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December 20, 2012

**BY EMAIL AND RESS**

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P. O. Box 2319  
2300 Yonge Street, Suite 2700  
Toronto, Ontario M4P 1E4

Dear Ms. Walli:

**Re: EB-2012-0033 Enersource Hydro Mississauga Inc. (“Enersource”)  
Cost of Service Rate Application (“Application”)**

Please find enclosed two (2) copies of the draft Rate Order for Enersource Hydro Mississauga Inc. for the above-referenced proceeding.

A copy has also been submitted through the Board’s RESS portal, along with all supporting material.

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

Sincerely,

*(Original signed by)*

Gia M. DeJulio  
Director, Regulatory Affairs

cc. Dan Pastoric, Executive Vice-President and Chief Operating Officer  
Richard Battista, Ontario Energy Board  
Intervenors of Record

Encl.



**IN THE MATTER OF** the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B);

**AND IN THE MATTER OF** an application by Enersource Hydro Mississauga Inc. for an order approving just and reasonable rates and other charges for electricity distribution to be effective January 1, 2013 and January 1, 2014.

**DRAFT RATE ORDER OF**

**ENERSOURCE HYDRO MISSISSAUGA INC.**

**FILED DECEMBER 20, 2012**

On April 27, 2012, Enersource Hydro Mississauga Inc. (“Enersource”) filed an application (the “Application”) with the Ontario Energy Board (the “Board”), under section 78 of the *Ontario Energy Board Act, 1998*, seeking approval for changes to the rates that Enersource charges for electricity distribution, to be effective January 1, 2013 and January 1, 2014. The Board assigned File Number EB-2012-0033 to the Application. On May 17, 2012, Enersource filed an update to the Application.

A Technical Conference was held on July 30 and 31, 2012. A Settlement Conference was held on August 8, 2012. No settlement was reached on any of the issues. The Board added an additional hearing day for the oral examination of the unsettled issues. The hearing was held on September 4, 6, 10, 13, and 24, 2012 with Reply Argument on September 28, 2012.

On December 13, 2012 the Board issued its Decision and Order pertaining to the Application (the “Decision”). In the Decision, the Board directed Enersource to file with the Board, and also forward to the intervenors, a draft Rate Order attaching a proposed Tariff of Rates and Charges reflecting the Board’s findings in this Decision by December 20, 2012. Enersource was directed to include the draft Rate Order, customer rate impacts, and detailed supporting information showing the calculation

of the final rates including the Revenue Requirement Work Form in Microsoft Excel format.

The draft Rate Order addresses the following matters considered and disposed of by the Board in the Decision, in the order presented in the Decision.

1. General
2. Rate Base
3. Operating Revenue
4. Operating Costs
5. Capital Structure and Cost of Capital
6. Cost Allocation
7. Rate Design
8. Deferral and Variance Accounts
9. Modified International Financial Reporting Standards
10. Smart Meter

## Appendices

The following Appendices accompany the draft Rate Order (see legend in the footnote below<sup>1</sup>):

- |              |   |
|--------------|---|
| Appendix 1A: | Draft Tariff of Rates and Charges, per Decision (1, 2)  |
| Appendix 1B: | Draft Tariff of Rates and Charges, with Mitigation Adjustment to Stranded Meter Rate Rider (1, 2)         |
| Appendix 2A: | Customer Bill Impacts – OEB Appendix 2-V – per Decision (1, 2)  |
| Appendix 2B: | Customer Bill Impacts - OEB Appendix 2-V - with Mitigation Adjustment to Stranded Meter Rate Rider (1, 2) |

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<sup>1</sup> The Appendices that accompany the draft Rate Order have been filed in various formats, as noted above using this legend:

1. PDF
2. Excel spreadsheet
3. Word version

Appendix 3:	Revenue Requirement Work Form (1, 2)
Appendix 4:	Income Tax/PILs Workform for 2013 Filers (1, 2)
Appendix 5:	OEB Appendix 2-EA IFRS-CGAAP Transitional PP&E Amounts (1, 2)
Appendix 6:	OPEB MIFRS Accounting Order (1, 3)
Appendix 7:	Rate Calculations: (1, 2) Foregone revenue calculation Group 1 & 2 DVA calculation Low Voltage Service Rate calculation Stranded Meter calculation Smart Meter calculation

## **Summary of Changes**

Enersource has updated its revenue requirement for the 2013 Test Year and has recalculated the original rates proposed in its Application in accordance with the Board's findings in the Decision and as described in the sections below.

Table 1 below summarizes the changes made to the Revenue Requirement that result from the Decision.

**Table 1: 2013 Revenue Requirement Calculation (\$000s)**

	Updated Application July 23 <sup>rd</sup>	Adjustment	As Per Decision
Return on Rate Base	\$41,264	\$(1,545)	39,719
Distribution Expenses (excluding amortization)	61,011	(8,446)	52,565
Amortization	28,773	(3,312)	25,461
Payment in Lieu of Taxes (PILs)	3,460	(380)	3,080
<b>Service Revenue Requirement</b>	<b>134,508</b>	<b>(13,683)</b>	<b>120,825</b>
Less Revenue Offsets	4,830	-	4,830
<b>Base Revenue Requirement</b>	<b>\$129,678</b>	<b>\$(13,683)</b>	<b>\$115,995</b>
Transformer Allowance	1,998	2	2000
<b>Total Revenue to Recover in Rates</b>	<b>\$131,676</b>	<b>\$(13,681)</b>	<b>\$117,995</b>

## Implementation

The Board approved rates for Enersource effective January 1, 2013, although they are to be implemented February 1, 2013. The Board directed Enersource to recover the foregone incremental revenue for January and to calculate a rate rider by class which would recover the foregone revenue, including an appropriate charge determinant. The term of the new rate rider shall be from February 1, 2013 to December 31, 2013. The Board directed that any other rate riders determined as part of this Decision be adjusted to reduce the term by one month.

In order to calculate the foregone revenue rate rider, Enersource calculated the difference between revenue for January using current rates multiplied by January 2013 load forecast and revenue for January using 2013 proposed rates multiplied by January 2013 load forecast. Enersource has provided detailed calculations of the foregone revenue rate riders in Appendix 7.

The Board also directed Enersource to provide a draft accounting order for the requested MIFRS OBEP deferral account, which Enersource has provided at Appendix 6.

## **Bill Impacts**

Bill impacts for typical customers in all classes have been calculated using the proposed rates. Details are provided at Appendix 2A and 2B. It is important to note that the impact of the change in distribution rates includes the Low Voltage Service Rate.

### **2013 Test Year per Decision (Appendix 2A)**

A typical RPP residential customer consuming 800 kWh per month would see the delivery portion of their bill increase by 11.0% or \$3.36, with an overall bill increase of 3.3% or \$3.42. A non-RPP residential customer using 800 kWh per month would see the delivery portion of their bill increase by 13.1% or \$3.76, with an overall bill increase of 3.7% or \$3.82.

A typical RPP GS < 50 kW customer consuming 2,000 kWh per month would see the delivery portion of their bill increase by 37.8% or \$31.68, with an overall bill increase of 11.2% or \$32.22. A non-RPP GS < 50 kW customer using 2,000 kWh per month would see the delivery portion of their bill increase by 41.3% or \$32.88, with an overall bill increase of 11.9% or \$33.44. See below how this bill impact is proposed to be mitigated.

### **2013 Test Year per Decision Adjusted for Stranded Meter Rate Rider (Appendix 2B)**

The Board approved the recovery of \$7.64 million, which is the residual book value of stranded conventional meters that were replaced by smart meters, over one year from January 1, 2013 to December 31, 2013. The allocation of the Stranded Meter

Rate Rider (“SMRR”) over one year results in a bill impact greater than 10% for GS < 50 kW customers. In order to mitigate this bill impact, Enersource proposes to allocate the SMRR over four years. Due to the February 1 implementation of rates, Enersource proposes to allocate the SMRR over 47 months.

With this proposed adjustment, a typical RPP residential customer consuming 800 kWh per month would see the delivery portion of their bill increase by 6.7% or \$2.04, with an overall bill increase of 2.0% or \$2.07. A non-RPP residential customer using 800 kWh per month would see the delivery portion of their bill increase by 8.5% or \$2.44, with an overall bill increase of 2.4% or \$2.48.

A typical RPP GS < 50 kW customer consuming 2,000 kWh per month would see the delivery portion of their bill increase by 22.5% or \$18.91, with an overall bill increase of 6.7% or \$19.24. A non-RPP GS < 50 kW customer using 2,000 kWh per month would see the delivery portion of their bill increase by 25.3% or \$20.11, with an overall bill increase of 7.3% or \$20.46.

## **1. General**

### **Issue 1.1 – Is the proposed approach to set rates for two years appropriate?**

Enersource proposed that the Board set rates for 2013 and 2014. Rates for 2013 would be set using a traditional forward test year cost of service approach. Rates for 2014 would be set by increasing 2013 rates to include the revenue requirement effects of 2014 capital expenditures, including depreciation, return, and PILs. The rates for cost of capital would not be changed, nor would the level of OM&A expenditures, or the forecast load. Enersource called this method for setting 2014 rates the Incremental Capital Return (“ICR”) model.



## **Board Findings**

Enersource was seeking different treatment than that established in the Board's 3<sup>rd</sup> Generation IRM policy. The Board considered whether there were compelling reasons to determine that Enersource's alternative rate-setting method was appropriate.

Having considered whether the proposed approach is superior to the Board's policy in the circumstances and whether Enersource can manage its resources and financial needs under the current policy, the Board found that there are no compelling reasons to depart from the Board's policy. On that basis, the Board rejected Enersource's proposal that the Board set rates for 2014 as part of this proceeding.

As the Board has determined that it will not set rates for 2014, for all of the subsequent issues, the Board made determinations only for 2013 rates.

## **Enersource Comment**

The draft Rate Order reflects the Board's findings.

### **Issue 1.2 – What is the appropriate approach to set rates for 2015 and 2016?**

No findings were required on this issue because the Board had already decided not to set rates for 2014 as part of this proceeding.

## **Enersource Comment**

No comment required.

### **Issue 1.3 – Has Enersource responded appropriately to all Board directions from previous proceedings?**

There were no outstanding Board directions, so no findings were required.

## **Enersource Comment**

No comment required.

### **Issue 1.4 – Is service quality acceptable?**

Enersource reported on service quality indicators, in accordance with Chapter 7 of the Distribution System Code. Enersource noted that the company had met or exceeded the Board's minimum service quality standards, except the rescheduling of missed appointments in 2011.

