\$723,770	\$723,770	\$739,169	\$739,169
25	Revenue Deficiency/(Sufficiency)	\$288,786	\$1	\$345,488	\$0	\$360,888	(\$15,399)
26	Gross Revenue Deficiency/(Sufficiency)	<u>\$392,906 (1)</u>		<u>\$433,825 (1)</u>		<u>\$453,162 (1)</u>	

Notes:

- (1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)
(2) Treated as an adjustment pre-tax to avoid an impact on taxes/PILs and hence on revenue sufficiency deficiency



Revenue Requirement

Line No.	Particulars	Application		Interrogatory Responses		Per Board Decision	
1	OM&A Expenses	\$3,316,827		\$3,316,827		\$3,316,827	
2	Amortization/Depreciation	\$952,081		\$995,905		\$995,905	
3	Property Taxes	\$10,702		\$10,702		\$10,702	
5	Income Taxes (Grossed up)	\$160,967		\$145,803		\$145,803	
6	Other Expenses	\$ -					
7	Return						
	Deemed Interest Expense	\$605,202		\$601,980		\$601,980	
	Return on Deemed Equity	\$743,125		\$723,770		\$739,169	
	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS						
		(\$15,517)		\$ -		\$ -	
8	Service Revenue Requirement (before Revenues)	\$5,773,387		\$5,794,987		\$5,810,386	
9	Revenue Offsets	\$313,628		\$295,118		\$ -	
10	Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	\$5,459,759		\$5,499,869		\$5,810,386	
11	Distribution revenue	\$5,459,760		\$5,499,869		\$5,499,869	
12	Other revenue	\$313,628		\$295,118		\$295,118	
13	Total revenue	\$5,773,388		\$5,794,987		\$5,794,987	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	\$1	(1)	\$0	(1)	(\$15,399)	(1)

Notes

(1) Line 11 - Line 8

EXHIBIT 7 – COST ALLOCATION

7.0-Staff-25

Ref: Exhibit 7/ Tab 1/Schedule 1 – Revenue-to-Cost ratios

Table 7.1.3 provides the Revenue-to-Cost ratios from the 2013 cost allocation model. It appears that the ratios are different as compared to Table 7.1.2 and Table 7.1.5 (c) for all the classes. Please reconcile the differences.

A formula link between the models did not update, giving rise to the incorrect data in Table 7.1.3. This also resulted in an error in the adjustment to the ratios for revenue neutrality and rate mitigation. With the correction of the information, the only class beyond the Board Target High was USL, Sentinel Light was below the Board Target Low. USL ratio was reduced to the maximum of 120%. For revenue neutrality, both Residential and Sentinel Light classes were brought up to the same ratio. These changes resulted in bill impacts that are acceptable without any rate mitigation (prior version utilized rate mitigation for GS>50 kW due to an incorrect rate – see responses in Exhibit 8 – VECC-31).

Table 7.1 – Revised Table 7.1.3 with corrected R/C ratios from Cost Allocation (original)

Class	Revenue Cost Ratios from 2013 Cost Allocation Model	Proposed Revenue to Cost Ratio	Board Target Low	Board Target High
Residential	95.85%	95.91%	85%	115%
GS < 50 kW	101.22%	101.22%	80%	120%
GS >50 to 999 kW	110.73%	110.73%	80%	120%
Sentinel Lights	79.03%	95.91%	80%	120%
Street Lighting	117.15%	117.15%	70%	120%
Unmetered and Scattered	175.97%	120.00%	80%	120%

Table 7.2 – Revised Table 7.1.3 with updates for all changes related to IR responses

Class	Revenue Cost Ratios from 2013 Cost Allocation Model	Proposed Revenue to Cost Ratio	Board Target Low	Board Target High
Residential	95.78%	95.83%	85%	115%
GS < 50 kW	101.06%	101.06%	80%	120%
GS >50 to 999 kW	111.24%	111.24%	80%	120%
Sentinel Lights	79.09%	95.83%	80%	120%
Street Lighting	117.47%	117.47%	70%	120%
Unmetered and Scattered	176.52%	120.00%	80%	120%

Updated Cost Allocation Study provided in Appendix 7A.

7.0-Staff-26

Ref: Exhibit 7/ Tab 1/Schedule 1 – Weighting Factors

LPDL provides its own weighting factors for Services and for Billing and Collecting in worksheet I5.2. The weighting factors for Services for Street Lighting, Sentinel Lighting and Unmetered Scattered Load are zero. LPDL notes that the service rating is not applicable as service is related to the connection between the distribution system and the customer's electrical panel.

Please confirm that LPDL does not provide, for the customers in the Street Lighting, Sentinel Lighting and Unmetered Scattered Load classes, any conductor or other items listed under Account 1855 in the Accounting Procedures Handbook.

LPDL confirms that the weighting factors for services for Street Lighting, Sentinel Lighting and Unmetered Scattered Load customers should be zero as none of the items listed under account 1855 are provided. Any installations/connections for customers in these three classes are the sole responsibility of the customer (i.e. they hire and pay the third party vendor for complete installation) and upon connection, the assets are still owned by the customer, not LPDL.

7.0 Energy Probe # 33

Ref: Exhibit 7, Tab 1, Schedule 1

- a) Please reconcile the revenue cost ratios from the 2013 cost allocation model shown in Table 7.1.3 with the ratios shown in Table 7.1.2.**

Please see response to 7.0-Staff-25 above.

- b) Please confirm that the only revenue-to-cost ratios outside of the Board's approved range shown in Table 7.1.2 are the USL and Sentinel ratios.**

LPDL confirms that only USL and Sentinel ratios are outside of the Board's approved range.

7.0-VECC- 26.0

Reference: Exhibit 7, Tab 1, Schedule 2, page 4 (Note – Pages are not numbered)

- a) In the case of Street Lighting, Sentinel Lighting, and/ USL are there any Lakeland owned assets that perform a function similar to “services” in that they connect the customers’ assets to the distributor’s distribution system. If yes, for which customer classes does this apply and where are the costs for the relevant assets recorded?**

LPDL confirms that there are no LPDL owned assets that perform a function similar to “services”. Please see response to Interrogatory # 7.0-Staff-26.

7.0-VECC- 27.0

Reference: Exhibit 7, Tab 1, Schedule 2, page 5 and Sheet I7.2

- a) Please explain why the Metering Reading factor for GS>50 is only 0.22 relative to a value of 1.0 for Residential and GS<50.**

The Meter Reading Factor for GS>50 kW is only 0.22 relative to a value of 1.0 for Residential and GS<50 due to the bulk of GS>50 kW meter reading expenses being allocated to that class via Direct Allocation in the Cost Allocation model (Tabs I3 and I9). The majority of the expenses included in Sheet I7.2 are meter reading expenses specific to the smart meter network which is applicable to Residential and GS<50 kW customers only. Therefore, the remainder of the meter reading costs are shared by Residential, GS<50 kW and GS>50 kW and are due to troubleshooting meter communication issues and manual meter data loads if required. The meter reading costs specific to GS>50 kW customers are directly allocated to that class and are based on the costs to export hourly interval usage and pricing for the GS>50 kW customers provided solely through our retail settlement provider.

7.0-VECC- 28.0

Reference: Exhibit 7, Tab 1, Schedule 2, page 7 – Table 7.1.3

- a) Please explain why the “Revenue to Cost Ratios from the 2013 CA Model” shown in this table don’t match those set out in Table 7.1.2; Table 7.1.5 c) or the results (sheet O1) of the CA Model.**

Please see response to 7.0-Staff-25 above.

- b) The text on page 7 states that three classes are beyond the maximum ratio. However, according to Table 7.1.2 this is only the case for one customer class – USL. Please reconcile.**

Please see response to 7.0-Staff-25 and 7.0-Energy Probe-33 above.

- c) Please revise Table 7.1.3 as necessary and confirm Lakeland’s proposed 2012 revenue to cost ratios.**

Please see response to 7.0-Staff-25

COST ALLOCATION STUDY

APPENDIX 7A

2013 Cost Allocation Model

Sheet 16.1 Revenue Worksheet - First Run

Total kWhs from Load Forecast	203,057,486
-------------------------------	-------------

Total kW from Load Forecast	208,829
-----------------------------	---------

Deficiency from RRWF	- 433,825
----------------------	-----------

Miscellaneous Revenue	295,118
-----------------------	---------

			1	2	3	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Billing Data								
Forecast kWh	CEN	203,057,486	77,215,485	41,684,172	82,172,184	1,840,326	39,147	106,171
Forecast kW	CDEM	208,829			203,683	5,038	109	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		93,694			93,694			
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-						
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	203,057,486	77,215,485	41,684,172	82,172,184	1,840,326	39,147	106,171
kWh - 30 year weather normalized amount		-	-	-	-	-	-	-

Existing Monthly Charge			\$18.86	\$40.89	\$487.45	\$4.83	\$4.89	\$18.08
Existing Distribution kWh Rate			\$0.0138	\$0.0084				\$0.0082
Existing Distribution kW Rate					\$1.4113	\$14.7836	\$16.9360	
Existing TFOA Rate					\$0.60			
Additional Charges								
Distribution Revenue from Rates		\$5,122,260	\$2,890,481	\$1,130,765	\$889,181	\$198,901	\$4,422	\$8,510
Transformer Ownership Allowance		\$56,216	\$0	\$0	\$56,216	\$0	\$0	\$0
Net Class Revenue	CREV	\$5,066,044	\$2,890,481	\$1,130,765	\$832,964	\$198,901	\$4,422	\$8,510
Data Mismatch Analysis								
Revenue with 30 year weather normalized kWh		-	-	-	-	-	-	-

Weather Normalized Data from Hydro One

kWh - 30 year weather normalized amount
Loss Factor

Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
-						



2013 Cost Allocation Model

Sheet I6.2 Customer Data Worksheet - First Run

			1	2	3	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Billing Data								
Bad Debt 3 Year Historical Average	BDHA	\$26,564	\$22,142	\$4,422	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$80,061	\$40,900	\$19,385	\$18,926	\$808	\$0	\$42
Number of Bills	CNB	118,120	96,761	19,091	1,234	84	528	423
Number of Devices						2,147		
Number of Connections (Unmetered)	CCON	2,226				2,147	44	35
Total Number of Customers	CCA	11,983	8,063	1,591	103	2,147	44	35
Bulk Customer Base	CCB	-						
Primary Customer Base	CCP	11,983	8,063	1,591	103	2,147	44	35
Line Transformer Customer Base	CCLT	11,965	8,063	1,591	85	2,147	44	35
Secondary Customer Base	CCS	11,965	8,063	1,591	85	2,147	44	35
Weighted - Services	CWCS	13,036	8,063	4,454	519	-	-	-
Weighted Meter -Capital	CWMC	1,810,590	1,295,420	355,723	159,447	-	-	-
Weighted Meter Reading	CWMR	9,677	8,063	1,591	22	-	-	-
Weighted Bills	CWNB	118,023	96,761	19,091	1,481	101	327	262

Bad Debt Data

Historic Year:	2009	15,121	11,502	3,619	-	-	-	-
Historic Year:	2010	36,734	31,585	5,149	-	-	-	-
Historic Year:	2011	27,836	23,339	4,497	-	-	-	-
Three-year average		26,564	22,142	4,422	-	-	-	-



2013 Cost Allocation Model

Sheet 18 Demand Data Worksheet - First Run

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes		Total	1	2	3	7	8	9
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
CO-INCIDENT PEAK								
1 CP								
Transformation CP	TCP1	38,770	17,435	9,336	11,662	313	7	17
Bulk Delivery CP	BCP1	38,770	17,435	9,336	11,662	313	7	17
Total Sytem CP	DCP1	38,770	17,435	9,336	11,662	313	7	17
4 CP								
Transformation CP	TCP4	144,969	70,307	31,800	42,270	522	11	59
Bulk Delivery CP	BCP4	144,969	70,307	31,800	42,270	522	11	59
Total Sytem CP	DCP4	144,969	70,307	31,800	42,270	522	11	59
12 CP								
Transformation CP	TCP12	372,083	149,121	94,599	127,471	731	16	145
Bulk Delivery CP	BCP12	372,083	149,121	94,599	127,471	731	16	145
Total Sytem CP	DCP12	372,083	149,121	94,599	127,471	731	16	145
NON CO INCIDENT PEAK								
1 NCP								
Classification NCP from Load Data Provider	DNCP1	45,523	21,041	11,366	12,673	418	9	17
Primary NCP	PNCP1	45,523	21,041	11,366	12,673	418	9	17
Line Transformer NCP	LTNCP1	39,732	21,041	11,366	6,882	418	9	17
Secondary NCP	SNCP1	43,322	21,041	11,366	10,472	418	9	17
4 NCP								
Classification NCP from Load Data Provider	DNCP4	171,069	76,780	42,520	50,004	1,671	36	59
Primary NCP	PNCP4	171,069	76,780	42,520	50,004	1,671	36	59
Line Transformer NCP	LTNCP4	148,220	76,780	42,520	27,155	1,671	36	59
Secondary NCP	SNCP4	162,383	76,780	42,520	41,318	1,671	36	59
12 NCP								
Classification NCP from Load Data Provider	DNCP12	438,683	174,993	113,685	144,741	5,013	107	145
Primary NCP	PNCP12	438,683	174,993	113,685	144,741	5,013	107	145
Line Transformer NCP	LTNCP12	372,545	174,993	113,685	78,602	5,013	107	145
Secondary NCP	SNCP12	413,540	174,993	113,685	119,598	5,013	107	145



2013 Cost Allocation Model

Sheet O1 Revenue to Cost Summary Worksheet - First Run

Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1	2	3	7	8	9
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
crev mi	Distribution Revenue at Existing Rates	\$5,066,044	\$2,890,481	\$1,130,765	\$832,964	\$198,901	\$4,422	\$8,510
	Miscellaneous Revenue (mi)	\$295,118	\$178,105	\$59,748	\$41,861	\$14,539	\$457	\$408
	Miscellaneous Revenue Input equals Output							
	Total Revenue at Existing Rates	\$5,361,162	\$3,068,586	\$1,190,514	\$874,825	\$213,441	\$4,879	\$8,918
	Factor required to recover deficiency (1 + D)	1.0856						
	Distribution Revenue at Status Quo Rates	\$5,499,868	\$3,138,004	\$1,227,597	\$904,294	\$215,934	\$4,801	\$9,239
	Miscellaneous Revenue (mi)	\$295,118	\$178,105	\$59,748	\$41,861	\$14,539	\$457	\$408
	Total Revenue at Status Quo Rates	\$5,794,987	\$3,316,108	\$1,287,345	\$946,155	\$230,473	\$5,258	\$9,647
	Expenses							
	di	Distribution Costs (di)	\$1,056,006	\$585,459	\$276,109	\$146,538	\$46,189	\$946
cu	Customer Related Costs (cu)	\$783,907	\$638,254	\$129,427	\$12,892	\$487	\$1,581	\$1,266
ad	General and Administration (ad)	\$1,388,958	\$919,313	\$306,359	\$123,909	\$35,959	\$1,893	\$1,524
dep	Depreciation and Amortization (dep)	\$995,905	\$539,801	\$218,861	\$190,158	\$45,369	\$929	\$787
INPUT	PILs (INPUT)	\$145,803	\$77,233	\$33,029	\$29,021	\$6,280	\$129	\$111
INT	Interest	\$601,980	\$318,874	\$136,367	\$119,818	\$25,930	\$531	\$459
Total Expenses		\$4,972,559	\$3,078,934	\$1,100,153	\$622,335	\$160,215	\$6,009	\$4,913
Direct Allocation		\$98,658	\$0	\$9,675	\$84,180	\$4,803	\$0	\$0
NI	Allocated Net Income (NI)	\$723,770	\$383,388	\$163,957	\$144,059	\$31,176	\$639	\$552
	Revenue Requirement (includes NI)	\$5,794,987	\$3,462,321	\$1,273,784	\$850,575	\$196,193	\$6,648	\$5,465
	Revenue Requirement Input equals Output							
Rate Base Calculation								
Net Assets								
dp	Distribution Plant - Gross	\$31,128,202	\$16,584,025	\$7,035,748	\$5,812,071	\$1,634,915	\$33,484	\$27,959
gp	General Plant - Gross	\$3,991,824	\$2,131,924	\$906,307	\$752,684	\$193,586	\$3,965	\$3,356
accum dep	Accumulated Depreciation	(\$11,925,786)	(\$6,295,039)	(\$2,664,478)	(\$2,257,324)	(\$683,419)	(\$13,995)	(\$11,530)
co	Capital Contribution	(\$6,107,238)	(\$3,362,550)	(\$1,405,993)	(\$923,764)	(\$400,110)	(\$8,193)	(\$6,628)
Total Net Plant		\$17,087,002	\$9,058,360	\$3,871,584	\$3,383,667	\$744,973	\$15,261	\$13,158
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$21,097,956	\$8,022,797	\$4,331,044	\$8,537,805	\$191,212	\$4,067	\$11,031
	OM&A Expenses	\$3,228,871	\$2,143,025	\$711,895	\$283,338	\$82,636	\$4,420	\$3,557
	Directly Allocated Expenses	\$98,658	\$0	\$9,675	\$84,180	\$4,803	\$0	\$0
	Subtotal	\$24,425,485	\$10,165,822	\$5,052,614	\$8,905,323	\$278,651	\$8,487	\$14,588
	Working Capital	\$3,175,313	\$1,321,557	\$656,840	\$1,157,692	\$36,225	\$1,103	\$1,896
Total Rate Base		\$20,262,315	\$10,379,917	\$4,528,424	\$4,541,359	\$781,197	\$16,364	\$15,054
Rate Base Input equals Output								
Equity Component of Rate Base		\$8,104,926	\$4,151,967	\$1,811,369	\$1,816,544	\$312,479	\$6,546	\$6,022
Net Income on Allocated Assets		\$723,770	\$237,175	\$177,518	\$239,639	\$65,456	(\$752)	\$4,734
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income		\$723,770	\$237,175	\$177,518	\$239,639	\$65,456	(\$752)	\$4,734
RATIOS ANALYSIS								
REVENUE TO EXPENSES STATUS QUO%		100.00%	95.78%	101.06%	111.24%	117.47%	79.09%	176.52%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$433,825)	(\$393,736)	(\$83,271)	\$24,250	\$17,247	(\$1,769)	\$3,453
Deficiency Input equals Output								
STATUS QUO REVENUE MINUS ALLOCATED COSTS		\$0	(\$146,213)	\$13,561	\$95,580	\$34,280	(\$1,390)	\$4,182
RETURN ON EQUITY COMPONENT OF RATE BASE		8.93%	5.71%	9.80%	13.19%	20.95%	-11.48%	78.61%