## **Board Findings**

The Board had no concerns with Enersource's service quality.

## **Enersource Comment**

No comment required.

### **Issue 1.5 – Is the proposal to align the rate year with Enersource's fiscal year and for rates effective January 1, 2013 appropriate?**

Enersource proposed to change its rate year from a May 1 start to a January 1 start.

## **Board Findings**

The Board was satisfied that the alignment of the rate year and the fiscal year is appropriate.

## **Enersource Comment**

The draft Rate Order reflects the Board's findings.

## **2. Rate Base**

### **Issue 2.1 – Is the proposed rate base for 2013, including capital expenditures for 2013, appropriate?**

Enersource applied for a 2013 rate base of \$627 million, including working capital allowance. Enersource explained that the increase of \$130 million over the 2008 Board-approved level is largely due to an increase in average net capital assets of \$109 million and an increase in the working capital allowance of \$21 million.

Enersource identified the following main drivers for the increase in net capital assets:

1. Inclusion of smart meter expenditures in rate base and transfer of stranded meters to regulatory asset account 1555;
2. Purchase of an administration building on Derry Road and the retrofit of the operations centre on Mavis Road;
3. An increase in distribution and substations net assets;
4. Continuous investments in information systems and other general plant assets; and,
5. Transition to IFRS (changes of useful lives, non-capitalization of overhead costs, early de-recognition of assets).

#### Administration Building

### **Board Findings**

The Board addressed concerns with rate base expenditures which had largely already been incurred by Enersource. The expenditures for the administration building on Derry Road were incurred in 2012. This past expenditure was in dispute, requiring the Board to conduct a prudence review.

The Board found that Enersource failed to ensure that the space plan was as efficient and as cost effective as reasonably possible.

The Board disallowed \$2 million as being representative of the excess space which had not been justified and which the Board consequently found to be imprudent. The Board ordered this disallowance to be treated as a reduction to 2012 capital expenditures, and for Enersource to make the appropriate adjustments to 2013 rate base and depreciation to reflect a revised capital expenditure in 2012 of \$18 million.

## Enersource Comment

The draft Rate Order reflects the Board's findings.

Following the Board's direction, Enersource has adjusted the Net Assets included in the rate base as shown in the table below:

**Table 2: 2013 Administration Building Adjustments to Net Assets**

Description	2013 Initial submitted	Building Adjustments	2013 Test MIFRS
Asset Values at Cost	\$ 582,788	\$ (2,000)	\$ 580,788
Construction Work in Progress	\$ (4,519)	\$	\$ (4,519)
Accumulated Depreciation	\$ (58,621)	\$ 30	\$ (58,592)
<b>Net Assets in Rate Base</b>	<b>\$ 519,647</b>	<b>\$ (1,970)</b>	<b>\$ 517,677</b>

### Customer contributions

Enersource submitted that, overall, the level of contributions has been declining with the decreasing amount of available green space in its service territory. Enersource reviews characteristics of capital projects and performs the economic evaluation calculations set out in the Distribution System Code to determine the level of customer contributions.

## Board Findings

The Board accepted Enersource's forecast capital contributions for 2012 and 2013.

## **Enersource Comment**

The draft Rate Order reflects the Board's findings.

### **Issue 2.2 – Is the proposed Working Capital Allowance for 2013 appropriate?**

Enersource proposed a working capital allowance of \$107 million for 2013, based on a working capital allowance factor of 13.5% of the sum of the cost of power and controllable expenses. The proposed approach was developed by Navigant Consulting Inc.

## **Board Findings**

The Board found the Navigant methodology to be appropriate in other applications and did not find compelling reasons to make a different finding in this application. The Board decided that Enersource's proposed working capital allowance is similar to that approved by the Board in those applications, and on that basis is reasonable.

The Board accepted Enersource's proposal of 13.5% as the working capital allowance factor. The determination of working capital is subject to adjustments the Board made in this Decision for OM&A.

The Board determined that it sees merit in a cost benefit analysis of moving from bi-monthly to monthly billing for residential customers. The Board directed Enersource to prepare a cost benefit analysis and to consider making the change if the analysis indicates it is warranted. The analysis and resulting decision will be reviewed at Enersource's next cost of service proceeding.

## **Enersource Comment**

The draft Rate Order reflects the Board's findings.

Enersource will undertake the cost benefit analysis directed by the Board, and will consider making a change from bi-monthly to monthly billing for residential customers if the analysis indicates it is warranted, for review at Enersource's next cost of service proceeding.

### **Issue 2.3 – Is the proposed Green Energy Act Plan appropriate?**

Enersource filed a basic Green Energy Plan (the “GEA Plan”) which identified the projects and expenditures associated with the connection of renewable generation to its system.

The GEA Plan did not include any smart grid initiatives.

Enersource initially proposed to recover all of the GEA Plan costs from its own ratepayers. Enersource explained that the costs were relatively immaterial, that to date it had been able to manage the costs within existing rates, and that GEA Plan activities could be viewed as normal distribution work.

However, in response to Board staff’s cross-examination Enersource in its Argument-in-Chief agreed that the indirect capital costs of its Renewable Enabling Improvements for the period 2013 to 2016 should be recovered from all provincial ratepayers. Enersource proposed to use a standardized approach to calculate the amounts: direct costs attributable to a distributor’s ratepayers would be 6% and the balance, 94%, attributable to provincial ratepayers.

### **Board Findings**

The Board approved Enersource’s GEA Plan and the approach for the calculation and recording of costs eligible for recovery from all provincial rate payers.

The Board directed Enersource in its draft Rate Order to adjust its test year rate base by removing the impact of the GEA Plan-related capital expenditures incurred

in 2010, 2011, and forecast for 2012, and for 2013 by the amounts shown in Table 2.3-2.

The Board directed Enersource to remove from its OM&A for 2013 the one-time costs associated with the FIT and microFIT projects, and to record these adjustments, as appropriate, in Account 1531 – Renewable Connection Capital Deferral Account and Account 1532 – Renewable Connection OM&A Deferral Account.

### **Enersource Comment**

The draft Rate Order reflects the Board's findings.

Enersource has adjusted its Test Year rate base by removing the impact of the GEA Plan-related capital expenditures incurred in 2010, 2011, and forecast for 2012, and for 2013 as shown in Table 3 below.

These adjustments will be recorded in Account 1531 – Renewable Connection Capital Deferral Account.

**Table 3: GEA Adjustments Recorded in Account 1531 (\$)**

	2010	2011	2012	2013	Total
Net Capital Expenditures	61,297	197,413	139,145	188,496	586,350
Depreciation Expense	(766)	(4,476)	(10,526)	(21,447)	(37,215)

Enersource has adjusted the Net Assets included in the 2013 rate base as shown in Table 4 below:

**Table 4: GEA Adjustments to Net Assets in 2013 Rate Base (\$)**

Description	2013 Initial submitted	GEA Adjustments	2013 Test MIFRS
Asset Values at Cost	\$ 582,788	\$ (491)	\$ 582,296
Construction Work in Progress	\$ (4,519)	\$ 147	\$ (4,372)
Accumulated Depreciation	\$ (58,621)	\$ 26	\$ (58,596)
<b>Net Assets in Rate Base</b>	<b>\$ 519,647</b>	<b>\$ (318)</b>	<b>\$ 519,329</b>

Enersource did not include in its application any one-time OM&A costs associated with the FIT and microFIT projects, therefore the only amounts that will be recorded in Account 1532 – Renewable Connection OM&A Deferral Account will be depreciation expense.

The final 2013 rate base, as per the Decision, is summarized in Table 5 below.

**Table 5: 2013 Rate Base Per Decision (\$000)**

Description	2013 Initial Application	Building Adjustments	GEA Adjustments	80,000kW adj. & IMS costs	OM&A Adjustments	2013 Per Board Decision
Asset Values at Cost	\$ 582,788	\$ (2,000)	\$ (491)	\$ -	\$ -	\$ 580,296
Construction Work in Progress	\$ (4,519)	\$ -	\$ 147	\$ -	\$ -	\$ (4,372)
Accumulated Depreciation	\$ (58,621)	\$ 30	\$ 26	\$ -	\$ -	\$ (58,566)
<b>Net Assets in Rate Base</b>	<b>\$ 519,647</b>	<b>\$ (1,970)</b>	<b>\$ (318)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 517,359</b>
Working Capital Allowance	\$ 107,241	\$ -	\$ -	\$ 38	\$ (1,140)	\$ 106,139
<b>Rate Base</b>	<b>\$ 626,888</b>	<b>\$ (1,970)</b>	<b>\$ (318)</b>	<b>\$ 38</b>	<b>\$ (1,140)</b>	<b>\$ 623,498</b>
IFRS-CGAAP Transitional adjustment						\$ (13,041)
<b>Adjusted Rate Base</b>						<b>\$ 610,457</b>



### **3. Operating Revenue**

#### **Issue 3.1 – Is the proposed load forecast for 2013, including billing determinants, appropriate?**

Issues were raised in three areas: load forecast; conservation and demand management impacts; and billing determinants. The Board addressed each in turn.

##### Load Forecast

Enersource filed a 2013 load forecast based on a multivariate regression analysis. Variables included historical load data, demographic data from the City of Mississauga, historical weather data, and economic data from the Conference Board of Canada. The methodology also uses the Gross Domestic Product (GDP), Consumer Price Index (CPI) and other economic planning data. Enersource also made an adjustment to reflect the conservation and demand management targets which it is required to meet as a condition of its licence. Citing the economic downturn and increased housing density, Enersource forecast a decrease of 4.4% in kWh sales between weather normalized 2008 actuals and 2013 forecast - net of the impacts of any conservation programs. Enersource used 31 years of data for weather normalization purposes.

#### **Board Findings**

The Board was not prepared to adopt a different methodology for purposes of determining the load forecast.

The Board was satisfied with the load forecast provided by Enersource. In addition to the evidence provided in respect of methodology, which the Board considered reasonable, the Board considered the accuracy of previous forecasting in reaching this conclusion, and found that Enersource's methodology is sufficiently reliable for the purposes of determining the 2013 forecast.

The Board stated that it expects that Enersource will, in any future rate application process, submit the information required to both adhere to the Board's requirements and provide the information necessary to justify and support any application it puts before the Board. On this point, the Board determined that it would not make any further direction with respect to material to be filed in future applications.

## **Enersource Comment**

The draft Rate Order reflects the Board's findings.

### Conservation and Demand Management

Beginning in 2011, targets for CDM reductions in consumption and demand became a condition of a distributor's licence. Four year targets were defined for each distributor.

Enersource incorporated these CDM reductions in consumption and demand into its load forecast.

The Board in its *Guidelines for Electricity Distributor Conservation and Demand Management* (EB-2012-0003) established that the Board would authorize a Lost Revenue Adjustment Variance Account ("LRAMVA") to capture, at the customer rate-class level, the difference between the level of CDM program activities included in the distributor's load forecast and the actual, verified impacts of authorized CDM activities between 2011 and 2014.

## **Board Findings**

The LRAMVA is designed to capture the difference between forecast and actual CDM impacts. In order to do that, a determination must be made as to what the CDM forecast amount is in order to be able eventually to reconcile that number with the CDM actual value. The Board accepted Enersource's evidence as to its projected CDM impacts. Enersource's 2013 cumulative forecast of 119.146 GWh

will then be compared against actuals through the LRAMVA. The Board found this treatment to be acceptable. The comparison between cumulative forecast and actuals will take place by rate class. Further particulars as to the settling of the LRAMVA are found in section 8.3 of the Decision.

The Board also considered whether the load forecast needed to be changed in order to avoid double-counting the 7.18 GWh savings in 2011 which is embedded in the load forecast model.

The Board stated that it was not convinced that the inclusion of the 7.18 GWh which has been included in the load forecast will have such a material effect over the term of the forecast that it necessitates Enersource adjusting its load forecast. As such, the Board accepted the load forecast as submitted.

## **Enersource Comment**

The draft Rate Order reflects the Board's findings.

### **Billing Demand Forecast**

The draft Rate Order reflects the Board's findings.

In the Application, Enersource included an adjustment of 80,000 kW to its billing demand determinants for the GS 50 – 499 kW class.

On August 23, 2012 Enersource advised the Board that the adjustment of 80,000 kW to the GS 50 – 499 kW class was not required. Table 6 below shows the revised load forecast summary billing determinants, excluding losses and including CDM by customer class.

**Table 6: Revised Load Forecast Summary**

	2013 As Filed	2013 Test Year Adjustment	2013 Test Year as per Decision
<b><u>Residential</u></b>			
Customers	176,865	-	176,865
kWh	1,423,857,475	-	1,423,857,475
<b><u>General Service &lt; 50 kW</u></b>			
Customers	17,702	-	17,702
kWh	612,188,101	-	612,188,101
<b><u>Unmetered Scattered Load</u></b>			
Connections	2,942	-	2,942
kWh	10,383,027	-	10,383,027
<b><u>General Service 50 - 499 kW</u></b>			
Customers	3,950	-	3,950
kWh	2,139,657,427	-	2,139,657,427
kW	6,142,022	80,000	6,222,022
<b><u>General Service 500 - 4999 kW</u></b>			
Customers	464	-	464
kWh	2,249,538,514	-	2,249,538,514
kW	5,154,338	-	5,154,338
<b><u>Large Use</u></b>			
Customers	9	-	9
kWh	997,124,443	-	997,124,443
kW	1,737,267	-	1,737,267
<b><u>Street Lighting</u></b>			
Connections	49,985	-	49,985
kWh	19,019,721	-	19,019,721
kW	49,889	-	49,889
<b><u>Total</u></b>			
Customer/Connections	251,917	-	251,917
kWh	7,451,768,708	-	7,451,768,708
kW from applicable classes	13,083,516	80,000	13,163,516
<b>Total Billing Determinants</b>	<b>2,059,512,119</b>	<b>80,000</b>	<b>2,059,592,119</b>

Due to the reversal of the 80,000 kW adjustment to the GS 50 – 499 kW customer class, Enersource adjusted the cost of power and transformer allowance. The impact of these changes is reflected in Enersource's Rate Order as follows.

Table 7 below shows the revised 2013 cost of power which increased from \$733,279,616 to \$733,651,160. The increase is attributed to an increase in network and connection charges as a result of the 80,000 kW at the current approved transmission rates.

**Table 7: Revised Cost of Power (\$)**

	2013 As Filed	2013 Test Year Adjustments	2013 Test Year as per Decision
Energy	\$ 382,755,711	\$ -	\$ 382,755,711
Wholesale Market Service Rate	\$ 48,501,143	\$ -	\$ 48,501,143
Network Charge	\$ 48,522,502	\$ 209,280	\$ 48,731,782
Connection Charge	\$ 37,796,687	\$ 162,264	\$ 37,958,951
Global Adjustment	\$ 215,703,573	\$ -	\$ 215,703,573
Total Cost of Power	\$ 733,279,616	\$ 371,544	\$ 733,651,160
<b>2013 Test Year Adjustments Detail</b>			
Network Load (kW)		80,000	
Current Network Rate as filed		\$ 2.6160	
Network Charge		\$ 209,280	
Connection Load (kW)		80,000	
Current Connection Rate as filed		\$ 2.0283	
Connection Charge		\$ 162,264	
		\$ 371,544	

Table 8 below shows the revised transformer allowance which increased from \$1,997,962 to \$2,000,166. The increase is attributed to an increase in transformer allowance credit to eligible customers in the GS 50-499 kW customer class.

**Table 8: Revised Transformer Allowance (\$)**

	2013 As Filed	2013 Test Year Adjustment	2013 Test Year as per Decision
General Service 50 - 499 kW	\$ (169,865)	\$ (2,204)	\$ (172,069)
General Service 500 - 4999 kW	\$ (1,133,190)	\$ -	\$ (1,133,190)
Large Use	\$ (694,907)	\$ -	\$ (694,907)
Sub-Total	\$ (1,997,962)	\$ (2,204)	\$ (2,000,166)
<b>2013 Test Year Adjustment Detail</b>			
GS 50 - 499 Load (kW)	424,663	5,511	430,174
Transformer Rate	-\$ 0.40	-\$ 0.40	-\$ 0.40
Increase in Transformer Allowance	\$ (169,865)	\$ (2,204)	\$ (172,069)

### **Issue 3.2 – Is the proposed forecast of other regulated rates and charges for 2013 appropriate?**

Enersource forecast Other Revenue of \$5.18 million in 2012 and \$4.83 million in 2013.

Enersource advised that the forecast Interest Income for 2013 included only Interest Income on cash balances for 2013. It also stated that the actual year-to-date June 2012 amount of \$478,000 included interest on cash balances related to regulatory assets and liabilities owed to customers that needs to be paid back. Enersource provided this explanation as the reason for the discrepancy between years. While the exclusion of interest on regulatory assets and liabilities represented the major reason for the change in Interest Income revenue, Enersource also advised that it had been able to employ better cash management strategies which resulted in its holding less cash and as a result receiving less Interest Income revenue.

### **Board Findings**

The Board was satisfied that the assumptions Enersource relied upon in making these estimates were reasonable. While the reduction in Other Revenue from historical levels represents a significant decline, the Board was satisfied that Enersource was able to adequately explain the reasons for the reduction. Enersource's evidence in respect of the reasons for the decline in Interest Income revenue was also reasonable.

### **Enersource Comment**

The draft Rate Order reflects the Board's findings.

On September 20, 2012 the Board issued an update to the fixed monthly charge for the microFIT Generator Service Classification (Board File Numbers EB-2009-0326 and EB-2010-0219). The Board determined that distributors shall reflect the updated province-wide fixed monthly charge for all electricity distributors related to

the microFIT Generator Service Classification as \$5.40 per month effective with the implementation of their 2013 cost of service based or incentive regulation based applications.

In preparing this draft Rate Order, Enersource has adjusted upwards the Board-approved value of \$4,829,685 by \$192 to recognize the increased microFIT monthly rate from the \$5.25 used in the original application to \$5.40 now issued by the Board. The final Other Revenue total is \$4,829,877.

#### **4. Operating Costs**

##### **Issue 4.1 – Is the proposed 2013 OM&A forecast appropriate?**

Enersource forecast total OM&A for 2013 at \$61 million. Enersource framed its OM&A costs in the context of two envelopes: “Business Unit Activities” and “Other Key Drivers”. The increase in Business Unit Activities OM&A since 2008 actual was \$16 million, and the increase in Other Key Drivers was almost \$9 million over the same period.

##### **Board Findings**

The OM&A amount requested for the 2013 year is 68.8% higher than the 2008 actual OM&A.

The Board determined that this level of increase was not justified. The Board reduced the 2013 OM&A by \$8.466 million.

##### **Enersource Comment**

The draft Rate Order reflects the Board’s findings. This is shown in Table 1 above, characterized as “Distribution Expenses (excluding amortization)”.

#### **Issue 4.2 – Is the proposed level of depreciation/amortization for 2013 appropriate?**

Enersource used the half year rule to calculate depreciation for capital additions during the test year. Depreciation was calculated on a straight line basis over the estimated service lives of assets. Enersource indicated that based on the results of Enersource's Useful Lives Study and internal analysis, the company revised its componentization structure and revised the estimated useful lives of its distribution system assets and other assets that form part of Property, Plant and Equipment.

#### **Board Findings**

The Board found that the proposed method of calculating depreciation/amortization is consistent with the Asset Depreciation Study commissioned by the Board and therefore the Board approved Enersource's approach.

#### **Enersource Comment**

The draft Rate Order reflects the Board's findings.

#### **Issue 4.3 – Is the proposed PILs and property taxes forecast for 2013 appropriate?**

Enersource included \$3.5 million for PILs and property tax in the 2013 revenue requirement.

#### **Board Findings**

The Board noted that amounts for co-op and apprentice tax credits could fluctuate from year to year depending upon the number of people Enersource has employed in those positions. As such, the Board did not adjust Enersource's estimate for this factor.



## **Enersource Comment**

The draft Rate Order reflects the Board's findings. The updated 2013 Income Tax/PILs Workform reflecting all the impacts of the Board's decision can be found in Appendix 4.

### **Issue 4.4 – Is the proposed allocation of shared services and corporate costs appropriate?**

Enersource Corporation (the "Corporation") and Enersource have entered into a service agreement, whereby employees of the Corporation provide various services to Enersource. These services include corporate governance, and administrative and operational services which include finance, human resources, corporate relations, internal audit and purchasing, as well as other services. As a result, certain costs are allocated from the Corporation to Enersource.

Out of total expenses of almost \$10 million in 2008, the Corporation allocated \$8.4 million to Enersource. In 2009, the method of allocating costs changed. Enersource's percentage of costs increased from 83% to 94%. In 2013, the Corporation proposed to allocate \$10.874 million of \$11.644 million to Enersource.