2013 Cost Allocation Model

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - First Run

Output sheet showing minimum and maximum level for
Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	7	8	9
Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
\$7.05	\$7.41	\$13.17	-\$0.01	\$2.53	\$2.43
\$11.46	\$12.07	\$22.83	\$0.00	\$4.43	\$4.33
\$23.56	\$32.01	\$51.81	\$7.36	\$12.56	\$2.80
\$18.86	\$40.89	\$487.45	\$4.83	\$4.89	\$18.08

EXHIBIT 8 – RATE DESIGN

8.0-Staff-27

Ref: Exhibit 8/ Tab 1/ Schedule 1/ Page 5 - 6 – Low Voltage

- a) LPDL proposed its total Low Voltage costs for 2013 as \$677,259. Please provide the actual Low Voltage costs for 2009, 2010, and 2012.

Table 8-1 - Total Low Voltage costs by Year

Year	Service Charge per delivery point	Meter Charge per meter	Specific ST Lines per kW	LVDS per kW	Total Cost
2009 Actual	\$ 19,716	\$ 57,721	\$ 131,607	\$ 123,081	\$ 332,125
2010 Actual	\$ 30,624	\$ 47,516	\$ 155,220	\$ 187,640	\$ 421,000
2011 Actual	\$ 46,570	\$ 69,624	\$ 233,270	\$ 263,384	\$ 612,848
2012 Estimate	\$ 49,150	\$ 78,312	\$ 252,265	\$ 297,532	\$ 677,259
2013 Estimate	\$ 49,150	\$ 78,312	\$ 252,265	\$ 297,532	\$ 677,259

Table 8-2 - Rates for Low Voltage charges from Hydro One

Rate Schedule from Hydro One	Service Charge per delivery point	Meter Charge per meter	Specific ST Lines per kW	LVDS per kW
January 1, 2009	116.01	339.49	0.770	0.345
June 1, 2009	118.27	346.34	0.780	0.350
May 1, 2010	211.47	252.71	1.427	0.442
January 1, 2011	231.98	281.92	1.548	0.485
May 1, 2011	297.73	474.40	1.978	0.680
January 1, 2012	292.56	466.14	1.944	0.668
% increase 2012 rates over 2009 rates	152%	37%	152%	94%

Table 8-3 - 2009 Actual Low Voltage Charges by Charge Type

2009 Data for ST/LV Charges				
Number of Monthly Service Charges	14			
Number of Meter Points	14			
Common ST kW	31,532.8			
LVDS kW	13,226.9			
Hydro One Sub Transmission Charges based on		Units	Months	Total
Service charge	117.36 per month		14	12 \$ 19,716.34
Meter Charge	343.58 per meter per month		14	12 \$ 57,721.09
Facility charge for connection to Specific ST lines	0.348 per kW	31,532.8		12 \$ 131,607.11
Facility charge for connection to low voltage	0.775 per kW	13,226.9		12 \$ 123,080.70
Total for 2009				\$ 332,125.24

Table 8-4 - 2010 Actual Low Voltage Charges by Charge Type

2010 Data for ST/LV Charges				
Number of Monthly Service Charges	14			
Number of Meter Points	14			
Common ST kW	31,272.2			
LVDS kW	12,947.1			
Hydro One Sub Transmission Charges based on	Average	Units	Months	Total
Service charge	182.29 per month		14	12 \$ 30,624.30
Meter Charge	282.83 per meter per month		14	12 \$ 47,515.55
Facility charge for connection to Specific ST lines	0.414 per kW	31,272.2		12 \$ 155,220.16
Facility charge for connection to low voltage	1.208 per kW	12,947.1		12 \$ 187,640.08
Total for 2010				\$ 421,000.09

Table 8-5 - 2011 Actual Low Voltage Charges by Charge Type

2011 Data for ST/LV Charges				
Number of Monthly Service Charges	14			
Number of Meter Points	14			
Common ST kW	31,605.6			
LVDS kW	12,088.9			
Hydro One Sub Transmission Charges based on	Average	Units	Months	Total
Service charge	277.20 per month		14	12 \$ 46,569.59
Meter Charge	414.43 per meter per month		14	12 \$ 69,623.98
Facility charge for connection to Specific ST lines	0.615 per kW	31,605.6		12 \$ 233,270.25
Facility charge for connection to low voltage	1.816 per kW	12,088.9		12 \$ 263,384.47
Total for 2011				\$ 612,848.29

Table 8-6 - 2012 Estimated Low Voltage Charges by Charge Type (Actual Jan-Aug 2012 - Used 2011 data for Sept-Dec)

2012 Data for ST/LV Charges				
Number of Monthly Service Charges	14			
Number of Meter Points	14			
Common ST kW	31,470.2			
LVDS kW	12,754.3			
Hydro One Sub Transmission Charges based on		Units	Months	Total
Service charge	292.56 per month		14	12 \$ 49,150
Meter Charge	466.14 per meter per month		14	12 \$ 78,312
Facility charge for connection to Specific ST lines	0.668 per kW	31,470.2		12 \$ 252,265
Facility charge for connection to low voltage	1.944 per kW	12,754.3		12 \$ 297,532
Total for 2012				\$ 677,259

Table 8-7 - 2013 Estimated Low Voltage Charges by Charge Type (used 2012 estimated)

2013 Data for ST/LV Charges					
Number of Monthly Service Charges	14				
Number of Meter Points	14				
Common ST kW	31,470.2				
LVDS kW	12,754.3				
Hydro One Sub Transmission Charges based on		Units	Months	Total	
Service charge	292.56 per month		14	12	\$ 49,150
Meter Charge	466.14 per meter per month		14	12	\$ 78,312
Facility charge for connection to Specific ST lines	0.668 per kW	31,470.2		12	\$ 252,265
Facility charge for connection to low voltage	1.944 per kW	12,754.3		12	\$ 297,532
Total for 2013					\$ 677,259

b) Please explain the reason(s) for increase (or decrease) in Low Voltage costs for the period between 2009 and 2013.

Please see Table 8-2 above for the trend in Hydro One rates. The rates charged to LPDL have increased significantly since 2009 while the number of meters and the consumption have remained relatively stable.

8.0-Staff-28

Ref: Exhibit 8/ Tab 1/ Schedule 1/ Page 7 - 9 – Loss Factors

Table 8.1.11 shows a historical distribution loss factor (DLF) for 2007 to 2011. The DLF for 2007 was 1.0220, and the DLF was increased to 1.0408 in 2008, further increased in 2011 to 1.0510. Please explain the reason(s) for the increase in the DLF for the period between 2008 and 2011 and describe the steps, if any, that are contemplated to reduce distribution losses going forward.

At this time, LPDL has yet to identify the reasons causing the increase in system losses. LPDL is considering many variables in an attempt to identify the causes of the system losses and to begin troubleshooting a remedy. Variables that LPDL has identified that may contribute to higher system losses include: Unmetered Scattered Load services, theft of power, unbalanced feeder loading and overloaded feeders. LPDL is working towards installing meters on existing unmetered scattered load services to ensure their actual usage is accounted for. With the installation of the F35 relays at each substation, LPDL is now working towards retrieving feeder loading data from these relays and comparing it to transformer loading data gathered from the actual meters. This comparison may help LPDL identify any areas of discrepancy due to theft of power, unbalanced feeders or overloaded feeders to be further investigated. LPDL is optimistic that improved operational system data will become available for analysis from the proposed SCADA system. In addition, LPDL continues to do and plan system voltage conversion projects (4.16kV and 12.5kV to 27.6kV) in attempt to improve the efficiency of the system.

8.0-VECC- 29.0

**Reference: Exhibit 8, Tab 1, Schedule 1, pages 4-5
Exhibit 8, Tab 1, Appendix A, 2013 Tariff Sheets
Exhibit 8, Appendix 2-W**

- a) Please explain why the GS>50 volumetric charge shown in Table 8.1.7 is \$1.5024 but the value in the Tariff Sheet is \$3.0048.**

The volumetric charge shown in Table 8.1.7 is correct at \$1.5024/kW. The 2013 Tariff sheet formula added the rate in twice.

- b) Please explain why the GS>50 volumetric charge for 2013 used in the calculation of the Bill Impacts is \$3.0048 (per Appendix 2-W) as opposed to \$1.5024.**

There was an error in linking formula on tariff sheet that doubled the rate/kW. However, all revenue calculations and rate design values are correct. Only the tariff sheet and corresponding Bill Impacts are impacted by this calculation error.

- c) Please revise the Tariff Sheets and Bill Impact calculations as required.**

Please see attached 2013 Revised Tariff Sheet – Appendix 8A - adjusted for input error on original application as well as responses to IRs.

Please see attached 2013 Bill Impacts – Appendix 8B - adjusted for input error on original application as well as responses to IRs

8.0-VECC- 30.0

Reference: Exhibit 8, Tab 1, Schedule 1, pages 5 - 6

- a) Please explain how the values for the Common ST kW and LVDS kW shown in Table 8.1.8 were determined.**

Please see 8.0-Staff-27 above – Tables 8-1 through 8-7

- b) Please provide the actual 2011 LV costs for Lakeland.**

Please see 8.0-Staff-27 above – Tables 8-5

8.0-VECC- 31.0

Reference: Exhibit 8, Tab 1, Schedule 2, page 1

- a) Given the foregoing issues regarding the GS>50 rates used in the bill impact analysis, please provide the bill impacts prior to any adjustment of the R/C ratios for rate mitigation.

With the correction of this linking error, the bill impacts were such that rate mitigation is unnecessary for GS>50 kW. The following table that also appears in the responses for Exhibit 7 shows the new proposed revenue to cost ratios. Initial USL R/C ratio was beyond the Board target High and as such was moved down to 120%. In order to bring the revenue to neutrality, an adjustment was made in Residential and Sentinel Lighting classes to bring them to the same R/C ratio. Rate mitigation was no longer required in GS>50kW.

- b) Is rate mitigation still required? If so, please indicate precisely what adjustments are proposed to each customer class' R/C ratio (i.e., the before and after ratios in each case).

No, rate mitigation is no longer required.

Class	Revenue Cost Ratios from 2013 Cost Allocation Model	Proposed Revenue to Cost Ratio	Board Target Low	Board Target High
Residential	95.78%	95.83%	85%	115%
GS < 50 kW	101.06%	101.06%	80%	120%
GS >50 to 999 kW	111.24%	111.24%	80%	120%
Sentinel Lights	79.09%	95.83%	80%	120%
Street Lighting	117.47%	117.47%	70%	120%
Unmetered and Scattered	176.52%	120.00%	80%	120%

2013 REVISED TARIFF SHEET

APPENDIX 8A

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2013
Implementation Date May 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0145

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi detached, town house (freehold or condominium) dwelling units, duplexes or triplexes. Supply will be limited up to a maximum of 200 amp @ 240/120 volt. Further servicing details are available in our Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	20.49
Rate Rider for Stranded Meters - Effective until April 30, 2015	\$	1.70
Distribution Volumetric Rate	\$/kWh	0.015
Low Voltage Service Rate - Effective Until	\$/kWh	0.0034
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - Effective Until April 30, 2013	\$/kWh	0
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2014	\$/kWh	0.0038
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2014	\$/kWh	-0.0035
Applicable only for Non-RPP Customers		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0042

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2013
Implementation Date May 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0145

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in our Conditions of Service

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	44.39
Rate Rider for Stranded Meters - Effective until April 30, 2015	\$	3.09
Distribution Volumetric Rate	\$/kWh	0.0091
Low Voltage Service Rate - Effective Until	\$/kWh	0.003
Rate Rider for Tax Adjustments - Effective Until April 30, 2013	\$/kWh	
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - Effective Until April 30, 2013	\$/kWh	0
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2014	\$/kWh	0.0039
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2014	\$/kWh	-0.0035
Applicable only for Non-RPP Customers		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0048
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2013
Implementation Date May 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0145

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Further servicing details are available in our Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	529.19
Distribution Volumetric Rate	\$/kW	1.5085
Low Voltage Service Rate - Effective Until	\$/kW	1.3966
Rate Rider for Tax Adjustments - Effective Until April 30, 2013	\$/kW	
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - Effective Until April 30, 2013	\$/kW	0
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2014	\$/kW	1.5255
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2014	\$/kW	-1.4222
Applicable only for Non-RPP Customers		
Retail Transmission Rate – Network Service Rate	\$/kW	2.0358
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6356

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2013
Implementation Date May 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0145

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 240/120 or 120 volts whose monthly peak demand is less than or expected to be less than 50 kW and is unmetered. A detailed calculation of the load will be calculated for billing purposes. Further servicing details are available in our Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	13.07
Distribution Volumetric Rate	\$/kWh	0.0059
Low Voltage Service Rate - Effective Until	\$/kWh	0.0030
Rate Rider for Tax Adjustments - Effective Until April 30, 2013	\$/kWh	
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2014	\$/kWh	0.0038
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2014	\$/kWh	-0.0035
Applicable only for Non-RPP Customers		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0048
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2013
Implementation Date May 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0145

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in our Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	6.54
Distribution Volumetric Rate	\$/kW	22.6500
Low Voltage Service Rate - Effective Until	\$/kW	0.9592
Rate Rider for Tax Adjustments - Effective Until April 30, 2013	\$/kW	
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2014	\$/kW	1.3581
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2014	\$/kW	-1.2661
Applicable only for Non-RPP Customers		
Retail Transmission Rate – Network Service Rate	\$/kW	1.5212
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2053

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2013
Implementation Date May 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0145

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times and the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in our Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.24
Distribution Volumetric Rate	\$/kW	16.0496
Low Voltage Service Rate - Effective Until	\$/kW	0.9394
Rate Rider for Tax Adjustments - Effective Until April 30, 2013	\$/kW	
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2014	\$/kW	1.3813
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2014	\$/kW	-1.2878
Applicable only for Non-RPP Customers		
Retail Transmission Rate – Network Service Rate	\$/kW	1.4829
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1937

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Lakeland Power Distribution Ltd.
TARIFF OF RATES AND CHARGES
Effective Date May 1, 2013
Implementation Date May 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0145

microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Condition of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Programs, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2013
Implementation Date May 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0145

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Request for other billing information	\$	15.00
Income tax letter	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2013
Implementation Date May 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factor will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0757
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0650

2013 REVISED BILL IMPACTS

APPENDIX 8B

Customer Class: Residential

Consumption: 100 kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

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Customer Class: **Residential**

Consumption kWh ☐ May 1 - October 31

Loss Factor (%)	5.85%	7.57%
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Customer Class: Residential

Consumption kWh ☐ May 1 - October 31

Loss Factor (%)	5.85%	7.57%
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Customer Class: **Residential**

Consumption kWh ☐ May 1 - October 31

Loss Factor (%)	5.85%	7.57%
Applicable to eligible customers only. Refer to the <i>Ontario Clean Energy Benefit Act, 2010</i> .		
Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.		
Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:		
Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000		
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000		
GS>50kW (kW) - 60, 100, 500, 1000		
Large User - range appropriate for utility		
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.		