## **Board Findings**

The Board found that Enersource failed to provide compelling evidence for why the proposed change in allocation was warranted. Instead, Enersource acknowledged that there had been no increase in the type or amount of work performed by the Corporation for the utility. Enersource relied upon a change in the way in which costs were calculated as the reason for making a change to the allocation. The Board found that this explanation was not adequate justification for the cost increase. The Board had already reduced the OM&A level for 2013, and made no further reduction for this cost item as it was part of the total OM&A level discussed

above. The Board directed Enersource to address this issue further at its next cost of service proceeding.

## **Enersource Comment**

The draft Rate Order reflects the Board's findings. Enersource will address this issue further at its next cost of service proceeding.

## **5. Capital Structure and Cost of Capital**

### **Issue 5.1 – Is the proposed capital structure, rate of return on equity and short term debt cost for 2013 appropriate?**

Enersource used the return on equity and short term rate contained in the Board's *Cost of Capital Parameter Updates for May 1, 2012 Cost of Service Applications*, dated March 2, 2012. Enersource proposed that the return on equity and short term debt rates be updated with the Cost of Capital Parameters for 2013 rates as published.

## **Board Findings**

The Board determined that the proposed capital structure was consistent with the Board's policy and was therefore approved. The Board has now released the cost of capital parameters for 2013 and Enersource was directed to incorporate these in the draft Rate Order.

## **Enersource Comment**

The draft Rate Order reflects the Board's findings. Enersource updated the return on equity and short term rate for the updated cost of capital parameters released by the Board in its *Cost of Capital Parameter Updates for January 1, 2013 Cost of Service Applications*, dated November 15, 2012.

### **Issue 5.2 – Is the proposed long term debt cost for 2013 appropriate?**

Enersource calculated the weighted average cost of long term debt using the Internal Rate of Return function resulting in a long term debt rate of 5.0914%.

The rate was based on new debt of \$320 million, consisting of a 10 year debenture at 4.521% and \$210 million for 30 years at 5.297%.

Enersource had agreed to use a long term debt rate of 5.03%, as proposed by an intervenor, but only if the corresponding \$126,059 in debt financing costs, which had previously been factored into the interest rate, were included as an increase in OM&A.

### **Board Findings**

The Board accepted Enersource's argument that if issuance costs were to be removed from the debt rate calculation, they would need to be incorporated in costs in some other way. The Board noted that it has in other proceedings allowed for the recovery of issuance costs within the calculation of an effective rate, and the Board was prepared to do so in this case. As a result, the Board accepted 5.0914% as the cost of long-term debt.

### **Enersource Comment**

The draft Rate Order reflects the Board's findings.

## **6. Cost Allocation**

### **Issue 6.1– Is the proposed cost allocation methodology for 2013 appropriate?**

Enersource relied on the Report of the Board on the Review of Electricity Distribution Cost Allocation Policy (EB-2010-0219) in determining its cost allocation methodology.

## Board Findings

The Board found that Enersource's proposed methodology for cost allocation follows the Board's policy and is therefore acceptable. The Board stated that it expects that Enersource will update the cost allocation methodology if necessary.

## Enersource Comment

Enersource has reviewed the impact of the December 13, 2012 Decision and finds that the cost allocation model submitted in the May 17, 2012 update continues to be appropriate.

The draft Rate Order reflects the Board's findings.

### Issue 6.2 – Are the revenue-to-cost ratios for 2013 appropriate?

Enersource proposed to make changes to its revenue-to-cost ratios for 2013. These changes stem from a new cost allocation study conducted on 2013 costs and proposed rates. Enersource explained that its objective was to move each class closer to the Board target revenue-to-cost ratio.

Enersource proposed to make the following changes to rate classes.

Customer Class	2008 Settlement %	2013 Test Year %	2013 Test Year Proposed %	Target Revenue to Cost Ratio %
<b>Residential</b>	91.5	85	90	85-115
<b>GS &lt; 50kW</b>	111	113	109	80-120
<b>Small Commercial &lt; 50kW</b>	111	na	na	80-120
<b>GS 50kW- 499kW</b>	111	112	109	80-120
<b>GS 500kW - 4999 kW</b>	91.5	108	108	80-120
<b>GS Large Use (&gt; 5000kW)</b>	111	124	109	85-115
<b>Street lighting</b>	91.5	96	96	70-120
<b>Unmetered Scattered Load</b>	111	147	109	80-120

## **Board Findings**

The Board, in its Report on the Review of Electricity Distribution Cost Allocation Policy (EB-2010-0219), addressed the importance of reasonably allocating the costs of providing services to various classes of consumers in establishing rates that are just and reasonable. The Board accepted Enersource's evidence and revenue-to-cost ratio proposal on the basis that it is consistent with the Board's policy. The Board noted that these changes can be made without triggering the need for mitigation.

## **Enersource Comment**

The draft Rate Order reflects the Board's findings, which maintain the 2013 Test Year Cost Allocation Ratios as submitted in the May 17, 2012 update.

## **7. Rate Design**

### **Issue 7.1 – Are the fixed to variable splits for each class for 2013 appropriate?**

Enersource did not propose any changes to the existing ratios with respect to the fixed to variable split of the revenue requirement allocated to each customer class.

## **Board Findings**

The Board found that the fixed/variable split for each rate class for 2013 is appropriate.

## **Enersource Comment**

The draft Rate Order reflects the Board's findings.

**Issue 7.2 – Is the proposed implementation of a Low Voltage Service Rate, the introduction of the Unmetered Scattered Load class, and the merger of the Small Commercial < 50kw class into the General Service < 50kw class appropriate?**

Low Voltage Service Rate

Enersource currently records the charges from Hydro One Networks Inc. related to Low Voltage (“LV”) to Account 1550, which is a Group 1 deferral and variance account. For 2013 Enersource proposed the creation of an LV rate to recover these charges from its customers. The revenue generated from this new LV rate would be recorded in Account 1550 and would offset the LV charges that are currently recorded in the same account. Enersource provided the calculation by customer class of the proposed LV rate and indicated that the methodology it utilized was the same as the methodology found in the 2006 Electricity Distribution Handbook.

**Board Findings**

The Board was satisfied that Enersource derived the LV rate appropriately, and approved the proposal.

**Enersource Comment**

The draft Rate Order reflects the Board’s findings.

Enersource has prorated the Low Voltage Service Rate over eleven months from February 1, 2013 to December 31, 2013. The effect of this revision is shown in Table 9 below.

**Table 9: Low Voltage Service Rate Implementation (\$/unit)**

Low Voltage Service Rate	Variable Distribution Rate	As Per May Application	As Per Decision	As Per Decision Prorated for 11 Months
Residential	kWh	0.0002	0.0002	0.0002
General Service < 50 kW	kWh	0.0002	0.0002	0.0002
Unmetered Scattered Load	kWh	0.0002	0.0002	0.0002
General Service 50 kW - 499 kW	kW	0.0805	0.0802	0.0874
General Service 500 kW - 4999 kW	kW	0.0788	0.0784	0.0856
Large Use (> 5000 kW)	kW	0.0841	0.0838	0.0914
Street Lighting	kW	0.0582	0.0580	0.0632

### Unmetered Scattered Load

Enersource proposed to add a separate, new Unmetered Scattered Load (“USL”) rate class to the Tariff of Rates and Charges for 2013. Under the existing tariff, USL customers are included within the Small Commercial rate class. Enersource included the new USL class in the Allocation Model utilized to prepare the rates proposed for 2013.

### **Board Findings**

The Board agreed that the proposal is consistent with the Board’s policy in this area and approved the proposal.

### **Enersource Comment**

The draft Rate Order includes the new USL rate class.

### Merging of Classes

Enersource proposed to merge the Small Commercial rate class (excluding USL customers) with the General Service less than 50 kW (“GS < 50 kW”) rate class.

### **Board Findings**

The Board approved the proposal.

## **Enersource Comment**

The draft Rate Order reflects the proposal to merge the two rate classes.

### **Issue 7.3 – Are the proposed Total Loss Adjustment Factors appropriate?**

For the 2013 Test Year Enersource proposed to continue with the current Board approved Total Loss Factor (“TLF”) of 1.0360 for Secondary Metered Customers < 5000 kW, and of 1.0045 for Primary Metered Customers > 5000 kW and of 1.0145 for Secondary Metered Customers > 5000 kW.

## **Board Findings**

The Board approved the proposed loss factors.

## **Enersource Comment**

The draft Rate Order reflects the approved loss factors.

### **Issue 7.4 – Are the proposed retail transmission service rates appropriate?**

Enersource did not initially seek to adjust its existing Retail Transmission Service Rates (“RTSR”) on the basis that it would update its request for 2013 RTSR at the time the Board issued the updated Guidelines and associated filing module to reflect the January 1, 2013 Uniform Transmission Rates.

## **Board Findings**

The Board concluded that the current RTSR should remain unchanged. The Board stated that it expects that the timing for the announcement of new Uniform Transmission Rates 2013 will make it impractical to revise Enersource’s 2013 RTSR. Enersource may apply for revised RTSR as part of an IRM application. In any event, the continued operation of the associated variance account will keep the company and ratepayers whole.



## **Enersource Comment**

The draft Rate Order reflects the continuation of the existing RTSR.

### **Issue 7.5 – Is the proposed Tariff of Rates and Charges for 2013 appropriate?**

Enersource filed a proposed Tariff of Rates and Charges for 2013 which reflected the specific proposals presented in the evidence.

## **Board Findings**

The Board directed Enersource to include a revised Tariff of Rates and Charges for 2013 with its draft Rate Order to be filed in accordance with the Decision and Order.

## **Enersource Comment**

Please refer to Appendix 1A and Appendix 1B (with mitigation adjustment) for the revised Tariff of Rates and Charges for 2013 in accordance with the Decision and Order.

## **8. Deferral and Variance Accounts**

### **Issue 8.1 – Are the deferral and variance account balances, allocation methodology and disposition period(s) appropriate?**

Enersource requested disposition of its Group 1 and Group 2 deferral and variance account (“DVA”) balances as of December 31, 2011 and the forecasted interest through December 31, 2012. Enersource filed a number of updates to the balances through the course of the proceeding.

Tables 10 and 11 below show the updated DVA balances as requested in Enersource’s Argument-in-Chief.

**Table 10: Total Group 1 Account Balances to be Disposed (\$000s)**

Account Number	Account Descriptions	Principal as of December 31, 2011	Interest to December 31, 2011	Less: Amount Approved for Disposition Effective February 1, 2012	Interest from January 2012 to December 2012	Total to be Disposed
<b>Group 1 Accounts:</b>						
1550	Low Voltage Variance Account	\$3,493	\$50	-\$2,044	\$22	\$1,521
1580	RSVA - Wholesale Market Service Charges	-\$18,204	-\$274	\$10,633	-\$155	-\$7,960
1582	RSVA - One Time Wholesale Market Service	\$0	\$29	\$0	\$0	\$29
1584	RSVA - Retail Transmission Network	-\$5,712	-\$138	\$6,353	\$7	\$510
1586	RSVA - Retail Transmission Connection	-\$4,840	-\$119	\$5,414	\$7	\$461
1588	Power	\$4,169	\$80	-\$3,832	\$6	\$423
1588	Power Sub-Account Global Adjustment	-\$20,779	-\$445	\$23,298	\$30	\$2,105
1595	Recovery of Regulatory Asset (2008)	-\$203	-\$80	\$284	\$0	\$1
	<b>Total Group 1 Accounts to be Disposed:</b>	-\$42,076	-\$897	\$40,106	-\$43	-\$2,909
1595	Recovery of Regulatory Asset (2009)	-\$2,421	\$106	N/A		
	<b>Total Group 1 Accounts:</b>	-\$44,497	-\$791	\$40,106		

**Table 11: Total Group 2 Account Balances to be Disposed (\$000s)**

Account Number	Account Descriptions	Principal as of December 31, 2011	Interest to December 31, 2011	Interest from January 2012 to December 2012	Adjustments	Total to be Disposed
<b>Group 2 Accounts:</b>						
1508	Other Regulatory Assets - Sub-Account Deferred IFRS Transition Costs	\$1,490	\$27	\$22	\$26	\$1,565
1508	Other Regulatory Assets - Sub-Account Deferred Incremental Capital Charges	\$44	\$1	\$1	\$0	\$46
1518	Retail Cost Variance Account - Retail	\$296	\$11	\$4	\$0	\$312
1548	Retail Cost Variance Account - STR	\$316	\$25	\$5	\$0	\$346
1572	Extra-Ordinary Costs (PCBs)	\$1,211	\$26	\$18	\$37	\$1,291
1592	PILs and Tax Variances	\$75	-\$28	-\$14	-\$1,032	-\$998
1592	PILs and Tax Variances - Sub Account PST Savings	-\$749	\$0	\$0	\$749	\$0
1592	PILs and Tax Variances - Sub Account PST Savings (Contra)	\$749	\$0	\$0	-\$749	\$0
1592	PILs and Tax Variances - Sub Account PST Savings (50% portion owing to customers, upto Dec. 2012)	\$0	\$0	\$0	-\$547	-\$547
	<b>Total Group 2 Accounts:</b>	<b>\$3,432</b>	<b>\$62</b>	<b>\$36</b>	<b>-\$1,516</b>	<b>\$2,015</b>

Enersource proposed to refund the Group 1 and Group 2 DVA balances, including interest based on the Board's prescribed interest rates, of approximately \$894,000 over a one-year period commencing January 1, 2013. This amount excludes the disposition of smart meter balances and consists of a refund of approximately \$2.999 million to be allocated to all customer classes and a recovery of approximately \$2.105 million from customers that are not on the regulated price plan.

## Board Findings

The Board approved the final disposition of Group 1 and Group 2 DVA balances as set out in Tables 10 and 11 above, including interest to December 31, 2012, for a net credit balance of \$894,000. These balances are to be disposed of over one year commencing January 1, 2013.

The treatment of Enersource's Smart Meter Disposition Rate Rider and Stranded Meter Rate Rider are addressed under Issue 10.

## **Enersource Comment**

The draft Rate Order reflects the Group 1 and Group 2 deferral account balances in accordance with the Board's findings, and as shown above in Tables 10 and 11. Enersource will dispose of these balances over an eleven month period from February 1 to December 31, 2013.

### **Issue 8.2 – Are the proposed rate riders appropriate?**

Enersource proposed the following rate riders to clear the account balance:

- Rate Rider # 1 – Disposition of Groups 1 and 2 deferral and variance accounts, refund of MIFRS deferred adjustment, and recovery of OCI MIFRS post-employment adjustment which are applicable to all customers;
- Rate Rider # 2 – Disposition of Global Adjustment Sub-Account applicable to non-regulated price plan customers;
- Rate Rider # 3 – Disposition of stranded meter balance; and
- Rate Rider # 4 – Smart Meter Disposition Rate Rider.

Enersource requested that the rate riders be effective for one year from January 1, 2013 to December 31, 2013.

## **Board Findings**

The Board approved a rate rider calculated based on a per kWh basis over one year and applicable to all customers to dispose of Groups 1 and 2 deferral and variance accounts. The Board did not approve the refund of MIFRS deferred adjustment, and

recovery of OCI MIFRS post-employment adjustment in the calculation of Rate Rider # 1 for the reasons set out under Issue 9 of the Decision. Enersource was directed to recalculate Rate Rider # 1 with these adjustments and file the final rider for approval with its draft Rate Order.

The Board approved Rate Rider # 2 to dispose of the Global Adjustment Sub-Account applicable to non-regulated price plan customers and applied on a per kWh basis.

The Board approved Rate Rider # 3 as set out under Issue 10 of the Decision.

The Board approved Rate Rider # 4 as set out under Issue 10 of the Decision.

### **Enersource Comment**

The Board did not approve the refund of MIFRS deferred adjustment and the recovery of OCI MIFRS post-employment adjustment in the calculation of Rate Rider # 1. Enersource has recalculated Rate Rider # 1 to exclude these adjustments. The revised Rate Rider # 1 is shown in Table 12 below and is reflected in the draft Rate Order.

The Board approved Rate Rider # 2 to dispose of Global Adjustment Sub-Account applicable to non-regulated price plan customers and applied on a per kWh basis. The revised Rate Rider # 2 is shown in Table 13 below and is reflected in the draft Rate Order.

Riders # 1 and # 2 will be implemented on February 1, 2013.

Please refer to Issue 10 for discussion on Rate Rider # 3 and Rate Rider # 4.

**Table 12: Proposed Rate Rider # 1 for Disposition of Deferral and Variance Accounts Effective February 1, 2013 to December 31, 2013 (\$/unit)**

Deferral and Variance Account Disposition Rate Rider # 1	Variable Distribution Rate	Per May Application Rate Rider # 1 All Customers	Per Decision Excludes MIFRS and OCI Adjustments	Per Decision Prorated for 11 months
Residential	kWh	(0.0035)	-	(0.0001)
General Service < 50 kW	kWh	(0.0033)	(0.0003)	(0.0004)
Unmetered Scattered Load	kWh	(0.0057)	0.0007	0.0008
General Service 50 kW - 499 kW	kW	(0.7170)	(0.1682)	(0.1835)
General Service 500 kW - 4999 kW	kW	(0.6377)	(0.2351)	(0.2565)
Large Use (> 5000 kW)	kW	(0.7701)	(0.3498)	(0.3816)
Street Lighting	kW	(1.8174)	2.5616	2.7944

**Table 13: Proposed Rate Rider # 2 for Disposition of Deferral and Variance Accounts Effective February 1, 2013 to December 31, 2013 (\$/unit)**

Deferral and Variance Account Disposition Rate Rider # 2	Variable Distribution Rate	Per May Application Rate Rider # 2 Non- RPP Customers	Per Decision	Per Decision Prorated for 11 months
Residential	kWh	0.0005	0.0005	0.0005
General Service < 50 kW	kWh	0.0005	0.0005	0.0006
Unmetered Scattered Load	kWh	0.0004	0.0004	0.0004
General Service 50 kW - 499 kW	kW	0.1365	0.1365	0.1489
General Service 500 kW - 4999 kW	kW	0.1740	0.1740	0.1899
Large Use (> 5000 kW)	kW	0.2306	0.2306	0.2516
Street Lighting	kW	0.1422	0.1422	0.1551

See Appendix 7 for the detailed calculation of the revised Rate Rider # 1 and Rate Rider # 2.

### **Issue 8.3 – Are the deferral and variance accounts, including both existing and proposed new accounts, appropriate?**

In addition to continuing the existing DVA accounts, Enersource requested a new deferral account to capture costs for inspecting or certifying suite meters. However, this request was subsequently withdrawn in the company's Reply Argument.

### **Board Findings**

The Board approved the continuation of the existing DVA accounts, and approved the establishment of a Lost Revenue Adjustment Variance Account ("LRAMVA").

The Board in its Guidelines for Electricity Distributor Conservation and Demand Management (EB-2012-0003) established that the Board would authorize an LRAMVA to capture, at the customer rate-class level, the difference between the level of CDM program activities included in the distributor's load forecast and the actual, verified impacts of authorized CDM activities between 2011 and 2014.

The cumulative CDM forecast by rate class to which the CDM actuals will be compared is shown in Table 14 below.

**Table 14: 2013 CDM Forecast Adjustment Amounts (kWh)**

Customer Class	2013 CDM Forecast
Residential	35,842,920
Small Commercial	-
Unmetered Scattered Load	-
GS < 50kW	39,519,293
GS 50kW- 499kW	6,718,613
GS 500kW - 4999 kW	7,166,687
GS Large Use (> 5000kW)	8,983,655
Street lighting	20,915,195
<b>Total</b>	<b>119,146,362</b>

Source: Exhibit 3 Tab 1 Schedule 2 p. 6 Table 3.

## **Enersource Comment**

The draft Rate Order reflects the findings of the Board.

## **9. Modified International Financial Reporting Standards**

### **Issue 9.1 – Is the treatment and disposition of the Property Plant & Equipment adjustments due to the transition to MIFRS appropriate?**

Enersource adopted International Financial Reporting Standards (“IFRS”) for financial reporting effective January 1, 2012. The adoption of IFRS changed the manner in which Enersource performs its accounting and the reporting of financial results, and created impacts on regulated rates and charges.

Enersource filed its application based on MIFRS and proposed to refund customers the credit balance of \$13.825 million in Account 1575. The balance was based on a proposed return on rate base for one year and included an adjustment for PILS, and was updated during the course of the proceeding to exclude Construction Work in Progress. The revised proposed balance was \$14.071 million. Enersource proposed to refund this amount to customers over one year through a separate rate rider.

### **Board Findings**

The disposition method as per Board policy (*Addendum to the Report of the Board: Implementing International Financial Reporting Standards in an Incentive Rate Mechanism* (EB-2008-0408 “the Addendum Report”) dated June 13, 2011) has been consistently used by other distributors and the Board did not find a compelling reason to depart from its policy in this application.