Customer Class: Residential

Consumption kWh ☐ May 1 - October 31

Loss Factor (%)	5.85%	7.57%
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Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

;<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

;>50kW (kW) - 60, 100, 500, 1000

arge User - range appropriate for utility

ighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Customer Class: Residential

Consumption kWh ☐ May 1 - October 31

Loss Factor (%)	5.85%	7.57%
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Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
 GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
 GS>50kW (kW) - 60, 100, 500, 1000
 Large User - range appropriate for utility
 Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Customer Class: Residential

Consumption kWh ☐ May 1 - October 31

Loss Factor (%)	5.85%	7.57%
Applicable to eligible customers only. Refer to the <i>Ontario Clean Energy Benefit Act, 2010</i> .		
Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.		
Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:		
Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000		
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000		
GS>50kW (kW) - 60, 100, 500, 1000		
Large User - range appropriate for utility		
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.		

Customer Class: GS <50 kW

Consumption 1000 kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

		Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 36.65	1	\$ 36.65	\$ 44.39	1	\$ 44.39	\$ 7.74	21.12%
Smart Meter Rate Adder	Monthly		1	\$ -		1	\$ -	\$ -	
Smart Meter Inc Rev Req Rider	Monthly	\$ 4.24	1	\$ 4.24		1	\$ -	-\$ 4.24	-100.00%
Smart Meter Disposition Rider	Monthly	\$ 2.86	1	\$ 2.86		1	\$ -	-\$ 2.86	-100.00%
Stranded Meter Disposition	Monthly		1	\$ -	\$ 3.09	1	\$ 3.09	\$ 3.09	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0084	1000	\$ 8.40	\$ 0.0091	1000	\$ 9.10	\$ 0.70	8.33%
Smart Meter Disposition Rider			1000	\$ -		1000	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	\$ 0.0001	1000	\$ 0.10		1000	\$ -	-\$ 0.10	-100.00%
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
Sub-Total A				\$ 52.25			\$ 56.58	\$ 4.33	8.29%
Deferral/Variance Account	per kWh	\$ 0.0001	1000	\$ 0.10	\$ 0.0039	1000	\$ 3.86	\$ 3.76	3755.81%
Disposition Rate Rider									
Tax Adjustments	per kWh	-\$ 0.0002	1000	-\$ 0.20		1000	\$ -	\$ 0.20	-100.00%
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
Low Voltage Service Charge	per kWh	\$ 0.0021	1000	\$ 2.10	\$ 0.0030	1000	\$ 3.00	\$ 0.90	42.86%
Smart Meter Entity Charge						1000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 54.25			\$ 63.44	\$ 9.19	16.94%
RTSR - Network	per kWh	\$ 0.0047	1059	\$ 4.97	\$ 0.0048	1076	\$ 5.15	\$ 0.17	3.46%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0037	1059	\$ 3.92	\$ 0.0039	1076	\$ 4.16	\$ 0.24	6.15%
Sub-Total C - Delivery (including Sub-Total B)				\$ 63.14			\$ 72.74	\$ 9.60	15.21%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	1059	\$ 5.50	\$ 0.0052	1076	\$ 5.59	\$ 0.09	1.62%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	1059	\$ 1.16	\$ 0.0011	1076	\$ 1.18	\$ 0.02	1.62%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	1059	\$ 7.41	\$ 0.0070	1076	\$ 7.53	\$ 0.12	1.62%
Energy - RPP - Tier 1		\$ 0.0750	600	\$ 45.00	\$ 0.0750	600	\$ 45.00	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	459	\$ 40.35	\$ 0.0880	476	\$ 41.86	\$ 1.51	3.75%
TOU - Off Peak		\$ 0.0650	677	\$ 44.03	\$ 0.0650	688	\$ 44.75	\$ 0.72	1.62%
TOU - Mid Peak		\$ 0.1000	191	\$ 19.05	\$ 0.1000	194	\$ 19.36	\$ 0.31	1.62%
TOU - On Peak		\$ 0.1170	191	\$ 22.29	\$ 0.1170	194	\$ 22.65	\$ 0.36	1.62%
Total Bill on RPP (before Taxes)				\$ 162.82			\$ 174.16	\$ 11.34	6.97%
HST		13%		\$ 21.17	13%		\$ 22.64	\$ 1.47	6.97%
Total Bill (including HST)				\$ 183.98			\$ 196.80	\$ 12.82	6.97%
Ontario Clean Energy Benefit ¹				-\$ 18.40			-\$ 19.68	-\$ 1.28	6.96%
Total Bill on RPP (including OCEB)				\$ 165.58			\$ 177.12	\$ 11.54	6.97%
Total Bill on TOU (before Taxes)				\$ 162.85			\$ 174.07	\$ 11.22	6.89%
HST		13%		\$ 21.17	13%		\$ 22.63	\$ 1.46	6.89%
Total Bill (including HST)				\$ 184.02			\$ 196.69	\$ 12.68	6.89%
Ontario Clean Energy Benefit ¹				-\$ 18.40			-\$ 19.67	-\$ 1.27	6.90%
Total Bill on TOU (including OCEB)				\$ 165.62			\$ 177.02	\$ 11.41	6.89%

Loss Factor (%)

5.85%

7.57%

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Customer Class: **GS <50 kW**

Consumption **2000** kWh ☐ May 1 - October 31

Loss Factor (%)	5.85%	7.57%
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¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Customer Class: GS <50 kW

[illegible]

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Customer Class: **GS <50 kW**Consumption kWh ☐ May 1 - October 31

Loss Factor (%)	5.85%	7.57%
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¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Customer Class: **GS <50 kW**[illegible]

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Customer Class: **GS >50 kW**

Loss Factor (%)	5.85%	7.57%
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Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
 GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
 GS>50kW (kW) - 60, 100, 500, 1000
 Large User - range appropriate for utility
 Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Customer Class: GS >50 kW

Loss Factor (%)	5.85%	7.57%
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Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
 GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
 GS>50kW (kW) - 60, 100, 500, 1000
 Large User - range appropriate for utility
 Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Customer Class: GS >50 kW

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

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Customer Class: **GS >50 kW**

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

284

Customer Class: Sentinel Lighting

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

285

Customer Class: Street Lighting

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate

Customer Class: **Unmetered Scattered Load**

○ May 1 -

Loss Factor (%)	5.85%	7.57%
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Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
 GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
 GS>50kW (kW) - 60, 100, 500, 1000
 Large User - range appropriate for utility
 Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

EXHIBIT 9 – DEFERRAL AND VARIANCE ACCOUNTS

9.0-Staff-29

Ref: Exhibit 9/ Tab 2/ Schedule 1/ Page 2 – Account 1588

In regards to Account 1588 RSVA Power and Account 1588 RSVA Sub-account Global Adjustment:

Does LPDL pro-rate the IESO Charge Type 146 (Global Adjustment) into the RPP portion and non-RPP portion? If not, please explain why not.

LPDL is not a market participant and as such does not receive an IESO invoice. The invoice is received from Hydro One. LPDL ultimately pro-rates the Global Adjustment (GA) amount in Account 1588 into the RPP and non-RPP portions. The GA charge from the monthly Hydro One invoice is booked as a total but is then offset by the portion of the GA charge that is due to the RPP portion, based on the amount claimed through the 1598 submission to Hydro One each month. This RPP adjustment, calculated via the 1598 submission, is made up of two components: the current month's billed RPP kWh multiplied by the 2nd Estimate GA rate (as the actual GA Rate is not yet available) as well as an adjustment for the prior month's RPP billed kWh volume multiplied by the difference between the prior month's 2nd Estimate GA rate and the prior month's Actual GA rate. Thus, the balance remaining in Account 1588 reflects only the non-RPP portion.

Each year end, LPDL prepares a reconciliation to true up the billed RPP kWh, used each month in the 1598 submission, to the actual consumed RPP kWh for each month, in order to align the true consumption to the true purchased each period. This true up adjustment is booked in December of each year.

If so, please provide the supporting spreadsheet for the year 2011 which identifies this proration.

LPDL has provided the supporting spreadsheet for 2011 that illustrates this proration below.

1588 GA - RPP & Non-RPP Split	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total 2011
GA Expense per Hydro One Invoice	\$ 860,888.98	\$ 725,395.98	\$ 769,190.87	\$ 775,087.96	\$ 808,572.51	\$ 646,141.52	\$ 572,035.33	\$ 631,654.00	\$ 675,411.92	\$ 787,263.28	\$ 707,148.93	\$ 981,029.68	\$ 8,939,820.96
Deduct: GA RPP Portion per monthly 1598	-\$ 514,700.31	-\$ 432,491.40	-\$ 384,582.10	-\$ 386,444.06	-\$ 358,219.00	-\$ 259,474.57	-\$ 259,810.83	-\$ 312,663.59	-\$ 314,148.08	-\$ 322,024.76	-\$ 363,856.62	-\$ 412,604.41	-\$ 4,321,019.73
Deduct: GA RPP Portion kWh True up	\$ 37,921.39	-\$ 97,355.70	\$ 6,186.01	-\$ 9,601.87	-\$ 66,501.18	-\$ 57,352.28	\$ 14,519.37	\$ 161,322.50	-\$ 166,945.68	-\$ 18,043.39	\$ -	\$ -	-\$ 195,850.83
Non-RPP GA Expense	\$ 384,110.06	\$ 195,548.88	\$ 390,794.78	\$ 379,042.03	\$ 383,852.33	\$ 329,314.67	\$ 326,743.87	\$ 480,312.91	\$ 194,318.16	\$ 447,195.13	\$ 343,292.31	\$ 568,425.27	\$ 4,422,950.40
GA Billed to Customer	-\$ 288,047.78	-\$ 255,063.54	-\$ 366,731.68	-\$ 319,252.06	-\$ 315,994.32	-\$ 373,371.62	-\$ 396,974.59	-\$ 377,097.33	-\$ 243,664.23	-\$ 393,759.17	-\$ 337,049.04	-\$ 334,300.80	-\$ 4,001,306.16
Non-RPP GA Billed	-\$ 288,047.78	-\$ 255,063.54	-\$ 366,731.68	-\$ 319,252.06	-\$ 315,994.32	-\$ 373,371.62	-\$ 396,974.59	-\$ 377,097.33	-\$ 243,664.23	-\$ 393,759.17	-\$ 337,049.04	-\$ 334,300.80	-\$ 4,001,306.16
1588 GA Non-RPP Portion	\$ 96,062.28	-\$ 59,514.66	\$ 24,063.10	\$ 59,789.97	\$ 67,858.01	-\$ 44,056.95	-\$ 70,230.72	\$ 103,215.58	-\$ 49,346.07	\$ 53,435.96	\$ 6,243.27	\$ 234,124.47	\$ 421,644.24
2005 - 2009 True up in 2011													-\$ 683,651.31
2010 True up in 2011													\$ 150,700.68
1588 GA Non-RPP Balance at December 2011													-\$ 111,306.39

9.0-Staff-30

**Ref: Exhibit 9/ Tab 2/ Schedule 3/ Page 1-2, Table 9.2.5;
EDDVAR Continuity Schedule Work Form**

In Table 9.2.5 LPDL is requesting the disposition of Account 1588, Global Adjustment (GA) for a total credit balance of \$167,306 which includes a credit amount of \$51,597 for Account 1595, sub account Disposition and Recovery or Refund of Regulatory Assets (2009).

For the Account 1595 sub account, Disposition and Recovery or Refund of Regulatory Assets (2009):

- a) Has LPDL tracked the rate riders (GA and DVA excluding GA) separately within the account 1595 sub account?**

Yes, LPDL has tracked the rate riders by GA and DVA excluding GA and by year for each of those categories in 2009 and in 2010.

- b) If the answer in part (a) is “no”, please advise what information does LPDL have to show that there are separate residual balances for each of the rate riders relating to the GA and General in account 1595.**

N/A

- c) If the answer in part (a) is “yes”, please provide the total amount collected for each rate rider less the approved amount for disposition and the residual balances for account 1595 for GA & General relating to the 2009 disposition.**

Please refer to the 2013 continuity schedule provided in the EDDVAR model for details by year (line 34 for 2009 and line 36 for 2010) The table below provides a summary.

Table 9-1 - 1595 Disposition and Recovery for 2009 - GA related portion

Year	Closing		Closing	
	Principal	Principal	Interest	Interest
2010 - Board Approved Disposition	-\$ 47,064	-\$ 47,064	-\$ 15,426	-\$15,426
2010 Actual	\$ 6,522	-\$ 40,542	-\$ 250	-\$15,676
2011 Actual	\$ 5,831	-\$ 34,711	-\$ 531	-\$16,207
2012 Projected		-\$ 34,711	-\$ 510	-\$16,717
2013 Projected		-\$ 34,711	-\$ 169	-\$16,886
Balance		-\$ 34,711		-\$16,886
Total Request for disposition		-\$51,597		

From 2010 IRM DefVar model – Final version returned from Board

Rate Class	Non-RPP kWh	% kWh	
Residential	9,001,961	8.3%	1588 ¹ (5,212)
General Service Less Than 50 kW	7,849,630	7.3%	(4,545)
General Service 50 to 4,999 kW	90,658,716	84.0%	(52,489)
Unmetered Scattered Load	6,773	0.0%	(4)
Sentinel Lighting	1,821	0.0%	(1)
Street Lighting	413,939	0.4%	(240)
	107,932,840	100.0%	(62,490)

Rate Rider Effective To Date

April 30, 2011

Rate Class	Vol Metric	Non-RPP kWh A	Billed kW B	kWh C	Non-RPP D	1590 E	1595 F	Total G = C + D + E + F	Rate Rider kWh H = G / A (kWh) or H = G / B (kW)
Residential	kWh	9,001,961	0	0	(5,212)	0	0	(5,212)	(0.00058)
General Service Less Than 50 kW	kWh	7,849,630	0	0	(4,545)	0	0	(4,545)	(0.00058)
General Service 50 to 4,999 kW	kWh	90,658,716	0	0	(52,489)	0	0	(52,489)	0.00000
Unmetered Scattered Load	kWh	6,773	0	0	(4)	0	0	(4)	(0.00058)
Sentinel Lighting	kWh	1,821	0	0	(1)	0	0	(1)	0.00000
Street Lighting	kWh	413,939	0	0	(240)	0	0	(240)	0.00000
		107,932,840	0	0	(62,490)	0	0	(62,490)	

There was no rate for GS>50 kW, Sentinel and Streetlighting on final version from Board in the tariff sheet as the formula in the model used kW for rate rather than kWh which was the billing determinant that the model pulled from other sheets. The cells were protected and unable to be overwritten.