The Board approved the disposition of \$16.475 million in Account 1575 to be amortised over four years to align with Enersource’s expected rebasing cycle. The period of amortization may be revisited by a subsequent panel should Enersource



choose to rebase under an alternative cycle under the Board's Renewed Regulatory Framework for Electricity.

The Board directed Enersource to adjust depreciation expense, the weighted average cost of capital, and the revenue requirement in the manner as specified by the Board policy.

### **Enersource Comment**

The draft Rate Order reflects the Board's findings related to MIFRS.

Refer to Appendix 5 (which is the Board's Appendix 2-EA worksheet) for the updated IFRS-CGAAP transitional PP&E amount.

### **Issue 9.2 – Are the proposed new MIFRS deferral and variance accounts appropriate?**

Enersource requested that the Board approve one new deferral account related to MIFRS: MIFRS Other Post-Employment Benefits Adjustment Account. This account would be used for future re-measurements of the defined benefit obligation which would be recorded in other comprehensive income instead of being amortized in OM&A.

Enersource proposed that this deferral account would capture the impact of other post-employment benefits ("OPEB") adjustments related to future transactions, and past transactions.

### **Board Findings**

The Board found that Enersource's request can be separated into two components: a request to recover or carry forward \$619,000 related to 2011, which resulted from a reduction in the accrued liability for other post-employment benefits and a recognition of actuarial gains and losses in Other Comprehensive Income; and a

deferral account going forward to capture annual fluctuations in the accounting charges for OPEB.

The Board found that in the absence of an existing deferral or variance account, and given that the amount cannot be treated as a Z factor due to materiality, the recovery of \$619,000 from ratepayers for 2011 would be retroactive ratemaking.

In its Addendum Report, the Board indicated that distributors could seek approval to establish an individual account if they could demonstrate the likelihood of a large cost impact upon transition to IFRS. Therefore, the Board approved the establishment of a prospective OPEB deferral account, which would capture the actuarial gains and losses related to OPEB, effective in 2013 subject to the materiality threshold being met. Given that actuarial gains and losses are non-cash items, interest carry charges shall not apply to the balance in this account. To be eligible for clearance in a future rate proceeding, the OPEB amount must be material. Enersource may come forward for disposition in a future application for the amount accumulated in the deferral account, if any.

The Board further noted that this deferral account was being established in the absence of Board policy on the OPEB issue. The account will therefore continue until the earlier of:

- A decision by the Board to implement a policy respecting the OPEB which differs from the approach approved here, and
- The next rebasing application for Enersource.

### **Enersource Comment**

The draft Rate Order reflects the Board's findings related to OPEB deferral account. Refer to Appendix 6 for the MIFRS OPEB draft accounting order as requested by the Board.

**Issue 9.3 – Have all impacts of the transition to MIFRS been properly identified, and is the treatment of each of those impacts appropriate?**

Enersource submitted that it has used the Board Report for policy guidance on the transition to IFRS, and specifically its requirements for regulatory accounting, regulatory reporting, and the filing requirements.

**Board Findings**

The Board agreed that subject to the findings above, all MIFRS transition impacts have been properly identified and the treatments of those impacts have been addressed appropriately.

**Enersource Comment**

The draft Rate Order reflects the Board's findings.

**10. Smart Meters**

**Issue 10.1 – Are the proposed quanta and nature of smart meter costs, including the allocation and recovery methodologies appropriate?**

Enersource stated that its Smart Metering Integration Plan will be substantially complete before 2013, with all major expenditures incurred and virtually all customer accounts registered with the Meter Data Management and Repository.

Enersource sought approval of \$27 million in smart meter capital costs and \$2 million in operating expenses for smart meters installed between January 1, 2008 and December 31, 2012, and authorization to transfer the approved amounts from the smart meter deferral accounts, 1555 and 1556, to the appropriate fixed asset, revenue, and expense accounts. Enersource confirmed that smart meter costs previously reviewed and approved for recovery are not included in the smart meter costs for which it was seeking recovery in this Application.

Enersource's smart meter cost recovery included the recovery of costs "beyond minimum functionality" in two areas:

- Smart meters installed for GS > 50 kW customers; and
- Costs for CIS enhancements and TOU billing

Enersource used the Board's 2013 Smart Meter Model to calculate the Smart Meter Disposition Rider ("SMDR") to recover, for smart meters installed from 2008 to 2012, the deferred revenue requirement net of Smart Meter Funding Adder revenues and associated interest for the same period. The proposed SMDRs were a refund of \$0.71 per month to the residential class, a recovery of \$14.16 per month from the GS < 50 kW class and a refund of \$0.11 per month to the GS > 50 kW class. Enersource proposed that all SMDRs be effective for one year, from January 1, 2013 to December 31, 2013.

Enersource also sought Board approval to charge applicable customers for actual incremental costs incurred by the company in the "non-standard" installation and reading of smart meters, and related non-standard communication infrastructure. Enersource stated that such incremental costs are driven by customer requests for non-standard installation (e.g., accommodating customers who oppose wireless communication) and metering equipment beyond Enersource's standard smart meter installation.

## **Board Findings**

The Board approved Enersource's smart meter costs and the resulting class-specific SMDRs. In granting its approval for the historically incurred costs and the costs that were projected for 2012, the Board considered Enersource to have completed its smart meter deployment. As of January 1, 2013, no capital and operating costs for smart meters are to be tracked in Accounts 1555 and 1556. When smart meters are installed for new customers, these customers will pay rates that reflect the recovery

of smart meter costs. These additional smart meter costs shall be recorded in regular capital and operating expense accounts (e.g., Account 1860 for meter capital costs) as is the case with other regular distribution assets and costs.

The Board did not provide Enersource with the explicit approval to pass through actual incremental costs incurred by the company in the “non-standard” installation and reading of smart meters, and related non-standard communication infrastructure.

## Enersource Comment

The draft Rate Order reflects the Board’s findings related to smart meters.

Enersource has updated the SMDR to reduce the term by one month, as shown in Table 15 below. The SMDR will be effective from February 1, 2013 to December 31, 2013. Detailed calculations are provided in Appendix 7.

**Table 15: Smart Meter Disposition Rider Implementation (\$/kWh)**

Smart Meter Disposition Rider	Per July 23 Interrogatories	Per Decision January - December 2013	Per Decision Prorated for 11 months
Residential	(0.71)	(0.71)	(0.77)
General Service < 50 kW	14.16	14.16	15.45
Unmetered Scattered Load	-	-	-
General Service 50 kW - 499 kW	(0.11)	(0.11)	(0.13)
General Service 500 kW - 4999 kW	-	-	-
Large Use (> 5000 kW)	-	-	-
Street Lighting	-	-	-

## Issue 10.2 – Is the proposed treatment of stranded meter costs appropriate?

Enersource proposed to remove the forecasted stranded meter net book value of \$7.64 million (as of December 31, 2012) from its rate base and recover the amount through separate Stranded Meter Rate Riders (“SMRRs”) for the applicable

customer classes over a one-year period. Enersource originally proposed to allocate the residual net book value of stranded conventional meters based on the number of smart meters installed.

Enersource subsequently agreed in its Reply Argument to an allocation method based on the 2006-2007 cost allocation study (and as calculated in Undertaking JT1.2) as the preferable approach. The resulting proposed rate riders were \$1.59 per month to the residential class, \$15.28 per month from the GS < 50 kW class and \$21.60 per month to the GS > 50 kW class.

## **Board Findings**

The Board approved the recovery of \$7.64 million, which is the residual net book value of stranded conventional meters that were replaced by smart meters, through the class-specific stranded meter rate riders as calculated in Undertaking JT1.2. The Stranded Meter Rate Riders shall be in effect for one year, from January 1 to December 31, 2013.

## **Enersource Comment**

The draft Rate Order reflects the Board's findings related to stranded meters. The approved SMRRs will be implemented February 1, 2013, as shown in Table 16 below. Detailed calculations are provided in Appendix 7.

**Table 16: Stranded Meter Rate Rider Implementation (\$/kWh)**

<b>Stranded Meter Disposition Rider</b>	<b>Per July 23 Interrogatories</b>	<b>Per Decision/JT1.2 January - December 2013</b>	<b>Per Decision Prorated for 11 months</b>
Residential	3.23	1.59	1.73
General Service < 50 kW	3.40	15.28	16.67
Unmetered Scattered Load	-	-	-
General Service 50 kW - 499 kW	1.22	21.60	23.56
General Service 500 kW - 4999 kW	-	-	-
Large Use (> 5000 kW)	-	-	-
Street Lighting	-	-	-





**Enersource Hydro Mississauga Inc.**

EB-2012-0033

Draft Rate Order

Filed: December 20, 2012

**APPENDIX 1A – Draft Tariff of Rates and Charges, per Decision**



# Enersource Hydro Mississauga Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013

Implementation Date February 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0033

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to all residential services including, without limitation, single family or single unit dwellings, multi-family dwellings, row-type dwellings and subdivision developments. Energy is supplied in single phase, 3-wire, or three phase, 4-wire, having a nominal voltage of 120/240 Volts. There shall be only one delivery point to a dwelling. Further servicing details are available in the distributor's 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 or assessments that are required by law to be charged 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 Provincial Benefit and any applicable taxes.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	12.83
Stranded Conventional Meters Disposition Rate Rider - effective until December 31, 2013	\$	1.73
Smart Meter Disposition Rate Rider - effective until December 31, 2013	\$	-0.77
Distribution Volumetric Rate	\$/kWh	0.0129
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	\$/kWh	-0.0004
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	\$/kWh	-0.0001
Rate Rider for Foregone Revenue - effective until December 31, 2013	\$/kWh	0.0003
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	\$/kWh	-0.0011
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) - effective until April 30, 2013	\$/kWh	0.0003
Low Voltage Service Rate	\$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0073
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0057
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013		
Applicable only for Non-RPP Customers	\$/kWh	0.0005
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014		
Applicable only for Non-RPP Customers	\$/kWh	-0.0022

### 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

# Enersource Hydro Mississauga Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013  
Implementation Date February 1, 2013

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

**EB-2012-0033**

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's 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 or assessments that are required by law to be charged 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 Provincial Benefit and any applicable taxes.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	39.49
Stranded Conventional Meters Disposition Rate Rider - effective until December 31, 2013	\$	16.67
Smart Meter Disposition Rate Rider - effective until December 31, 2013	\$	15.45
Distribution Volumetric Rate	\$/kWh	0.0115
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	\$/kWh	-0.0004
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	\$/kWh	-0.0004
Rate Rider for Foregone Revenue - effective until December 31, 2013	\$/kWh	0
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	\$/kWh	-0.0011
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) - effective until April 30, 2013	\$/kWh	0.0002
Low Voltage Service Rate	\$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0052
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013		
Applicable only for Non-RPP Customers	\$/kWh	0.0006
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014		
Applicable only for Non-RPP Customers	\$/kWh	-0.0022

#### 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

# Enersource Hydro Mississauga Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013  
Implementation Date February 1, 2013

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

**EB-2012-0033**

### UNMETERED SCATTERED LOAD - PER CONNECTION SERVICE CLASSIFICATION

This classification applies to an 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 and the consumption is unmetered. The amount of electricity consumed by unmetered connections will be based on detailed information/documentation provided by the device's manufacturer and will be agreed to by Enersource Hydro Mississauga Inc. and the customer and may be subject to periodic monitoring of actual consumption. Eligible unmetered loads include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings. Further servicing details are available in the distributor's 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.