9.0-Staff-31

Ref: Exhibit 9/ Tab 2/ Schedule 3/ Page 2, Table 9.2.6- EDDVAR Continuity
Schedule Work Form

Account	Dec.31, 2011 Audited Balance, Principal	Dec.31, 2011 Audited Balance, Carrying Charges	Carry Charges, Jan.1, 2012 to Dec.31, 2012	Carry Charges, Jan.1, 2013 to Apr.30, 2013	Total Amount Requested for Disposition
1550 – Low Voltage	\$173,670	(\$398)	\$2,553	\$851	\$176,676
1580 – RSVA – Wholesale Market Service Charge	(\$632,336)	(\$10,802)	(\$9,295)	(\$3,098)	(\$655,531)
1584 – RSVA – Retail Transmission Network Charge	\$44,990	(\$1,047)	\$661	\$220	\$44,825
1586 – RSVA – Retail Transmission Connection Charge	\$20,666	(\$1,544)	\$304	\$101	\$19,527
1588 – RSVA – Power (excluding Global Adjustment)	\$906,939	\$14,278	\$13,332	\$4,444	\$938,993
1588 – RSVA – Power – Sub account -Global Adjustment	(\$111,307)	(\$2,221)	(\$1,636)	(\$545)	(\$115,709)
1590 – Recovery of Regulatory Asset Balances	\$208,185	\$6,884	\$3,060	\$1,020	\$219,150
1595 – Disposition and Recovery of Regulatory Balances	(\$524,612)	\$542,555	(\$7,712)	(\$2,571)	\$7,661
1595 – Disposition and Refund of Regulatory Balances (GA related)	(\$34,710)	(\$16,206)	(\$510)	(\$170)	(\$51,597)
1508 – Other Regulatory Assets – Incremental Capital Charges	\$6,956	\$161	\$102	\$34	\$7,254
1518 – Retail Cost Variance Account - Retail	(\$69,638)	(\$1,661)	(\$1,024)	(\$341)	(\$72,664)
1548 – Retail Cost Variance Account - STR	\$91,127	\$2,182	\$1,340	\$447	\$95,095
1592 – Sub-Account HST/OVAT Input Tax Credits (ITCs)	(\$12,778)	\$0	\$0	\$0	(\$12,778)
Total Balances including 1588 sub account GA	\$67,152	\$532,181	\$1,176	\$392	\$600,902
Total Balances excluding 1588 sub account GA	\$213,169	\$550,608	\$3,322	\$1,107	\$768,208

In Table 9.2.6, LPDL provided the amounts requested for disposition for Groups 1 and 2 by account. LPDL provided a lump sum amount for each account without showing the breakdown of the principal and carrying charges for 2011 and the forecasted carrying charges for the year 2012 as well as the forecasted carrying charges for 2013.

The figures in the following table are taken directly from the EDDVAR Continuity

Schedule. Please confirm LPDL's agreement with the numbers provided in the following table. If LPDL does not agree with any figures, please explain why not and provide amended table with a full explanation of all changes.

LPDL provided a breakdown in the 2013 Continuity Schedule in the EDDVAR model by principal and carrying charges and those amounts agree with the table provided above.

Adjustments have been made for Account 1592 for carrying charges and Account 1568 to include the LRAMVA for the 2011 Final OPA results. The table has been updated below.

Table 9-2 – Revised Amount Requested for Disposition – Updated Account 1592 and 1568 as per IR responses

Account Descriptions	Account Number	Dec 31, 2011 Principal	Dec 31, 2011 Interest	Carrying Charges Jan 1-Dec 31, 2012	Carrying Charges Jan 1-Apr 30, 2013	Total Carrying Charges	Total Claim
Group 1 Accounts							
LV Variance Account	1550	\$ 173,670	\$ 398	\$ 2,553	\$ 851	\$ 3,006	\$ 176,676
RSVA - Wholesale Market Service Charge	1580	-\$ 632,336	-\$ 10,802	-\$ 9,295	-\$ 3,098	-\$ 23,196	-\$ 655,531
RSVA - Retail Transmission Network Charge	1584	\$ 44,990	-\$ 1,047	\$ 661	\$ 220	-\$ 165	\$ 44,825
RSVA - Retail Transmission Connection Charge	1586	\$ 20,666	-\$ 1,544	\$ 304	\$ 101	-\$ 1,139	\$ 19,527
RSVA - Power (excluding Global Adjustment)	1588	\$ 906,939	\$ 14,278	\$ 13,332	\$ 4,444	\$ 32,054	\$ 938,993
RSVA - Power - Sub-account - Global Adjustment	1588	-\$ 111,307	-\$ 2,221	-\$ 1,636	-\$ 545	-\$ 4,402	-\$ 115,709
Recovery of Regulatory Asset Balances	1590	\$ 208,185	\$ 6,884	\$ 3,060	\$ 1,020	\$ 10,965	\$ 219,150
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	-\$ 34,075	\$ 63,362	-\$ 501	-\$ 167	\$ 62,694	\$ 28,619
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	-\$ 490,537	\$ 479,193	-\$ 7,211	-\$ 2,404	\$ 469,579	-\$ 20,958
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷ - GA related	1595	-\$ 34,710	-\$ 16,206	-\$ 510	-\$ 170	-\$ 16,887	-\$ 51,597
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$ 6,956	\$ 161	\$ 102	\$ 34	\$ 298	\$ 7,254
Retail Cost Variance Account - Retail	1518	-\$ 69,638	-\$ 1,661	-\$ 1,024	-\$ 341	-\$ 3,026	-\$ 72,664
Retail Cost Variance Account - STR	1548	\$ 91,127	\$ 2,182	\$ 1,340	\$ 447	\$ 3,968	\$ 95,095
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$ 12,778	-\$ 117	-\$ 188	-\$ 63	-\$ 671	-\$ 13,145
LRAM Variance Account	1568	\$ 5,668	\$ -	\$ 83	\$ 28	\$ 111	\$ 5,890
Total including Account 1588 & 1595 subaccount GA		\$ 72,822	\$ 532,065	\$ 1,070	\$ 357	\$ 533,187	\$ 606,425
Total excluding Account 1588 & 1595 subaccount GA		\$ 218,839	\$ 550,492	\$ 3,217	\$ 1,072	\$ 554,476	\$ 773,731
Total including Account 1521 and Account 1568		\$ 72,822	\$ 532,065	\$ 1,070	\$ 357	\$ 533,187	\$ 606,314

9.0-Staff-32

**Ref: Exhibit 9/ Tab 2/ Schedule 4/ Page 1, Table 9.2.8;
Exhibit 3/ Tab 2/ Schedule 1/ Page 21, Table 3.2.23**

LPDL provided the summary of load forecast in Table 3.2.23 by customer rate class. The billing determinants by customer rate class in Table 9.2.8 use this load forecast in Exhibit 3 for the DVA rate riders calculation. It appears that there are differences between the billing determinants in Table 9.2.8 and the load forecast in Table 3.2.23.

- a) Please confirm that LPDL is using the 2013 weather normalized forecast (Table 3.2.23) for the calculation of the 2013 base rates.**

LPDL confirms that it is using the 2013 weather normalized forecast (Table 3.2.23) for the calculation of the 2013 base rates.

- b) Please confirm that LPDL is using the 2013 weather normalized forecast (Table 3.2.23) for the calculation of the DVA rate riders.**

In the note on the EDDVAR billing determinant tab, the following information was provided:

In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data, use the most recent 12-month actual data.

As LPDL's last Board Approved volumetric forecast was for the 2009 Cost of Service rate application and there is a material difference to the most recent 12-month actual volumetric data, LPDL used the 2011 12-month actual volumetric data as identified in Exhibit 9/Tab 2/Sch 4 page 1.

- c) If the answer is “no” to part b, please identify the load forecast LPDL is using for the DVA rate riders and explain the reason for its use.**

As identified above, LPDL is using the most recent 12-month actual data (2011) as directed in the EDDVAR workform. If the 2013 weather normalized forecast was utilized, the DVA rate riders would be as found in the table below.

Table 9-3 - Billing Determinants by Customer Class - Updated Table 9.2.7 for 2013 Revised Forecast (with 2011 CDM Final results)

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kWh for Non-RPP Customers
Residential	kWh	8,063	77,215,485		9,791,727	-
General Service <50 kW	kWh	1,591	41,684,172		8,896,119	-
General Service >50 kW	kW	103	82,172,184	203,683	28,363,193	70,305
Sentinel Lighting	kW	44	39,147	109	1,028	3
Street Lighting	kW	2,147	1,840,326	5,038	403,913	1,106
USL	kWh	35	106,171		2,444	-
Total		11,983	203,057,485	208,830	47,458,424	71,413

Table 9-4 - 2013 Deferral and Variance Account Rate Rider by Class (Group 1 & 2 Accounts)
- Updated Table 9.2.8 for 2013 Forecast (with 2011 CDM Final Results)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1588 sub-account)	Rate Rider for Deferral/Variance Accounts	
Residential	kWh	77,215,485	\$ 294,660	0.0038	\$/kWh
General Service <50 kW	kWh	41,684,172	\$ 160,726	0.0039	\$/kWh
General Service >50 kW	kW	203,683	\$ 310,725	1.5255	\$/kW
Sentinel Lighting	kW	109	\$ 148	1.3581	\$/kW
Street Lighting	kW	5,038	\$ 6,959	1.3813	\$/kW
USL	kWh	106,171	\$ 402	0.0038	\$/kWh
Total			\$ 773,620		

Table 9-5 - 2013 Non-RPP Global Adjustment Rate Rider by Class - Updated Table 9.2.9 for 2013 Revised Forecast

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of RSVA - Power - Sub-account - Global	Rate Rider for RSVA - Power - Sub-account - Global	
Residential	kWh	9,791,727	-\$ 34,519	- 0.0035	\$/kWh
General Service <50 kW	kWh	8,896,119	-\$ 31,362	- 0.0035	\$/kWh
General Service >50 kW	kW	70,305	-\$ 99,989	- 1.4222	\$/kW
Sentinel Lighting	kW	3	-\$ 4	- 1.2661	\$/kW
Street Lighting	kW	1,106	-\$ 1,424	- 1.2878	\$/kW
USL	kWh	2,444	-\$ 9	- 0.0035	\$/kWh
Total			-\$ 167,307		

LPDL will incorporate this change into the EDDVAR model and any other affected models.

9.0-Staff-33

Ref: Exhibit 9/ Tab 2/ Schedule 3/ Page 2, Table 9.2.6;
Exhibit 1/ Tab 3/ Schedule 1, Appendix D, Note 6 of 2011 AFS;
Chapter 2 of the Filing Requirements for Electricity Transmission &
Distribution Applications, dated June 28, 2012, S2.12.5;
EDDVAR Continuity Schedule

LPDL stated that the DVA balances which are being requested for disposition reflect the Audited Financial Statements (AFS) balances as of December 31, 2011.

S.2.12.5 of the 2013 COS filing requirements requires the December 31, 2011 balances in the DVA continuity schedule to tie to the audited financial statements and to show the differences if any including the explanation.

- a) Please reconcile the December 31, 2011 balances in Note 6 of the 2011 AFS with the corresponding DVA account/s in the EDDVAR Continuity Schedule and the DVA amounts requested for disposition and show the differences with explanations.

Table 9-6 - 2011 AFS Note 6 Comparison to DVA accounts in EDDVAR Continuity Schedule

Account Number		2011 Audited Financial Statements	2011 EDDVAR Continuity Schedule	Difference	Explanation
LV Variance Account	1550	173,272	173,272	\$ -	
RSVA - Wholesale Market Service Charge	1580	- 643,138	- 643,138	\$ -	
RSVA - Retail Transmission Network Charge	1584	43,943	43,943	\$ -	
RSVA - Retail Transmission Connection Charge	1586	19,122	19,122	\$ -	
RSVA - Power (excluding Global Adjustment)	1588	921,217	921,217	\$ -	
RSVA - Power - Sub-account - Global Adjustment	1588	- 113,527	- 113,527	\$ -	
Recovery of Regulatory Asset Balances	1590	215,069	215,069	\$ -	
Disposition and Recovery/Refund of Regulatory Bala	1595	29,287	29,287	\$ -	
Disposition and Recovery/Refund of Regulatory Bala	1595	- 11,344	- 11,344	\$ -	
Disposition and Recovery/Refund of Regulatory Bala	1595	- 50,916	- 50,916	\$ -	
Disposition and Recovery/Refund of Regulatory Bala	1595	- 728,762	- 728,762	\$ -	
Disposition and Recovery/Refund of Regulatory Bala	1595	424,984	424,984	\$ -	
Other Regulatory Assets - Sub-Account - Deferred II	1508	- 9,874	- 9,874	\$ -	
Other Regulatory Assets - Sub-Account - Increment	1508	7,118	7,118	\$ -	
Other Regulatory Assets - Sub-Account - Late Payn	1508	9,025	9,025	\$ -	
Retail Cost Variance Account - Retail	1518	- 71,299	- 71,299	\$ -	
Renewable Generation Connection Capital Deferral /	1531	249,798	249,798	\$ -	
Retail Cost Variance Account - STR	1548	93,309	93,309	\$ -	
Deferred Payments in Lieu of Taxes	1562	- 473,752	- 473,752	\$ -	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592	- 25,556	- 25,789	\$ 233	carrying charges not taken on this account
Input Tax Credits (ITCs)					
Special Purpose Charge Assessment Variance Account ⁹	1521	3,821	3,821	\$ -	
LRAM Variance Account	1568	-	5,668	\$ 5,668	2011 Final OPA CDM results not posted to GL in 2011
Smart Meter Capital and Recovery Offset Variance -	1555	2,005,080	2,005,080	\$ -	
Smart Meter Capital and Recovery Offset Variance -	1555	- 600,719	- 600,719	\$ -	
Smart Meter OM&A Variance ¹¹	1556	488,734	488,734	\$ -	
Deferred PILs Contra Account ⁵	1563	473,752	473,752	\$ -	
PILs and Tax Variance for 2006 and Subsequent Years -	1592	25,556	25,556	\$ -	
Sub-Account HST/OVAT Contra Account				\$ -	
CDM Programs - 3rd Tranche	1565	483	-	\$ 483	Error amount - should be 2011-2014 OPA programs - removed Jan/2012
Total		2,454,684	2,459,635	- 4,952	

- b) If there any differences affecting all related evidence including Tables 9.2.5, 9.2.6, 9.2.8, 9.2.9, and the EDDVAR Continuity Schedule Work Form, please update the evidence as necessary.

All revisions have been made in the tables above – 9-2 to 9-5

9.0-Staff-34

Ref: Exhibit 9/ Tab 2/ Schedule 3/ Page 2; Account Procedures Handbook (“APH”) Frequently Asked Questions (“FAQ”) December 2010; Chapter 2 of the Filing Requirements for Electricity Transmission & Distribution Applications, dated June 28, 2012, S2.12.2; November 28, 2006 Board Letter to Electricity Distributor on Approval of Accounting Interest Rates Methodology for Regulatory Accounts Board File No. EB-2006-0117; Appendix 2-T

LPDL is requesting disposition of Account 1592, PILS & Tax Variance for 2006 & Subsequent Years-Sub Account HST/OVAT ITCs for \$12,778 (50% of \$25,556). LPDL also provided Appendix 2-T providing a summary of the capital and OMA HST/OVAT/ITC savings.

S.2.12.2 of the 2013 COS filing requirements requires the applicant to provide an analysis to support the applicant’s conformity with the December 2010 APH FAQ #4 using the example shown in the FAQ for the period July 1, 2010 to April 30, 2013.

- a) Please confirm that LPDL followed the December 2010 FAQs # 1- 5. If this is not the case, please explain.

LPDL used a transactional basis to identify, track and record incremental ITCs in the sub account in order to achieve the greatest accuracy. Amounts were recorded based on purchases up to December 31, 2011.

- b) Please confirm that the entries have been made to record the variances in the sub account of Account 1592 to cover the period from July 1, 2010 to December 31, 2011. If this is not the case, please explain.

LPDL confirms that the entries have been made to record the variances in the subaccount of Account 1592 for the period July 1, 2010 to December 31, 2011.

Table 9-7 - 1592 - HST/OVAT Input Tax Credits - PST Savings on Capital Purchases to December 31, 2011

Period of Purchases	Asset Amount	Depreciation 2010	Depreciation 2011	Depreciation 2012	Total
Pre-HST Purchases					
	2010 1,306,319.98	52,252.80	52,252.80		104,505.60
	2011 932,776.05		37,311.04		37,311.04
Total Depreciation expense (A)		52,252.80	89,563.84	-	141,816.64
Post-HST Purchases					
	2010 1,209,555.54	48,382.22	48,382.22		96,764.44
	2011 863,681.53		34,547.26		34,547.26
Total Depreciation expense (B)		48,382.22	82,929.48	-	131,311.70
Total Capital item PST savings (A-B)		3,870.58	6,634.36	-	10,504.94

Table 9-8 - 1592 - HST/OVAT Input Tax Credits - PST Savings until December 31, 2011

	Total Spending	2010	2011	2012	Total
OM&A Expenses PST Analysis	-	2,027.94	- 13,023.33	-	15,051.27
Capital items PST savings	-	3,870.58	- 6,634.36	-	10,504.94
Total Annual PST Savings	-	5,898.52	- 19,657.69	-	25,556.21
Monthly PST savings	-	983.09	- 1,638.14	-	1,419.79

c) Please provide detailed schedules, similar to Table 1 and Table 2 of Question 4 of the December 2010 APH-FAQs, to indicate the HST savings on OM&A costs and capital expenditures for the periods of:

- I. July 1, 2010 to December 31, 2010;**
- II. January 1, 2011 to December 31, 2011;**
- III. January 1, 2012 to December 31, 2012; and**
- IV. January 1, 2013 to April 30, 2013.**

Table 9-9 - 1592 - HST/OVAT Input Tax Credits - PST Savings to April 30, 2013 using monthly average

	2010	2011	2012	2013	Total
OM&A Expenses PST Analysis	- 2,027.94	- 13,023.33	- 10,034.18	- 3,344.73	28,430.18
Capital items PST savings	- 3,870.58	- 6,634.36	- 7,003.29	- 2,334.43	19,842.66
Total Annual PST Savings	- 5,898.52	- 19,657.69	- 17,037.47	- 5,679.16	48,272.83
Monthly PST savings	- 983.09	- 1,638.14	- 1,419.79	- 1,419.79	1,149.35

d) Since the calculation of the HST savings in Question 4 of the December 2010 APH-FAQs for OM&A costs and capital expenditures is based on a proxy using 2009 spending, has the distributor experienced actual spending which was materially different for the above-noted periods in c)? If so, please explain the basis for the differences and provide detailed schedules for the HST savings for each period.