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#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge for Unmetered Scattered Load account (per connection)	\$	8.15
Distribution Volumetric Rate	\$/kWh	0.0149
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	\$/kWh	-0.0009
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	\$/kWh	0.0008
Rate Rider for Foregone Revenue - effective until December 31, 2013	\$/kWh	-0.0011
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	\$/kWh	-0.0012
Low Voltage Service Rate	\$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0052
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014		
Applicable only for Non-RPP Customers	\$/kWh	-0.0022

#### 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

# Enersource Hydro Mississauga Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013  
Implementation Date February 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0033

### GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 500 kW. Further servicing details are available in the distributor's 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.

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It should be noted that this schedule does not list any charges or assessments that are required by law to be charged 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 Provincial Benefit and any applicable taxes.

Notwithstanding the tariff of rates and charges listed below, the provisions of individually negotiated contracts with certain large use customers will prevail. Also, Enersource establishes billing demands at the greater of 100% of the kW, or 90% of the kVa amounts.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	69.54
Stranded Conventional Meters Disposition Rate Rider - effective until December 31, 2013	\$	23.56
Smart Meter Disposition Rate Rider - effective until December 31, 2013	\$	-0.13
Distribution Volumetric Rate	\$/kW	4.1853
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	\$/kW	-0.0775
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	\$/kW	-0.1835
Rate Rider for Foregone Revenue - effective until December 31, 2013	\$/kW	0.0037
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	\$/kW	-0.3693
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) - effective until April 30, 2013	\$/kW	0.0281
Low Voltage Service Rate	\$/kW	0.0874
Retail Transmission Rate – Network Service Rate	\$/kW	2.6160
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.6160
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.0283
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	2.0283
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013		
Applicable only for Non-RPP Customers	\$/kW	0.1489
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	-0.7339

#### 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

# Enersource Hydro Mississauga Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013  
Implementation Date February 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0033

### GENERAL SERVICE 500 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 500 kW but less than 5,000 kW. Further servicing details are available in the distributor's 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.

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It should be noted that this schedule does not list any charges or assessments that are required by law to be charged 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 Provincial Benefit and any applicable taxes.

Notwithstanding the tariff of rates and charges listed below, the provisions of individually negotiated contracts with certain large use customers will prevail. Also, Enersource establishes billing demands at the greater of 100% of the kW, or 90% of the kVa amounts.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	1,583.69
Distribution Volumetric Rate	\$/kW	2.1536
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	\$/kW	-0.0657
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	\$/kW	-0.2565
Rate Rider for Foregone Revenue - effective until December 31, 2013	\$/kW	0.0135
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	\$/kW	-0.4696
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) - effective until April 30, 2013	\$/kW	0.0111
Low Voltage Service Rate	\$/kW	0.0856
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.5309
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	1.9847
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013 Applicable only for Non-RPP Customers	\$/kW	0.1899
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014 Applicable only for Non-RPP Customers	\$/kW	-0.9425

#### 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

# Enersource Hydro Mississauga Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013

Implementation Date February 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0033

### LARGE USE > 5000 KW SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's 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.

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Notwithstanding the tariff of rates and charges listed below, the provisions of individually negotiated contracts with certain large use customers will prevail. Also, Enersource establishes billing demands at the greater of 100% of the kW, or 90% of the kVa amounts.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	12,486.80
Distribution Volumetric Rate	\$/kW	2.6731
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	\$/kW	-0.0635
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	\$/kW	-0.3816
Rate Rider for Foregone Revenue - effective until December 31, 2013	\$/kW	-0.0263
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	\$/kW	-0.6324
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) - effective until April 30, 2013	\$/kW	0.0035
Low Voltage Service Rate	\$/kW	0.0914
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.7007
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	2.1197
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013		
Applicable only for Non-RPP Customers	\$/kW	0.2516
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	-1.2714

#### 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



# Enersource Hydro Mississauga Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013  
Implementation Date February 1, 2013

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

**EB-2012-0033**

### STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting. Street Lighting is unmetered where energy consumption is estimated based on the connected wattage and calculated hours of use using methods established by the Ontario Energy Board. Further servicing details are available in the distributor's 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.

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#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per luminaire)	\$	1.37
Distribution Volumetric Rate	\$/kW	10.4571
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	\$/kW	-0.2674
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	\$/kW	2.7944
Rate Rider for Foregone Revenue - effective until December 31, 2013	\$/kW	0.0889
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	\$/kW	-0.3874
Low Voltage Service Rate	\$/kW	0.0632
Retail Transmission Rate – Network Service Rate	\$/kW	1.8116
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4666
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013		
Applicable only for Non-RPP Customers	\$/kW	0.1551
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	-0.7714

#### 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

**Enersource Hydro Mississauga Inc.**  
**TARIFF OF RATES AND CHARGES**  
Effective Date January 1, 2013  
Implementation Date February 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0033

**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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**Enersource Hydro Mississauga Inc.**  
**TARIFF OF RATES AND CHARGES**  
Effective Date January 1, 2013  
Implementation Date February 1, 2013

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

**EB-2012-0033**

**ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.40)
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
Request for other billing information	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Credit reference/credit check (plus credit agency costs - General Service)	\$	25.00
Income tax letter	\$	15.00
Returned cheque charge (plus bank charges)	\$	12.50
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable - Residential)	\$	20.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	10.00
Special meter reads	\$	30.00
Interval meter request change	\$	40.00

**Non-Payment of Account**

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	9.00
Disconnect/Reconnect at meter - during regular hours	\$	20.00
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	\$	400.00
Specific Charge for Access to the Power Poles - per pole/year	\$	22.35

**Enersource Hydro Mississauga Inc.**  
**TARIFF OF RATES AND CHARGES**  
Effective Date January 1, 2013  
Implementation Date February 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	1.0360
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Distribution Loss Factor - Primary Metered Customer < 5,000 kW	1.0256
Distribution Loss Factor - Primary Metered Customer > 5,000 kW	1.0045

**Enersource Hydro Mississauga Inc.**

EB-2012-0033

Draft Rate Order

Filed: December 20, 2012

**APPENDIX 1B**

**Draft Tariff of Rates and Charges, with Mitigation Adjustment to SMRR**



# Enersource Hydro Mississauga Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013

Implementation Date February 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0033

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to all residential services including, without limitation, single family or single unit dwellings, multi-family dwellings, row-type dwellings and subdivision developments. Energy is supplied in single phase, 3-wire, or three phase, 4-wire, having a nominal voltage of 120/240 Volts. There shall be only one delivery point to a dwelling. Further servicing details are available in the distributor's 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 or assessments that are required by law to be charged 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 Provincial Benefit and any applicable taxes.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	12.83
Stranded Conventional Meters Disposition Rate Rider - effective until December 31, 2013	\$	0.41
Smart Meter Disposition Rate Rider - effective until December 31, 2013	\$	-0.77
Distribution Volumetric Rate	\$/kWh	0.0129
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	\$/kWh	-0.0004
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	\$/kWh	-0.0001
Rate Rider for Foregone Revenue - effective until December 31, 2013	\$/kWh	0.0003
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	\$/kWh	-0.0011
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) - effective until April 30, 2013	\$/kWh	0.0003
Low Voltage Service Rate	\$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0073
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0057
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013		
Applicable only for Non-RPP Customers	\$/kWh	0.0005
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014		
Applicable only for Non-RPP Customers	\$/kWh	-0.0022

### 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

# Enersource Hydro Mississauga Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013  
Implementation Date February 1, 2013

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

**EB-2012-0033**

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's 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 or assessments that are required by law to be charged 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 Provincial Benefit and any applicable taxes.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	39.49
Stranded Conventional Meters Disposition Rate Rider - effective until December 31, 2013	\$	3.90
Smart Meter Disposition Rate Rider - effective until December 31, 2013	\$	15.45
Distribution Volumetric Rate	\$/kWh	0.0115
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	\$/kWh	-0.0004
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	\$/kWh	-0.0004
Rate Rider for Foregone Revenue - effective until December 31, 2013	\$/kWh	0
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	\$/kWh	-0.0011
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) - effective until April 30, 2013	\$/kWh	0.0002
Low Voltage Service Rate	\$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0052
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013		
Applicable only for Non-RPP Customers	\$/kWh	0.0006
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014		
Applicable only for Non-RPP Customers	\$/kWh	-0.0022

#### 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



# Enersource Hydro Mississauga Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013  
Implementation Date February 1, 2013

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

**EB-2012-0033**

### UNMETERED SCATTERED LOAD - PER CONNECTION SERVICE CLASSIFICATION

This classification applies to an 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 and the consumption is unmetered. The amount of electricity consumed by unmetered connections will be based on detailed information/documentation provided by the device's manufacturer and will be agreed to by Enersource Hydro Mississauga Inc. and the customer and may be subject to periodic monitoring of actual consumption. Eligible unmetered loads include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings. Further servicing details are available in the distributor's 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 or assessments that are required by law to be charged 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 Provincial Benefit and any applicable taxes.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge for Unmetered Scattered Load account (per connection)	\$	8.15
Distribution Volumetric Rate	\$/kWh	0.0149
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	\$/kWh	-0.0009
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	\$/kWh	0.0008
Rate Rider for Foregone Revenue - effective until December 31, 2013	\$/kWh	-0.0011
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	\$/kWh	-0.0012
Low Voltage Service Rate	\$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0052
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014		
Applicable only for Non-RPP Customers	\$/kWh	-0.0022

#### 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

# Enersource Hydro Mississauga Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013  
Implementation Date February 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0033

### GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 500 kW. Further servicing details are available in the distributor's 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 or assessments that are required by law to be charged 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 Provincial Benefit and any applicable taxes.