LPDL experiences spending in similar patterns year to year and does not see the difference to be material.

e) In the December 2010 FAQ #5, the Board requested that the applicant include 100% of the savings in the sub account. LPDL provided the \$25,556 as the 100% base upon which the \$12,778 is based under Account 1592, sub account HST/OVAT/ITCs. Please provide the detailed calculation on how this was derived and please tie them to the amounts in in Appendix 2-T and the EDDVAR Continuity Schedule.

See Tables above for calculation

Appendix 2-T - same as Table 9-8 (25,556) to December 31, 2011 - no carrying charges

EDDVAR Continuity Schedule (50% of above) (12,778) half of the amount above

Account 1592 Disposition

Principal to December 31, 2011	(25,556)
Additions for 2012	(17,037)
Additions for 2013	(5,679)
Carrying charges to April 30, 2013	(1,538)
Total amount in Account 1592	<u>(49,810)</u>
Total amount for Disposition - 50 %	<u>(24,905)</u>

The Board Letter to Electricity Distributor on Approval of Accounting Interest Rates Methodology for Regulatory Accounts provides guidance on which DVA accounts (of which Account 1592 is one of them) will attract interest.

f) Please provide the detailed calculation of the carrying charges requested for disposition for Account 1592, sub account HST/OVAT/ITCs

Table 9-10 - 1592 Carrying Charges

	2010	2011	2012	2013	Total
Average monthly PST savings	- 983.09 -	1,638.14 -	1,419.79 -	1,419.79 -	1,149.35
Rate - Prescribed OEB rates	.0089-.012	0.0147	0.0147	0.0147	
Total Carrying charges	- 13.98 -	219.15 -	490.47 -	813.97	
Cummulative		- 233.14 -	723.60 -	1,537.57 -	1,537.57

In this application, LPDL is only requesting disposition of the principal balance at December 31, 2011 and associated carrying charges to April 30, 2013. This is a total of \$(26,290) and at 50% to ratepayers or \$(13,145) as per Table 9-2 above.

9.0-Staff-35

**Ref: Guidelines for Electricity Distributor Conservation and Demand Management (EB-2012-0003), Section 13 - LRAM;
Chapter 2 of the Filing Requirements for Electricity Transmission & Distribution Applications, dated June 28, 2012, S2.7.10- CDM costs**

LPDL has not included a request to dispose of its LRAMVA – Account 1568 balance as of December 31, 2011.

As stated in Section 13.4 of the Board's *Guidelines for Electricity Distributor Conservation and Demand Management*, April 26, 2012 (EB-2012-0003) and section 2.7.10 – CDM Costs, LRAMVA, Pages 36-37 of the 2013 COS filing requirements, at a minimum, distributors must apply for the disposition of the balance in the LRAMVA as part of their COS applications.

- a) Please provide the evidence supporting the disposition of your LRAMVA – Account 1568 balance as of December 31, 2011. Please ensure that the evidence comprises the elements listed below.**
 - i) Full LRAMVA calculations that are based on the final evaluation results for 2011 OPA-Contracted Province-Wide CDM Programs (“OPA Programs”). The LRAMVA calculations are determined by calculating the energy savings by customer class and valuing those energy savings using the distributor’s Board-approved variable distribution charge appropriate to the class;**
 - ii) Separate tables for each rate class that shows the LRAMVA amounts requested in association with the final evaluation results for 2011 OPA Programs;**
 - iii) A statement that indicates the amount, if any, that LPDL’s last approved load forecast was adjusted to reflect forecasted CDM impacts in association with LPDL’s 2011-2014 CDM Targets;**
 - iv) Calculations showing the variance, if any, between the CDM component related to the 2011-2014 CDM Targets included in LPDL’s last approved load forecast and the final evaluation results for LPDL’s 2011 OPA Programs;**
 - v) A statement indicating that the distributor has relied on the most recent final evaluation report from the OPA in support of its LRAMVA calculation;**

- vi) A statement indicating that the distributor has used the most recent input assumptions available at the time of the program evaluation when calculating its LRAMVA amount;**
- vii) Applicable LRAMVA rate riders for all affected rate classes;**
- viii) A statement, and if applicable a table, that indicates if carrying charges are being requested on the LRAMVA amount; and,**
- ix) Documentation of the distributor's final evaluation results for its 2011 OPA Programs.**

LPDL participated in OPA programs only for its current CDM programs. Based on the final results for 2011 OPA-Contracted Province –Wide CDM Programs, LPDL has calculated the full LRAMVA. LPDL has used its 2011 Board-approved variable distribution charges appropriate for each rate class. The table below indicates the value by rate class for the LRAMVA amounts. In Appendix 3B, LPDL has included the actual report from the OPA. LPDL's last approved load forecast was prepared for its 2009 Cost of Service rate application and was not adjusted to include any CDM impacts, including those in association with its 2011-2014 CDM targets.

The tables below utilized the OPA final report for LPDL as well as the distribution volumetric rate to determine the LRAMVA of \$5,559.32. LPDL is seeking to recovery this LRAMVA with carrying charges, in this current application as indicated in Table 9-2 above.

Table 9-11 - 1568 LRAM Variance Account

Consumer Program	Rate Class	2011 Net kWh/kW	Rate/kWh or kW	LRAM Value	CDM incl in 2009 COS	LRAMVA for 2011
Appliance Retirement	Residential	56,010	0.0137	\$ 767.34	\$ -	\$ 767.34
Appliance Exchange	Residential	1,222	0.0137	\$ 16.74	\$ -	\$ 16.74
HVAC Incentives	Residential	31,420	0.0137	\$ 430.45	\$ -	\$ 430.45
Conservation Instant Coupon Booklet	Residential	39,191	0.0137	\$ 536.92	\$ -	\$ 536.92
Bi-Annual Retailer Event	Residential	60,143	0.0137	\$ 823.96	\$ -	\$ 823.96
Business Program						
Efficiency: Equipment Replacement	GS< 50 kW	191,089	0.0083	\$ 1,586.04	\$ -	\$ 1,586.04
Direct Install Lighting	GS< 50 kW	142,766	0.0083	\$ 1,184.96	\$ -	\$ 1,184.96
Pre-2011 Programs completed in 2011						
Electricity Retrofit Incentive Program	GS< 50 kW	25,081	0.0083	\$ 208.17	\$ -	\$ 208.17
High Performance New Construction	GS< 50 kW	571	0.0083	\$ 4.74	\$ -	\$ 4.74
Principal LRAM Variance Amount		547,493		\$ 5,559.32	\$ -	\$ 5,559.32
Carrying charges for Jan 2012-May 2013				\$ 108.96	\$ -	\$ 108.96
Total LRAM Variance Amount				\$ 5,668.28		

Summary by Rate Class with carrying charges:

All programs	Residential	187,986		\$ 2,625.89	\$ -	\$ 2,625.89
All programs	GS < 50 kW	359,507		\$ 3,042.39	\$ -	\$ 3,042.39
All programs	GS > 50 kW	0		\$ -	\$ -	\$ -

Table 9-11 - 1568 LRAMVA Disposition Rate Riders

	Residential	GS<50 kW	GS>50 kW
LRAM Variance Account with carrying charges	\$ 2,625.89	\$ 3,042.39	\$ -
Billing determinant (kWh or kW as applicable)	77,259,128	41,707,732	203,731
Rate Rider per kWh	0.000	0.000	
Rate Rider per kW			-

9.0-VECC- 32.0

Reference: Exhibit 9, Tab 2, Schedule 3, page 2, Table 9.2.6

- a) Please explain why the sum shown for Group 1 accounts (751,300) does not equal the sum of the accounts (583,995).**

The sum of the Group 1 accounts excluded any accounts related to GA as the billing determinant for these two types of accounts are different. Please see the table below for the separation.

Account Number		Group 1 Not including GA related Accounts	GA Related Accounts	Total
LV Variance Account	1550	176,676		176,676
RSVA - Wholesale Market Service Charge	1580	(655,531)		(655,531)
RSVA - Retail Transmission Network Charge	1584	44,825		44,825
RSVA - Retail Transmission Connection Charge	1586	19,527		19,527
RSVA - Power (excluding Global Adjustment)	1588	938,993		938,993
RSVA - Power - Sub-account - Global Adjustment	1588		(115,709)	(115,709)
Recovery of Regulatory Asset Balances	1590	219,150		219,150
Disposition and Recovery/Refund of Regulatory Bala	1595	28,619		28,619
Disposition and Recovery/Refund of Regulatory Bala	1595	(20,958)		(20,958)
Disposition and Recovery/Refund of Regulatory Bala	1595		(51,597)	(51,597)
Disposition and Recovery/Refund of Regulatory Bala	1595			0
Disposition and Recovery/Refund of Regulatory Bala	1595			0
Total		751,301	(167,306)	583,995

9.0 – VECC – 33.0

Reference: Exhibit 9, Tab 3, Schedule 1, page 2, Table 9.3.2

a) Has LPDL has used the actual recorded net book values of residential and GS<50 meter costs in calculating the stranded meter rider?

LPDL has used the actual recorded net book values of all meters however they are a pooled asset and are not recorded individually.

b) If so please explain why the costs of residential single phase an GS<50 single phase meters and three phase meters are at the same unit cost.

All single phase meters were at the same unit cost and all the three phase meters were at a higher unit cost. Please see the table below, extracted from Table 9.3.2 in the application evidence.

Stranded Meter Asset Rate Rider	Number of Meters	2012 NBV	Cost per Meter	Monthly Rate Rider 2 year recovery
Number of meters replaced with smart meters				
Residential single phase meters	7,087	\$ 221,880.38	\$ 31.31	
Residential single phase Radio Read meters (Type MX/OMRMX)	172	\$ 5,384.99	\$ 31.31	
Residential three phase meters	532	\$ 101,065.08	\$ 189.97	
GS<50 single phase meters				
GS<50 single phase meters-larger service	1,132	\$ 35,440.75	\$ 31.31	
GS<50 3 phase meters	435	\$ 82,637.80	\$ 189.97	
		\$ 446,409.00		
Residential - NBV		\$ 328,330.45		
GS< 50 kW - NBV		\$ 118,078.55		
Number of metered customers as per 2013 Forecast				
Residential	8063		\$	1.70
GS< 50 kW	1591		\$	3.09

c) If LPDL has not used actual meter costs please explain how the proposed stranded meter rider is calculated in accordance to the principle of cost causality.

LPDL used the pooled NBV by type of meter (single or three phase) then divided by the number of meters taken out of service by rate class by type.

9.0 – VECC – 34.0

Reference: n/a

Does LPDL currently participate in any conservation and demand management programs. If yes, please provide the status of those programs and the expected date for seeking approval of LRAM or SSM compensation.

LPDL participates in OPA programs related to the 2011-2014 CDM programs. The programs are ongoing and at September 2012, LPDL received its first progress report. The impact of these programs will be booked as a variance in account 1568 in 2012. As indicated in Board Staff question 9.0-Staff-35, LPDL has used the OPA final report. LPDL is seeking approval in this application for the 2011 LRAMVA as indicated in Table 9.2 above.

2013 REVISED EDDVAR MODEL

APPENDIX 9A






Version 2.0

Utility Name	Lakeland Power Distribution Ltd
Service Territory	Bracebridge, Huntsville, Magnetawan, Burk's Falls,
Assigned EB Number	EB-2012-0145
Name of Contact and Title	Margaret Maw, Chief Financial Officer
Phone Number	705-789-5442
Email Address	mmaw@lakelandholding.com

General Notes

1. Please ensure that your macros have been enabled. (Tools -> Macro -> Security)
2. Due to the time lag of deferral/variance account dispositions, this model assumes that all opening balances include previously disposed of amounts. Accordingly, all "Board Approved Dispositions" are deducted from the opening balance.
3. Please provide information in this model since the last time your balances were disposed.
4. For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

Notes

-  Pale green cells represent input cells.
-  Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.
-  White cells contain fixed values, automatically generated values or formulae.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of preparing your rate application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.



		2005										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-05	Transactions Debit/ (Credit) during 2005 excluding interest and adjustments ³	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec-31-05	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Interest Amounts as of Dec-31-05	
Group 1 Accounts												
LV Variance Account	1550					\$ -					\$ -	
RSVA - Wholesale Market Service Charge	1580	\$	53,859			\$ 53,859					\$ -	
RSVA - Retail Transmission Network Charge	1584	\$	14,636		-\$ 52,285	-\$ 37,649		\$ 2,891			\$ 2,891	
RSVA - Retail Transmission Connection Charge	1586	-\$	1,210,713		\$ 941,193	-\$ 269,520		\$ 199,550			\$ 199,550	
RSVA - Power (excluding Global Adjustment)	1588	\$	678,583			\$ 678,583		\$ 19,546			\$ 19,546	
RSVA - Power - Sub-account - Global Adjustment	1588	-\$	317,482			-\$ 317,482		\$ 3,707			\$ 3,707	
Recovery of Regulatory Asset Balances	1590					\$ -		-\$ 50,221			-\$ 50,221	
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595					\$ -					\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595					\$ -					\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷ - GA related	1595					\$ -					\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595					\$ -					\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷ - GA Related	1595					\$ -					\$ -	
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ -	-\$ 781,117	\$ -	\$ 888,908	\$ 107,791	\$ -	\$ 175,473	\$ -	\$ -	\$ 175,473	
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ -	-\$ 463,635	\$ -	\$ 888,908	\$ 425,273	\$ -	\$ 171,766	\$ -	\$ -	\$ 171,766	
RSVA - Power - Sub-account - Global Adjustment	1588	\$ -	-\$ 317,482	\$ -	\$ -	-\$ 317,482	\$ -	\$ 3,707	\$ -	\$ -	\$ 3,707	
Group 2 Accounts												
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$	19,840			\$ 19,840		\$ 303			\$ 303	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$	75,939			\$ 75,939		\$ 1,308			\$ 1,308	
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 - Late Payment Penalty Litigation	1508					\$ -					\$ -	
Retail Cost Variance Account - Retail	1518	-\$	11,664			-\$ 11,664		-\$ 391			-\$ 391	
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	\$	18,704			\$ 18,704		\$ 617			\$ 617	
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		\$ -	\$ 102,819	\$ -	\$ -	\$ 102,819	\$ -	\$ 1,837	\$ -	\$ -	\$ 1,837	
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)		\$ -	-\$ 678,298	\$ -	\$ 888,908	\$ 210,610	\$ -	\$ 177,310	\$ -	\$ -	\$ 177,310	

		2005										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-05	Transactions Debit/ (Credit) during 2005 excluding interest and adjustments ³	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec-31-05	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Interest Amounts as of Dec-31-05	
Special Purpose Charge Assessment Variance Account ⁹	1521											
LRAM Variance Account	1568											
Total including Account 1521 and Account 1568		\$ -	-\$ 678,298	\$ -	\$ 888,908	\$ 210,610	\$ -	\$ 177,310	\$ -	\$ -	\$ 177,310	
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					\$ -					\$ -	
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					\$ -					\$ -	

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

¹ Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, etc.

^{1A} Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2006 EDR and account 1595 during the 2008 EDR and subsequent years as ordered by the Board.

² Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

³ For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

⁴ Please describe "other" components of 1508 and add more component lines if necessary.

⁵ 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.

⁶ If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to December 31, 2012 on the December 31, 2011 balance adjusted for the disposed balances approved by the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded from January 1, 2012 to April 30, 2013 on the December 31, 2011 balance adjusted for the disposed balances approved by the Board in the 2012 rate decision.

⁷ Include Account 1595 as part of Group 1 accounts (lines 31, 32 and 33) for review and disposition if the recovery (or refund) period has been completed. If the recovery (or refund) period has not been completed, include the balances in Account 1595 on a memo basis only (line 85).

⁸ As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:
"By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January 1, 2011 will require a variance account for OCEB purposes... The Board expects that any principal balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the monthly settlement process with the IESO or the host distributor, as applicable.

⁹ The Board expected that requests for disposition of the balances in Account 1521 were to be addressed as part of the proceedings to set rates for the 2012 rate year, except in cases where this approach would have resulted in non-compliance with the timeline set out in section 8 of the SPC regulation.

¹⁰ Account 1575 shall not be cleared through the distributor's deferral and variance account rate rider. Account 1575 shall be cleared as an adjustment to the distributor's revenue requirement.

¹¹ Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Account rate rider. For details on how to dispose of balances in Smart Meter accounts see the Board's Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Deferral/Variance Account
for 2013

		2006										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions Debit/ (Credit) during 2006 excluding interest and adjustments ³	Board-Approved Disposition during 2006 ^{1, 1A}	Adjustments during 2006 - other ²	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec-31-06	Board-Approved Disposition during 2006 ^{1, 1A}	Adjustments during 2006 - other ²	Closing Interest Amounts as of Dec-31-06	
Group 1 Accounts												
LV Variance Account	1550	\$ -	-\$ 8,026			-\$ 8,026	\$ -	-\$ 91			-\$ 91	
RSVA - Wholesale Market Service Charge	1580	\$ 53,859	-\$ 146,058		\$ 5,002	-\$ 87,197	\$ -	\$ 1,260			\$ 1,260	
RSVA - Retail Transmission Network Charge	1584	-\$ 37,649	-\$ 224,510		-\$ 67,320	-\$ 329,479	\$ 2,891	-\$ 15,766			-\$ 12,875	
RSVA - Retail Transmission Connection Charge	1586	-\$ 269,520	-\$ 1,196,268		\$ 1,114,981	-\$ 350,807	\$ 199,550	-\$ 213,915			-\$ 14,365	
RSVA - Power (excluding Global Adjustment)	1588	\$ 678,583	-\$ 165,602			\$ 512,981	\$ 19,546	\$ 56,253			\$ 75,799	
RSVA - Power - Sub-account - Global Adjustment	1588	-\$ 317,482	\$ 606,059			\$ 288,577	\$ 3,707	-\$ 10,601			-\$ 6,894	
Recovery of Regulatory Asset Balances	1590	\$ -	-\$ 672,044	-\$ 2,204,920		\$ 1,532,876	-\$ 50,221	\$ 17,382	-\$ 488,225		\$ 455,386	
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷ - GA related	1595	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷ - GA Related	1595	\$ -				\$ -	\$ -				\$ -	
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ 107,791	-\$ 1,806,449	-\$ 2,204,920	\$ 1,052,663	\$ 1,558,925	\$ 175,473	-\$ 165,478	-\$ 488,225	\$ -	\$ 498,220	
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ 425,273	-\$ 2,412,508	-\$ 2,204,920	\$ 1,052,663	\$ 1,270,348	\$ 171,766	-\$ 154,877	-\$ 488,225	\$ -	\$ 505,114	
RSVA - Power - Sub-account - Global Adjustment	1588	-\$ 317,482	\$ 606,059	\$ -	\$ -	\$ 288,577	\$ 3,707	-\$ 10,601	\$ -	\$ -	-\$ 6,894	
Group 2 Accounts												
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 19,840	\$ 14,054			\$ 33,894	\$ 303	\$ 1,471			\$ 1,773	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 75,939	\$ 16,003			\$ 91,943	\$ 1,308	\$ 3,802			\$ 5,110	
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 - Late Payment Penalty Litigation	1508	\$ -				\$ -	\$ -				\$ -	
Retail Cost Variance Account - Retail	1518	-\$ 11,664	-\$ 16,082			-\$ 27,747	-\$ 391	-\$ 912			-\$ 1,303	
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	\$ 18,704	\$ 26,007			\$ 44,711	\$ 617	\$ 1,465			\$ 2,082	
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		\$ 102,819	\$ 39,982	\$ -	\$ -	\$ 142,801	\$ 1,837	\$ 5,826	\$ -	\$ -	\$ 7,663	
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)		\$ 210,610	-\$ 1,766,467	-\$ 2,204,920	\$ 1,052,663	\$ 1,701,726	\$ 177,310	-\$ 159,652	-\$ 488,225	\$ -	\$ 505,883	

		2006										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions Debit/ (Credit) during 2006 excluding interest and adjustments ³	Board-Approved Disposition during 2006 ^{1, 1A}	Adjustments during 2006 - other ²	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec-31-06	Board-Approved Disposition during 2006 ^{1, 1A}	Adjustments during 2006 - other ²	Closing Interest Amounts as of Dec-31-06	
Special Purpose Charge Assessment Variance Account ⁹	1521											
LRAM Variance Account	1568											
Total including Account 1521 and Account 1568		\$ 210,610	-\$ 1,766,467	-\$ 2,204,920	\$ 1,052,663	\$ 1,701,726	\$ 177,310	-\$ 159,652	-\$ 488,225	\$ -	\$ 505,883	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$ -				\$ -	\$ -				\$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	\$ -	-\$ 15,772			-\$ 15,772	\$ -	-\$ 182			-\$ 182	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555	\$ -				\$ -	\$ -				\$ -	
Smart Meter OM&A Variance ¹¹	1556	\$ -				\$ -	\$ -				\$ -	
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	\$ -				\$ -	\$ -				\$ -	

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (have a negative figure) as per the related Board decision.

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs w Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transa Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ot If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fr disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32 and 33) for review and disposition if the recovery (or refu balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit: "By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will The Board expected that requests for disposition of the balances in Account 1521 were to be addressed as part of the pr non-compliance with the timeline set out in section 8 of the SPC regulation.

Account 1575 shall not be cleared through the distributor's deferral and variance account rate rider. Account 1575 shall b Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Deferral/Variance Account
for 2013

		2007									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions Debit / (Credit) during 2007 excluding interest and adjustments ³	Board-Approved Disposition during 2007	Adjustments during 2007 - other ²	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec-31-07	Board-Approved Disposition during 2007	Adjustments during 2007 - other ²	Closing Interest Amounts as of Dec-31-07
Group 1 Accounts											
LV Variance Account	1550	-\$ 8,026	-\$ 20,741			-\$ 28,767	-\$ 91	-\$ 608			-\$ 699
RSVA - Wholesale Market Service Charge	1580	-\$ 87,197	-\$ 92,175			-\$ 179,372	\$ 1,260	-\$ 5,954			-\$ 4,694
RSVA - Retail Transmission Network Charge	1584	-\$ 329,479	-\$ 169,902			-\$ 499,381	-\$ 12,875	-\$ 19,344			-\$ 32,219
RSVA - Retail Transmission Connection Charge	1586	-\$ 350,807	-\$ 192,658			-\$ 543,465	-\$ 14,365	-\$ 20,882			-\$ 35,247
RSVA - Power (excluding Global Adjustment)	1588	\$ 512,981	\$ 396,289			\$ 909,270	\$ 75,799	\$ 35,958			\$ 111,757
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 288,577	-\$ 8,317			\$ 280,260	-\$ 6,894	\$ 12,143			\$ 5,249
Recovery of Regulatory Asset Balances	1590	\$ 1,532,876	-\$ 1,343,501			\$ 189,375	\$ 455,386	\$ 40,836			\$ 496,222
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷ - GA related	1595	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷ - GA Related	1595	\$ -				\$ -	\$ -				\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ 1,558,925	-\$ 1,431,005	\$ -	\$ -	\$ 127,920	\$ 498,220	\$ 42,149	\$ -	\$ -	\$ 540,369
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ 1,270,348	-\$ 1,422,688	\$ -	\$ -	-\$ 152,340	\$ 505,114	\$ 30,006	\$ -	\$ -	\$ 535,120
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 288,577	-\$ 8,317	\$ -	\$ -	\$ 280,260	-\$ 6,894	\$ 12,143	\$ -	\$ -	\$ 5,249
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 33,894				\$ 33,894	\$ 1,773	\$ 1,602			\$ 3,376
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 91,943				\$ 91,943	\$ 5,110	\$ 4,347			\$ 9,457
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 - Late Payment Penalty Litigation	1508	\$ -				\$ -	\$ -				\$ -
Retail Cost Variance Account - Retail	1518	-\$ 27,747	-\$ 17,361			-\$ 45,108	-\$ 1,303	-\$ 1,708			-\$ 3,012
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	\$ 44,711	\$ 24,927			\$ 69,638	\$ 2,082	\$ 2,655			\$ 4,737
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		\$ 142,801	\$ 7,566	\$ -	\$ -	\$ 150,367	\$ 7,663	\$ 6,895	\$ -	\$ -	\$ 14,558
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)		\$ 1,701,726	-\$ 1,423,439	\$ -	\$ -	\$ 278,287	\$ 505,883	\$ 49,044	\$ -	\$ -	\$ 554,927

		2007											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions Debit/ (Credit) during 2007 excluding interest and adjustments ³	Board-Approved Disposition during 2007	Adjustments during 2007 - other ²	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec-31-07	Board-Approved Disposition during 2007	Adjustments during 2007 - other ²	Closing Interest Amounts as of Dec-31-07		
Special Purpose Charge Assessment Variance Account ⁹	1521												
LRAM Variance Account	1568												
Total including Account 1521 and Account 1568		\$ 1,701,726	-\$ 1,423,439	\$ -	\$ -	\$ 278,287	\$ 505,883	\$ 49,044	\$ -	\$ -	\$ 554,927		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$ -	\$ 41,990			\$ 41,990	\$ -	\$ 651			\$ 651		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	-\$ 15,772	-\$ 27,109			-\$ 42,881	-\$ 182	-\$ 1,347			-\$ 1,529		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555	\$ -				\$ -	\$ -				\$ -		
Smart Meter OM&A Variance ¹¹	1556	\$ -				\$ -	\$ -				\$ -		
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	\$ -				\$ -	\$ -				\$ -		

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Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs w Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transa Please describe "other" components of 1508 and add more component lines if necessary.

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Include Account 1595 as part of Group 1 accounts (lines 31, 32 and 33) for review and disposition if the recovery (orifu balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit: "By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will The Board expected that requests for disposition of the balances in Account 1521 were to be addressed as part of the pr non-compliance with the timeline set out in section 8 of the SPC regulation.

Account 1575 shall not be cleared through the distributor's deferral and variance account rate rider. Account 1575 shall b Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Deferral/Variance Account
for 2013

		2008									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-08	Transactions Debit / (Credit) during 2008 excluding interest and adjustments ³	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec-31-08	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing Interest Amounts as of Dec-31-08
Group 1 Accounts											
LV Variance Account	1550	-\$ 28,767	\$ 11,828			-\$ 16,939	-\$ 699	-\$ 1,112			-\$ 1,811
RSVA - Wholesale Market Service Charge	1580	-\$ 179,372	-\$ 119,931			-\$ 299,303	-\$ 4,694	-\$ 9,284			-\$ 13,978
RSVA - Retail Transmission Network Charge	1584	-\$ 499,381	-\$ 205,967			-\$ 705,348	-\$ 32,219	-\$ 23,435			-\$ 55,654
RSVA - Retail Transmission Connection Charge	1586	-\$ 543,465	-\$ 244,661			-\$ 788,126	-\$ 35,247	-\$ 25,654			-\$ 60,901
RSVA - Power (excluding Global Adjustment)	1588	\$ 909,270	\$ 461,693			\$ 1,370,963	\$ 111,757	\$ 55,426			\$ 167,183
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 280,260	-\$ 47,064			\$ 233,196	\$ 5,249	-\$ 2,448			\$ 2,801
Recovery of Regulatory Asset Balances	1590	\$ 189,375		\$ 646,928		-\$ 457,553	\$ 496,222	-\$ 10,394			\$ 485,828
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷ - GA related	1595	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷ - GA Related	1595	\$ -				\$ -	\$ -				\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ 127,920	-\$ 144,102	\$ 646,928	\$ -	-\$ 663,110	\$ 540,369	-\$ 16,901	\$ -	\$ -	\$ 523,468
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 152,340	-\$ 97,038	\$ 646,928	\$ -	-\$ 896,306	\$ 535,120	-\$ 14,453	\$ -	\$ -	\$ 520,667
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 280,260	-\$ 47,064	\$ -	\$ -	\$ 233,196	\$ 5,249	-\$ 2,448	\$ -	\$ -	\$ 2,801
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 33,894				\$ 33,894	\$ 3,376	\$ 1,349			\$ 4,725
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 91,943				\$ 91,943	\$ 9,457	\$ 3,659			\$ 13,116
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 - Late Payment Penalty Litigation	1508	\$ -				\$ -	\$ -				\$ -
Retail Cost Variance Account - Retail	1518	-\$ 45,108	-\$ 17,620			-\$ 62,728	-\$ 3,012	-\$ 2,082			-\$ 5,093
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	\$ 69,638	\$ 19,992			\$ 89,630	\$ 4,737	\$ 3,095			\$ 7,832
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		\$ 150,367	\$ 2,372	\$ -	\$ -	\$ 152,739	\$ 14,558	\$ 6,022	\$ -	\$ -	\$ 20,580
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)		\$ 278,287	-\$ 141,730	\$ 646,928	\$ -	-\$ 510,371	\$ 554,927	-\$ 10,879	\$ -	\$ -	\$ 544,048

		2008											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-08	Transactions Debit/ (Credit) during 2008 excluding interest and adjustments ³	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec-31-08	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing Interest Amounts as of Dec-31-08		
Special Purpose Charge Assessment Variance Account ⁹	1521												
LRAM Variance Account	1568												
Total including Account 1521 and Account 1568		\$ 278,287	-\$ 141,730	\$ 646,928	\$ -	-\$ 510,371	\$ 554,927	-\$ 10,879	\$ -	\$ -	\$ 544,048		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$ 41,990	\$ 60,851			\$ 102,842	\$ 651	\$ 2,109			\$ 2,760		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	-\$ 42,881	-\$ 27,532			-\$ 70,413	-\$ 1,529	-\$ 2,155			-\$ 3,684		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555	\$ -				\$ -	\$ -				\$ -		
Smart Meter OM&A Variance ¹¹	1556	\$ -	\$ 3,874			\$ 3,874	\$ -				\$ -		
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	\$ -				\$ -	\$ -				\$ -		

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Deferral/Variance Account for 2013

		2009										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-09	Transactions Debit/ (Credit) during 2009 excluding interest and adjustments ³	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Interest Amounts as of Dec-31-09	
Group 1 Accounts												
LV Variance Account	1550	-\$ 16,939	-\$ 226,254	-\$ 28,767		-\$ 214,426	-\$ 1,811	-\$ 1,047	-\$ 2,164		-\$ 694	
RSVA - Wholesale Market Service Charge	1580	-\$ 299,303	-\$ 351,885	-\$ 179,372		-\$ 471,816	-\$ 13,978	-\$ 3,974	-\$ 13,836		-\$ 4,116	
RSVA - Retail Transmission Network Charge	1584	-\$ 705,348	-\$ 122,344	-\$ 499,381		-\$ 328,311	-\$ 55,654	-\$ 6,728	-\$ 57,671		-\$ 4,711	
RSVA - Retail Transmission Connection Charge	1586	-\$ 788,126	-\$ 149,009	-\$ 543,465		-\$ 393,670	-\$ 60,901	-\$ 7,685	-\$ 62,946		-\$ 5,640	
RSVA - Power (excluding Global Adjustment)	1588	\$ 1,370,963	-\$ 613,393	\$ 909,269		-\$ 151,699	\$ 167,183	\$ 10,317	\$ 158,100		\$ 19,400	
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 233,196	\$ 965,336	\$ 280,260		\$ 918,272	\$ 2,801	\$ 5,030	\$ 19,533		-\$ 11,702	
Recovery of Regulatory Asset Balances	1590	-\$ 457,553	\$ 256,121			-\$ 201,432	\$ 485,828	-\$ 3,271			\$ 482,557	
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$ -	-\$ 24,288	-\$ 88,912		\$ 64,625	\$ -	\$ 297	-\$ 63,238		\$ 63,536	
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷ - GA related	1595	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷ - GA Related	1595	\$ -				\$ -	\$ -				\$ -	
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$ 663,110	-\$ 265,716	-\$ 150,368	\$ -	-\$ 778,457	\$ 523,468	-\$ 7,061	-\$ 22,222	\$ -	\$ 538,630	
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 896,306	-\$ 1,231,052	-\$ 430,628	\$ -	-\$ 1,696,729	\$ 520,667	-\$ 12,091	-\$ 41,755	\$ -	\$ 550,332	
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 233,196	\$ 965,336	\$ 280,260	\$ -	\$ 918,272	\$ 2,801	\$ 5,030	\$ 19,533	\$ -	-\$ 11,702	
Group 2 Accounts												
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 33,894		\$ 33,894		\$ -	\$ 4,725		\$ 5,103	\$ 378	\$ -	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 91,943		\$ 91,943		\$ -	\$ 13,116		\$ 14,143	\$ 1,027	\$ -	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ -	-\$ 2,979			-\$ 2,979	\$ -	-\$ 0			-\$ 0	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$ -	\$ 4,457			\$ 4,457	\$ -	\$ 6			\$ 6	
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 - Late Payment Penalty Litigation	1508	\$ -				\$ -	\$ -				\$ -	
Retail Cost Variance Account - Retail	1518	-\$ 62,728	-\$ 18,252	-\$ 45,108		-\$ 35,872	-\$ 5,093	-\$ 611	-\$ 5,311		-\$ 394	
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	\$ 89,630	\$ 38,422	\$ 69,638		\$ 58,414	\$ 7,832	\$ 907	\$ 8,286		\$ 453	
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		\$ 152,739	\$ 21,648	\$ 150,367	\$ -	\$ 24,020	\$ 20,580	\$ 302	\$ 22,222	\$ 1,405	\$ 65	
Deferred Payments in Lieu of Taxes	1562	\$ -	-\$ 398,373			-\$ 398,373	\$ -	-\$ 66,798			-\$ 66,798	
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)		-\$ 510,371	-\$ 642,440	-\$ 1	\$ -	-\$ 1,152,810	\$ 544,048	-\$ 73,557	-\$ 0	\$ 1,405	\$ 471,897	

		2009										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-09	Transactions Debit/ (Credit) during 2009 excluding interest and adjustments ³	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Interest Amounts as of Dec-31-09	
Special Purpose Charge Assessment Variance Account ⁹	1521											
LRAM Variance Account	1568											
Total including Account 1521 and Account 1568		-\$ 510,371	-\$ 642,440	-\$ 1	\$ -	-\$ 1,152,810	\$ 544,048	-\$ 73,557	-\$ 0	\$ 1,405	\$ 471,897	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$ 102,842	\$ 1,571,302			\$ 1,674,144	\$ 2,760	\$ 4,651			\$ 7,411	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	-\$ 70,413	-\$ 69,222			-\$ 139,635	-\$ 3,684	-\$ 930			-\$ 4,614	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555	\$ -				\$ -	\$ -				\$ -	
Smart Meter OM&A Variance ¹¹	1556	\$ 3,874	\$ 95,447			\$ 99,321	\$ -	\$ 255			\$ 255	
The following is not included in the total claim but are included on a memo basis:												
Deferred PILs Contra Account ⁵	1563	\$ -	\$ 398,373			\$ 398,373	\$ -	\$ 66,798			\$ 66,798	
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	\$ -				\$ -	\$ -				\$ -	

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (have a negative figure) as per the related Board decision.

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs w Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transa Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ot If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fr disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32 and 33) for review and disposition if the recovery (or refund) balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit: "By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will The Board expected that requests for disposition of the balances in Account 1521 were to be addressed as part of the pr non-compliance with the timeline set out in section 8 of the SPC regulation.

Account 1575 shall not be cleared through the distributor's deferral and variance account rate rider. Account 1575 shall b Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Deferral/Variance Account for 2013

		2010										
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	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Interest Amounts as of Dec-31-10	
Group 1 Accounts												
LV Variance Account	1550	-\$ 214,426	-\$ 16,855	\$ 11,828		-\$ 243,109	-\$ 694	-\$ 1,994	\$ 311		-\$ 2,999	
RSVA - Wholesale Market Service Charge	1580	-\$ 471,816	-\$ 375,524	-\$ 119,931		-\$ 727,409	-\$ 4,116	-\$ 4,596	-\$ 2,946		-\$ 5,766	
RSVA - Retail Transmission Network Charge	1584	-\$ 328,311	-\$ 5,204	-\$ 205,967		-\$ 127,548	-\$ 4,711	-\$ 1,496	-\$ 4,112		-\$ 2,095	
RSVA - Retail Transmission Connection Charge	1586	-\$ 393,670	-\$ 19,030	-\$ 244,661		-\$ 168,039	-\$ 5,640	-\$ 1,839	-\$ 4,894		-\$ 2,585	
RSVA - Power (excluding Global Adjustment)	1588	-\$ 151,699	\$ 851,528	\$ 461,694		\$ 238,135	\$ 19,400	-\$ 1,622	\$ 21,379		-\$ 3,601	
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 918,272	\$ 565,660	\$ 47,064		\$ 399,676	-\$ 11,702	\$ 6,813	-\$ 15,425		\$ 10,536	
Recovery of Regulatory Asset Balances	1590	-\$ 201,432	-\$ 19,219	-\$ 457,553		\$ 236,902	\$ 482,557	\$ 867	\$ 479,827		\$ 3,597	
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$ 64,625	-\$ 66,013			-\$ 1,388	\$ 63,536	\$ 212			\$ 63,748	
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$ -	\$ 34,699	\$ 554,590		-\$ 519,891	\$ -	-\$ 3,057	-\$ 489,566		\$ 486,509	
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷ - GA related	1595	\$ -	\$ 6,522	\$ 47,064		-\$ 40,542	\$ -	-\$ 250	\$ 15,426		-\$ 15,676	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷ - GA Related	1595	\$ -				\$ -	\$ -				\$ -	
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$ 778,457	-\$ 174,754	\$ -	\$ -	-\$ 953,211	\$ 538,630	-\$ 6,962	\$ -	\$ -	\$ 531,668	
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 1,696,729	\$ 390,906	\$ 47,064	\$ -	-\$ 1,352,887	\$ 550,332	-\$ 13,775	\$ 15,425	\$ -	\$ 521,131	
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 918,272	\$ 565,660	\$ 47,064	\$ -	\$ 399,676	-\$ 11,702	\$ 6,813	-\$ 15,425	\$ -	\$ 10,536	
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	-\$ 2,979	-\$ 18,209			-\$ 21,188	-\$ 0	-\$ 123			-\$ 123	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$ 4,457	\$ 2,499			\$ 6,956	\$ 6	\$ 53			\$ 59	
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 - Late Payment Penalty Litigation	1508	\$ -				\$ -	\$ -				\$ -	
Retail Cost Variance Account - Retail	1518	-\$ 35,872	-\$ 17,845			-\$ 53,717	-\$ 394	-\$ 366			-\$ 759	
Misc. Deferred Debits	1525	\$ -				\$ -	\$ -				\$ -	
Renewable Generation Connection Capital Deferral Account	1531	\$ -	-\$ 2,801			-\$ 2,801	\$ -				\$ -	
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	\$ 58,414	\$ 16,418			\$ 74,832	\$ 453	\$ 542			\$ 995	
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		\$ 24,020	-\$ 19,937	\$ -	\$ -	\$ 4,082	\$ 65	\$ 106	\$ -	\$ -	\$ 171	
Deferred Payments in Lieu of Taxes	1562	-\$ 398,373	\$ -			-\$ 398,373	-\$ 66,798	-\$ 2,726			-\$ 69,523	
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	\$ -	-\$ 5,899			-\$ 5,899	\$ -	-\$ 14			-\$ 14	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$ 1,152,810	-\$ 200,590	\$ -	\$ -	-\$ 1,353,401	\$ 471,897	-\$ 9,595	\$ -	\$ -	\$ 462,301	

		2010									
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	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Interest Amounts as of Dec-31-10
Special Purpose Charge Assessment Variance Account ⁹	1521		\$ 41,406			\$ 41,406		\$ 366			\$ 366
LRAM Variance Account	1568					\$ -					\$ -
Total including Account 1521 and Account 1568		-\$ 1,152,810	-\$ 159,184	\$ -	\$ -	-\$ 1,311,995	\$ 471,897	-\$ 9,229	\$ -	\$ -	\$ 462,667
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$ 1,674,144	\$ 235,009			\$ 1,909,152	\$ 7,411	\$ 14,621			\$ 22,033
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	-\$ 139,635	-\$ 185,482			-\$ 325,116	-\$ 4,614	-\$ 1,834			-\$ 6,447
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555	\$ -				\$ -	\$ -				\$ -
Smart Meter OM&A Variance ¹¹	1556	\$ 99,321	\$ 265,088			\$ 364,409	\$ 255	\$ 1,445			\$ 1,699
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account ⁵	1563	\$ 398,373	\$ -			\$ 398,373	\$ 66,798	\$ 2,726			\$ 69,523
IFRS-CGAAP Transition PP&E Amounts ¹⁰	1575	\$ -				\$ -	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -	\$ 5,899			\$ 5,899	\$ -	\$ 14			\$ 14
Disposition and Recovery of Regulatory Balances ⁷	1595	\$ -				\$ -	\$ -				\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (have a negative figure) as per the related Board decision.

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs w Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transa Please describe "other" components of 1508 and add more component lines if necessary.

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Include Account 1595 as part of Group 1 accounts (lines 31, 32 and 33) for review and disposition if the recovery (or refund) balances in Account 1595 on a memo basis only (line 85).

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Deferral/Variance Account
for 2013

		2011															
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions Debit/ (Credit) during 2011 excluding interest and adjustments ³	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	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	-\$ 243,109	\$ 190,524	-\$ 226,254					\$ 173,670	-\$ 2,999	-\$ 699	-\$ 3,300		-\$ 398			
RSVA - Wholesale Market Service Charge	1580	-\$ 727,409	-\$ 256,812	-\$ 351,885					-\$ 632,336	-\$ 5,766	-\$ 9,773	-\$ 4,737		-\$ 10,802			
RSVA - Retail Transmission Network Charge	1584	-\$ 127,548	\$ 50,194	-\$ 122,344					\$ 44,990	-\$ 2,095	-\$ 791	-\$ 1,839		-\$ 1,047			
RSVA - Retail Transmission Connection Charge	1586	-\$ 168,039	\$ 39,696	-\$ 149,009					\$ 20,666	-\$ 2,585	-\$ 1,216	-\$ 2,256		-\$ 1,544			
RSVA - Power (excluding Global Adjustment)	1588	\$ 238,135	\$ 55,411	-\$ 613,393					\$ 906,939	-\$ 3,601	\$ 9,681	-\$ 8,198		\$ 14,278			
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 399,676	\$ 454,353	\$ 965,336					-\$ 111,307	\$ 10,536	\$ 755	\$ 13,512		-\$ 2,221			
Recovery of Regulatory Asset Balances	1590	\$ 236,902	-\$ 28,717						\$ 208,185	\$ 3,597	\$ 3,287			\$ 6,884			
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	-\$ 1,388	-\$ 32,687						-\$ 34,075	\$ 63,748	-\$ 386			\$ 63,362			
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	-\$ 519,891	\$ 29,354						-\$ 490,537	\$ 486,509	-\$ 7,315			\$ 479,193			
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷ - GA related	1595	-\$ 40,542	\$ 5,831						-\$ 34,710	-\$ 15,676	-\$ 531			-\$ 16,206			
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$ -	\$ 764,241	\$ 1,462,885					-\$ 698,644	\$ -	-\$ 9,787	\$ 20,330		-\$ 30,117			
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷ - GA Related	1595	\$ -	-\$ 560,120	-\$ 965,336					\$ 405,216	\$ -	\$ 6,255	-\$ 13,512		\$ 19,767			
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$ 953,211	\$ 711,270	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 241,941	\$ 531,668	-\$ 10,518	\$ -	\$ -	\$ 521,149			
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 1,352,887	\$ 256,917	-\$ 965,336	\$ -	\$ -	\$ -	\$ -	-\$ 130,635	\$ 521,131	-\$ 11,273	-\$ 13,512	\$ -	\$ 523,370			
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 399,676	\$ 454,353	\$ 965,336	\$ -	\$ -	\$ -	\$ -	-\$ 111,307	\$ 10,536	\$ 755	\$ 13,512	\$ -	-\$ 2,221			
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	-\$ 21,188	\$ 11,905						-\$ 9,284	-\$ 123	-\$ 467			-\$ 590			
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$ 6,956							\$ 6,956	\$ 59	\$ 102			\$ 161			
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 - Late Payment Penalty Litigation	1508	\$ -	\$ 9,025						\$ 9,025	\$ -				\$ -			
Retail Cost Variance Account - Retail	1518	-\$ 53,717	-\$ 15,921						-\$ 69,638	-\$ 759	-\$ 901			-\$ 1,661			
Misc. Deferred Debits	1525	\$ -							\$ -	\$ -				\$ -			
Renewable Generation Connection Capital Deferral Account	1531	-\$ 2,801	\$ 252,599						\$ 249,798	\$ -				\$ -			
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	\$ 74,832	\$ 16,295						\$ 91,127	\$ 995	\$ 1,187			\$ 2,182			
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		\$ 4,082	\$ 273,902	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277,985	\$ 171	-\$ 79	\$ -	\$ -	\$ 92			
Deferred Payments in Lieu of Taxes	1562	-\$ 398,373							-\$ 398,373	-\$ 69,523	-\$ 5,856			-\$ 75,379			
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	-\$ 5,899	-\$ 19,658						-\$ 25,556	-\$ 14	-\$ 219			-\$ 233			
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$ 1,353,401	\$ 965,515	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 387,886	\$ 462,301	-\$ 16,672	\$ -	\$ -	\$ 445,629			

		2011													
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions Debit/ (Credit) during 2011 excluding interest and adjustments ³	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	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	
Special Purpose Charge Assessment Variance Account ⁹	1521	\$ 41,406	-\$ 38,135						\$ 3,271	\$ 366	\$ 184			\$ 550	
LRAM Variance Account	1568	\$ -	\$ 5,668						\$ 5,668	\$ -				\$ -	
Total including Account 1521 and Account 1568		-\$ 1,311,995	\$ 933,048	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 378,946	\$ 462,667	-\$ 16,489	\$ -	\$ -	\$ 446,179	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$ 1,909,152	\$ 45,103						\$ 1,954,256	\$ 22,033	\$ 28,792			\$ 50,824	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	-\$ 325,116	-\$ 262,714						-\$ 587,831	-\$ 6,447	-\$ 6,441			-\$ 12,888	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555	\$ -						\$ 446,409	\$ 446,409	\$ -				\$ -	
Smart Meter OM&A Variance ¹¹	1556	\$ 364,409	\$ 116,686						\$ 481,094	\$ 1,699	\$ 5,941			\$ 7,640	
The following is not included in the total claim but are included on a memo basis:															
Deferred PILs Contra Account ⁵	1563	\$ 398,373	\$ -					\$ -	\$ 398,373	\$ 69,523	\$ 5,856		\$ -	\$ 75,379	
IFRS-CGAAP Transition PP&E Amounts ¹⁰	1575	\$ -							\$ -	\$ -				\$ -	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ 5,899	\$ 19,658						\$ 25,556	\$ 14	\$ 219			\$ 233	
Disposition and Recovery of Regulatory Balances ⁷	1595	\$ -							\$ -	\$ -				\$ -	

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (have a negative figure) as per the related Board decision.

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs w Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transa Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ot If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fr disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32 and 33) for review and disposition if the recovery (or refu balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit: "By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will The Board expected that requests for disposition of the balances in Account 1521 were to be addressed as part of the pr non-compliance with the timeline set out in section 8 of the SPC regulation.

Account 1575 shall not be cleared through the distributor's deferral and variance account rate rider. Account 1575 shall b Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Deferral/Variance Account
for 2013

		2012				Projected Interest on Dec-31-11 Balances			2.1.7 RRR	
Account Descriptions	Account Number	Principal Disposition during 2012 - instructed by Board	Interest Disposition during 2012 - instructed by Board	Closing Principal Balances as of Dec 31-11 Adjusted for Dispositions during 2012	Closing Interest Balances as of Dec 31-11 Adjusted for Dispositions during 2012	Projected Interest from Jan 1, 2012 to December 31, 2012 on Dec 31 -11 balance adjusted for disposition during 2012 ⁶	Projected Interest from January 1, 2013 to April 30, 2013 on Dec 31 -11 balance adjusted for disposition during 2012 ⁶	Total Claim	As of Dec 31-11	Variance RRR vs. 2011 Balance (Principal + Interest)
Group 1 Accounts										
LV Variance Account	1550			\$ 173,670	-\$ 398	\$ 2,553	\$ 851	\$ 176,676	\$ 173,272	\$ -
RSVA - Wholesale Market Service Charge	1580			-\$ 632,336	-\$ 10,802	-\$ 9,295	-\$ 3,098	-\$ 655,531	-\$ 643,138	\$ -
RSVA - Retail Transmission Network Charge	1584			\$ 44,990	-\$ 1,047	\$ 661	\$ 220	\$ 44,825	\$ 43,943	\$ -
RSVA - Retail Transmission Connection Charge	1586			\$ 20,666	-\$ 1,544	\$ 304	\$ 101	\$ 19,527	\$ 19,122	\$ -
RSVA - Power (excluding Global Adjustment)	1588			\$ 906,939	\$ 14,278	\$ 13,332	\$ 4,444	\$ 938,993	\$ 921,217	\$ -
RSVA - Power - Sub-account - Global Adjustment	1588			-\$ 111,307	-\$ 2,221	-\$ 1,636	-\$ 545	\$ 115,709	\$ 113,527	\$ -
Recovery of Regulatory Asset Balances	1590			\$ 208,185	\$ 6,884	\$ 3,060	\$ 1,020	\$ 219,150	\$ 215,069	\$ -
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595			-\$ 34,075	\$ 63,362	-\$ 501	-\$ 167	\$ 28,619	\$ 29,287	\$ -
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595			-\$ 490,537	\$ 479,193	-\$ 7,211	-\$ 2,404	\$ 20,958	-\$ 11,344	\$ 0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷ - GA related	1595			-\$ 34,710	-\$ 16,206	-\$ 510	-\$ 170	\$ 51,597	-\$ 50,916	\$ -
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595			-\$ 698,644	-\$ 30,117	-\$ 10,270	-\$ 3,423	no disp	-\$ 728,762	-\$ 1
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷ - GA Related	1595			\$ 405,216	\$ 19,767	\$ 5,957	\$ 1,986	no disp	\$ 424,984	\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ -	\$ -	-\$ 241,941	\$ 521,149	-\$ 3,557	-\$ 1,186	\$ 583,995	\$ 279,208	-\$ 1
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ -	\$ -	-\$ 130,635	\$ 523,370	-\$ 1,920	-\$ 640	\$ 390,175	\$ 392,735	-\$ 1
RSVA - Power - Sub-account - Global Adjustment	1588	\$ -	\$ -	-\$ 111,307	-\$ 2,221	-\$ 1,636	-\$ 545	-\$ 115,709	\$ 113,527	\$ -
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			-\$ 9,284	-\$ 590	-\$ 136	-\$ 45	no disp	-\$ 9,874	\$ -
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$ 6,956	\$ 161	\$ 102	\$ 34	\$ 7,254	\$ 7,118	\$ -
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 - Late Payment Penalty Litigation	1508			\$ 9,025	\$ -	\$ 133	\$ 44	no disp	\$ 9,025	\$ -
Retail Cost Variance Account - Retail	1518			-\$ 69,638	-\$ 1,661	-\$ 1,024	-\$ 341	-\$ 72,664	-\$ 71,299	-\$ 0
Misc. Deferred Debits	1525			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Renewable Generation Connection Capital Deferral Account	1531			\$ 249,798	\$ -	\$ 3,672	\$ 1,224	no disp	\$ 249,798	\$ -
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			\$ 91,127	\$ 2,182	\$ 1,340	\$ 447	\$ 95,095	\$ 93,309	\$ -
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		\$ -	\$ -	\$ 277,985	\$ 92	\$ 4,086	\$ 1,362	\$ 283,525	\$ 278,077	-\$ 0
Deferred Payments in Lieu of Taxes	1562	-\$ 398,374	-\$ 75,379	\$ 1	-\$ 0			\$ 0	-\$ 473,752	\$ -
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			-\$ 25,556	-\$ 233	-\$ 376	-\$ 125	-\$ 13,145	-\$ 25,556	\$ 233
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$ 398,374	-\$ 75,379	\$ 10,488	\$ 521,008	\$ 154	\$ 51	\$ 854,375	\$ 57,976	\$ 233

		2012				Projected Interest on Dec-31-11 Balances			2.1.7 RRR	
Account Descriptions	Account Number	Principal Disposition during 2012 - instructed by Board	Interest Disposition during 2012 - instructed by Board	Closing Principal Balances as of Dec 31-11 Adjusted for Dispositions during 2012	Closing Interest Balances as of Dec 31-11 Adjusted for Dispositions during 2012	Projected Interest from Jan 1, 2012 to December 31, 2012 on Dec 31 -11 balance adjusted for disposition during 2012 ⁶	Projected Interest from January 1, 2013 to April 30, 2013 on Dec 31 -11 balance adjusted for disposition during 2012 ⁶	Total Claim	As of Dec 31-11	Variance RRR vs. 2011 Balance (Principal + Interest)
Special Purpose Charge Assessment Variance Account ⁹	1521	\$ 3,271	\$ 550	\$ -	-\$ 0		-\$ 0	0	\$ 3,821	\$ -
LRAM Variance Account	1568			\$ 5,668	\$ -	\$ 83	\$ 28	\$ 5,779		\$ -
										5,668
Total including Account 1521 and Account 1568		-\$ 395,102	-\$ 74,829	\$ 16,156	\$ 521,008	\$ 237	\$ 79	\$ 860,154	\$ 61,797	-\$ 5,436
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$ 1,954,256	\$ 50,824	\$ -	\$ 0			\$ 0	\$ 2,005,080	\$ 0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	-\$ 587,831	-\$ 12,888	\$ 0	-\$ 0			0	-\$ 600,719	-\$ 0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555			\$ 446,409	\$ -			\$ 446,409		-\$ 446,409
Smart Meter OM&A Variance ¹¹	1556	\$ 481,094	\$ 7,640	\$ -	-\$ 0			0	\$ 488,734	\$ -
The following is not included in the total claim but are included on a memo basis:										
Deferred PILs Contra Account ⁵	1563	\$ 398,374	\$ 75,379	-\$ 1	\$ 0		-\$ 0	0	\$ 473,752	\$ -
IFRS-CGAAP Transition PP&E Amounts ¹⁰	1575			\$ -	\$ -			\$ -		\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592			\$ 25,556	\$ 233	\$ 376	\$ 125	\$ -	\$ 25,556	-\$ 233
Disposition and Recovery of Regulatory Balances ⁷	1595			\$ -	\$ -			\$ -		\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (have a negative figure) as per the related Board decision.

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs w Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transa Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ot If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fr disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32 and 33) for review and disposition if the recovery (or refu balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit: "By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will The Board expected that requests for disposition of the balances in Account 1521 were to be addressed as part of the pr non-compliance with the timeline set out in section 8 of the SPC regulation.

Account 1575 shall not be cleared through the distributor's deferral and variance account rate rider. Account 1575 shall b Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Deferral/Variance Account Workform for 2013 Filers

Accounts that produced a variance on the 2013 continuity schedule are listed below.
Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2011 Balance (Principal + Interest)	Explanation
Group 1 Accounts			
Group 2 Accounts			
Retail Cost Variance Account - Retail	1518	\$ (0.01)	rounding
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592	\$ 233.13	carry charges were not booked on this account during the year
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$ 0.29	rounding
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	\$ (0.29)	rounding
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555	\$ (446,409.21)	Adjustment to reclass Stranded Meters from Account 1860 to 1555 for disposition - \$1,006,848.74 Gross, \$560,439.54 Accum Dep
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ (233.13)	carry charges were not booked on this account during the year



Deferral/Variance Account Workform for 2013 Filers

In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data, use the most recent 12-month actual data. Do not enter data for the MicroFit class.

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue ¹	1590 Recovery Share Proportion	1595 Recovery Share Proportion (2008) ²	1595 Recovery Share Proportion (2009) ²	1595 Recovery Share Proportion (2010) ²	1568 LRAM Variance Account Class Allocation (\$ amounts)
Residential	kWh	8,063	77,215,485		9,791,727	-	\$ 2,509,429	47.2%	37.2%	38.7%	38.3%	\$ 2,677
General Service <50 kW	kWh	1,591	41,684,172		8,896,118.95	-	\$ 1,030,400	20.5%	20.3%	20.9%	20.5%	\$ 3,102
General Service >50 kW	kW	103	82,172,184	203,683	28,363,192.87	70,305	\$ 809,433	31.6%	41.5%	39.4%	40.3%	
Sentinel Lighting	kW	44	39,147	109	1,028.09	3	\$ 4,558	0.0%	0.0%	0.0%	0.2%	
Street Lighting	kW	2,147	1,840,326	5,038	403,913.12	1,106	\$ 190,874	0.4%	0.9%	0.9%	0.9%	
USL	kWh	35	106,171		2,443.73	-	\$ 9,183	0.3%	0.1%	0.1%	0.1%	
						-						
						-						
						-						
						-						
Total		11,983	203,057,485	208,830	47,458,424	71,413	\$ 4,553,877	100%	100%	100%	100%	\$ 5,779

Balance as per Sheet 2 \$ 5,779
Variance \$ -

¹ For Account 1562, the allocation to customer classes should be performed on the basis of the test year distribution revenue allocation to customer classes found in the Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562 account balances

² Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.



Deferral/Variance Account Workform for 2013 Filers

		Amounts from Sheet 2	Allocator	Residential	General Service <50 kW	General Service >50 kW	Sentinel Lighting	Street Lighting	USL	
LV Variance Account	1550	176,676	kWh	67,184	36,269	71,496	34	1,601	92	0
RSVA - Wholesale Market Service Charge	1580	(655,531)	kWh	(249,275)	(134,569)	(265,277)	(126)	(5,941)	(343)	0
RSVA - Retail Transmission Network Charge	1584	44,825	kWh	17,045	9,202	18,140	9	406	23	0
RSVA - Retail Transmission Connection Charge	1586	19,527	kWh	7,425	4,009	7,902	4	177	10	0
RSVA - Power (excluding Global Adjustment)	1588	938,993	kWh	357,065	192,759	379,987	181	8,510	491	0
RSVA - Power - Sub-account - Global Adjustment	1588	(115,709)	Non-RPP kWh	(23,873)	(21,690)	(69,153)	(3)	(985)	(6)	0
Recovery of Regulatory Asset Balances	1590	219,150	kWh	83,335	44,988	88,684	42	1,986	115	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	28,619	kWh	10,883	5,875	11,581	6	259	15	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	(20,958)	kWh	(7,970)	(4,302)	(8,481)	(4)	(190)	(11)	0
Disposition and Recovery/Refund of Regulatory Balances (2009) ^{7 - GA related}	1595	(51,597)	Non-RPP kWh	(10,646)	(9,672)	(30,836)	(1)	(439)	(3)	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	Non-RPP kWh	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1588 sub-account)		751,300		285,693	154,229	304,032	145	6,809	393	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	7,254	kWh	2,758	1,489	2,936	1	66	4	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0		0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(72,664)	kWh	(27,631)	(14,917)	(29,405)	(14)	(659)	(38)	0
Misc. Deferred Debits	1525	0		0	0	0	0	0	0	0
Renewable Generation Connection Capital Deferral Account	1531	0		0	0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	0		0	0	0	0	0	0	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0		0	0	0	0	0	0	0
Smart Grid Capital Deferral Account	1534	0		0	0	0	0	0	0	0
Smart Grid OM&A Deferral Account	1535	0		0	0	0	0	0	0	0
Smart Grid Funding Adder Deferral Account	1536	0		0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	95,095	kWh	36,161	19,521	38,482	18	862	50	0
Board-Approved CDM Variance Account	1567	0		0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0		0	0	0	0	0	0	0
RSVA - One-time	1582	0		0	0	0	0	0	0	0
Other Deferred Credits	2425	0		0	0	0	0	0	0	0
Total of Group 2 Accounts		29,685		11,288	6,094	12,013	6	269	16	0
Deferred Payments in Lieu of Taxes	1562	0		0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0		0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(13,145)	kWh	(4,999)	(2,698)	(5,319)	(3)	(119)	(7)	0
Total of Account 1562 and Account 1592		(13,145)		(4,998)	(2,698)	(5,319)	(3)	(119)	(7)	0
Special Purpose Charge Assessment Variance Account	1521	0		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	5,779		2,677	3,102					
(Account 1568 - total amount allocated to classes) Variance		5,779 0								
Total Balance Allocated to each class (excluding 1588 sub-account)		773,620		294,660	160,726	310,725	148	6,959	401	0
Total Balance in Account 1588 - sub account		(167,306)		(34,519)	(31,362)	(99,989)	(4)	(1,424)	(9)	0
Total Balance Allocated to each class (including 1588 sub-account)		606,314		260,141	129,365	210,736	144	5,535	393	0



Deferral/Variance Account for 2013 Filers

		Amounts from Sheet 2	Allocator			
LV Variance Account	1550	176,676	kWh	0	0	0
RSVA - Wholesale Market Service Charge	1580	(655,531)	kWh	0	0	0
RSVA - Retail Transmission Network Charge	1584	44,825	kWh	0	0	0
RSVA - Retail Transmission Connection Charge	1586	19,527	kWh	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	938,993	kWh	0	0	0
RSVA - Power - Sub-account - Global Adjustment	1588	(115,709)	Non-RPP kWh	0	0	0
Recovery of Regulatory Asset Balances	1590	219,150	kWh	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	28,619	kWh	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	(20,958)	kWh	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷ - GA related	1595	(51,597)	Non-RPP kWh	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	kWh	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	Non-RPP kWh	0	0	0
Total of Group 1 Accounts (excluding 1588 sub-account)		751,300		0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0		0	0	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0		0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	7,254	kWh	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	0		0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0		0	0	0
Retail Cost Variance Account - Retail	1518	(72,664)	kWh	0	0	0
Misc. Deferred Debits	1525	0		0	0	0
Renewable Generation Connection Capital Deferral Account	1531	0		0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	0		0	0	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0		0	0	0
Smart Grid Capital Deferral Account	1534	0		0	0	0
Smart Grid OM&A Deferral Account	1535	0		0	0	0
Smart Grid Funding Adder Deferral Account	1536	0		0	0	0
Retail Cost Variance Account - STR	1548	95,095	kWh	0	0	0
Board-Approved CDM Variance Account	1567	0		0	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0
Deferred Rate Impact Amounts	1574	0		0	0	0
RSVA - One-time	1582	0		0	0	0
Other Deferred Credits	2425	0		0	0	0
Total of Group 2 Accounts		29,685		0	0	0
Deferred Payments in Lieu of Taxes	1562	0		0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0		0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(13,145)	kWh	0	0	0
Total of Account 1562 and Account 1592		(13,145)		0	0	0
Special Purpose Charge Assessment Variance Account	1521	0		0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	5,779				
(Account 1568 - total amount allocated to classes)		5,779				
Variance		0				
Total Balance Allocated to each class (excluding 1588 sub-account)		773,620		0	0	0
Total Balance in Account 1588 - sub account		(167,306)		0	0	0
Total Balance Allocated to each class (including 1588 sub-account)		606,314		0	0	0



Deferral/Variance Account Workform for 2013 Filers

Please indicate the Rate Rider Recovery Period (in years)

1

Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1588 sub- account)	Rate Rider for Deferral/Variance Accounts	
Residential	kWh	77,215,485	\$ 294,660	0.0038	\$/kWh
General Service <50 kW	kWh	41,684,172	\$ 160,726	0.0039	\$/kWh
General Service >50 kW	kW	203,683	\$ 310,725	1.5255	\$/kW
Sentinel Lighting	kW	109	\$ 148	1.3581	\$/kW
Street Lighting	kW	5,038	\$ 6,959	1.3813	\$/kW
USL	kWh	106,171	\$ 401	0.0038	\$/kWh
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ 773,620		

Rate Rider Calculation for RSVA - Power - Sub-account - Global Adjustment

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of RSVA - Power - Sub-account	Rate Rider for RSVA - Power -	
Residential	kWh	9,791,727	-\$ 34,519	- 0.0035	\$/kWh
General Service <50 kW	kWh	8,896,119	-\$ 31,362	- 0.0035	\$/kWh
General Service >50 kW	kW	70,305	-\$ 99,989	- 1.4222	\$/kW
Sentinel Lighting	kW	3	-\$ 4	- 1.2661	\$/kW
Street Lighting	kW	1,106	-\$ 1,424	- 1.2878	\$/kW
USL	kWh	2,444	-\$ 9	- 0.0035	\$/kWh
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			-\$ 167,306		