Notwithstanding the tariff of rates and charges listed below, the provisions of individually negotiated contracts with certain large use customers will prevail. Also, Enersource establishes billing demands at the greater of 100% of the kW, or 90% of the kVa amounts.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	69.54
Stranded Conventional Meters Disposition Rate Rider - effective until December 31, 2013	\$	5.51
Smart Meter Disposition Rate Rider - effective until December 31, 2013	\$	-0.13
Distribution Volumetric Rate	\$/kW	4.1853
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	\$/kW	-0.0775
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	\$/kW	-0.1835
Rate Rider for Foregone Revenue - effective until December 31, 2013	\$/kW	0.0037
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	\$/kW	-0.3693
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) - effective until April 30, 2013	\$/kW	0.0281
Low Voltage Service Rate	\$/kW	0.0874
Retail Transmission Rate – Network Service Rate	\$/kW	2.6160
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.6160
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.0283
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	2.0283
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013		
Applicable only for Non-RPP Customers	\$/kW	0.1489
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	-0.7339

#### 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

# Enersource Hydro Mississauga Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013  
Implementation Date February 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0033

### GENERAL SERVICE 500 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 500 kW but less than 5,000 kW. Further servicing details are available in the distributor's 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 or assessments that are required by law to be charged 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 Provincial Benefit and any applicable taxes.

Notwithstanding the tariff of rates and charges listed below, the provisions of individually negotiated contracts with certain large use customers will prevail. Also, Enersource establishes billing demands at the greater of 100% of the kW, or 90% of the kVa amounts.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	1,583.69
Distribution Volumetric Rate	\$/kW	2.1536
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	\$/kW	-0.0657
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	\$/kW	-0.2565
Rate Rider for Foregone Revenue - effective until December 31, 2013	\$/kW	0.0135
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	\$/kW	-0.4696
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) - effective until April 30, 2013	\$/kW	0.0111
Low Voltage Service Rate	\$/kW	0.0856
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.5309
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	1.9847
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013 Applicable only for Non-RPP Customers	\$/kW	0.1899
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014 Applicable only for Non-RPP Customers	\$/kW	-0.9425

#### 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

# Enersource Hydro Mississauga Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013

Implementation Date February 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0033

### LARGE USE > 5000 KW SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's 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 or assessments that are required by law to be charged 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 Provincial Benefit and any applicable taxes.

Notwithstanding the tariff of rates and charges listed below, the provisions of individually negotiated contracts with certain large use customers will prevail. Also, Enersource establishes billing demands at the greater of 100% of the kW, or 90% of the kVa amounts.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	12,486.80
Distribution Volumetric Rate	\$/kW	2.6731
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	\$/kW	-0.0635
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	\$/kW	-0.3816
Rate Rider for Foregone Revenue - effective until December 31, 2013	\$/kW	-0.0263
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	\$/kW	-0.6324
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery (2012) - effective until April 30, 2013	\$/kW	0.0035
Low Voltage Service Rate	\$/kW	0.0914
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.7007
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	2.1197
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013		
Applicable only for Non-RPP Customers	\$/kW	0.2516
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	-1.2714

#### 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

# Enersource Hydro Mississauga Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2013  
Implementation Date February 1, 2013

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

**EB-2012-0033**

### STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting. Street Lighting is unmetered where energy consumption is estimated based on the connected wattage and calculated hours of use using methods established by the Ontario Energy Board. Further servicing details are available in the distributor's 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.

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It should be noted that this schedule does not list any charges or assessments that are required by law to be charged 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 Provincial Benefit and any applicable taxes.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per luminaire)	\$	1.37
Distribution Volumetric Rate	\$/kW	10.4571
Rate Rider for Disposition of Accounts 1521 and 1562 (2012) - effective until April 30, 2013	\$/kW	-0.2674
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until December 31, 2013	\$/kW	2.7944
Rate Rider for Foregone Revenue - effective until December 31, 2013	\$/kW	0.0889
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until January 31, 2014	\$/kW	-0.3874
Low Voltage Service Rate	\$/kW	0.0632
Retail Transmission Rate – Network Service Rate	\$/kW	1.8116
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4666
Rate Rider for Global Adjustment Sub-Account Disposition (2013) - effective until December 31, 2013		
Applicable only for Non-RPP Customers	\$/kW	0.1551
Rate Rider for Global Adjustment Sub-Account Disposition (2012) - effective until January 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	-0.7714

#### 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

**Enersource Hydro Mississauga Inc.**  
**TARIFF OF RATES AND CHARGES**  
Effective Date January 1, 2013  
Implementation Date February 1, 2013

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2012-0033

**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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**Enersource Hydro Mississauga Inc.**  
**TARIFF OF RATES AND CHARGES**  
Effective Date January 1, 2013  
Implementation Date February 1, 2013

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

**EB-2012-0033**

**ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.40)
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
Request for other billing information	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Credit reference/credit check (plus credit agency costs - General Service)	\$	25.00
Income tax letter	\$	15.00
Returned cheque charge (plus bank charges)	\$	12.50
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable - Residential)	\$	20.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	10.00
Special meter reads	\$	30.00
Interval meter request change	\$	40.00

**Non-Payment of Account**

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	9.00
Disconnect/Reconnect at meter - during regular hours	\$	20.00
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	\$	400.00
Specific Charge for Access to the Power Poles - per pole/year	\$	22.35

**Enersource Hydro Mississauga Inc.**  
**TARIFF OF RATES AND CHARGES**  
Effective Date January 1, 2013  
Implementation Date February 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	1.0360
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Distribution Loss Factor - Primary Metered Customer < 5,000 kW	1.0256
Distribution Loss Factor - Primary Metered Customer > 5,000 kW	1.0045



**Enersource Hydro Mississauga Inc.**

EB-2012-0033

Draft Rate Order

Filed: December 20, 2012

**APPENDIX 2A**

**Customer Bill Impacts – OEB Appendix 2-V, per Decision**



## Appendix 2-V 2013 Bill Impacts

Customer Class:

Residential - RPP

Consumption: 800 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 11.87	1	\$ 11.87	\$ 12.83	1	\$ 12.83	\$ 0.96	8.09%
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0119	800	\$ 9.52	\$ 0.0129	800	\$ 10.32	\$ 0.80	8.40%
Low Voltage Rate Adder			800	\$ -	\$ 0.0002	800	\$ 0.16	\$ 0.16	
Volumetric Rate Adder(s)			800	\$ -		800	\$ -	\$ -	
Volumetric Rate Rider(s)			800	\$ -		800	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly		800	\$ -	-\$ 0.77	1	-\$ 0.77	-\$ 0.77	
LRAM & SSM Rate Rider	per kWh	\$ 0.0003	800	\$ 0.24	\$ 0.0003	800	\$ 0.24	\$ -	0.00%
Deferral/Variance Account	per kWh	-\$ 0.0015	800	-\$ 1.20	-\$ 0.0016	800	-\$ 1.28	-\$ 0.08	6.67%
Disposition Rate Rider									
Stranded Meters Disposition	Monthly			\$ -	\$ 1.73	1	\$ 1.73	\$ 1.73	
Tax Change	per kWh	-\$ 0.0004	800	-\$ 0.32	\$ -	800	\$ -	\$ -	
Foregone Revenue	per kWh			\$ -	\$ 0.0003	800	\$ 0.24	\$ 0.24	
				\$ -			\$ -	\$ -	
<b>Sub-Total A - Distribution</b>				<b>\$ 20.11</b>			<b>\$ 23.47</b>	<b>\$ 3.36</b>	<b>16.71%</b>
RTSR - Network	per kWh	\$ 0.0073	800	\$ 5.84	\$ 0.0073	800	\$ 5.84	\$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0057	800	\$ 4.56	\$ 0.0057	800	\$ 4.56	\$ -	0.00%
<b>Sub-Total B - Delivery (including Sub-Total A)</b>				<b>\$ 30.51</b>			<b>\$ 33.87</b>	<b>\$ 3.36</b>	<b>11.01%</b>
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	829	\$ 4.31	\$ 0.0052	829	\$ 4.31	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	829	\$ 0.91	\$ 0.0011	829	\$ 0.91	\$ -	0.00%
Special Purpose Charge			800	\$ -		800	\$ -	\$ -	
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	800	\$ 5.60	\$ 0.0070	800	\$ 5.60	\$ -	0.00%
Energy	per kWh	\$ 0.0740	829	\$ 61.35	\$ 0.0740	829	\$ 61.35	\$ -	0.00%
Energy	per kWh	\$ 0.0870		\$ -	\$ 0.0870	0	\$ -	\$ -	
				\$ -			\$ -	\$ -	
<b>Total Bill (before Taxes)</b>				<b>\$ 102.93</b>			<b>\$ 106.29</b>	<b>\$ 3.36</b>	<b>3.26%</b>
HST		13%		\$ 13.38	13%		\$ 13.82	\$ 0.44	3.26%
<b>Total Bill (including Sub-total B)</b>				<b>\$ 116.31</b>			<b>\$ 120.11</b>	<b>\$ 3.80</b>	<b>3.27%</b>
<b>Ontario Clean Energy Benefit<sup>1</sup></b>				<b>-\$ 11.63</b>			<b>-\$ 12.01</b>	<b>-\$ 0.38</b>	<b>3.27%</b>
<b>Total Bill (including OCEB)</b>				<b>\$ 104.68</b>			<b>\$ 108.10</b>	<b>\$ 3.42</b>	<b>3.27%</b>
<b>Loss Factor (%)</b>				<b>3.600%</b>			<b>3.60%</b>		

<sup>1</sup> 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&lt;50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS&gt;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.

## Appendix 2-V 2013 Bill Impacts

Customer Class:		Residential - Non-RPP							
Consumption		800 kWh							
	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Service Charge	Monthly	\$ 11.87	1	\$ 11.87	\$ 12.83	1	\$ 12.83	\$ 0.96	8.09%
Rate Adder	Monthly	\$ -	1	\$ -		1	\$ -	\$ -	
Large Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Large Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Volumetric Rate	per kWh	\$ 0.0119	800	\$ 9.52	\$ 0.0129	800	\$ 10.32	\$ 0.80	8.40%
Rate Adder			800	\$ -	\$ 0.0002	800	\$ 0.16	\$ 0.16	
Rate Adder(s)			800	\$ -		800	\$ -	\$ -	
Rate Rider(s)			800	\$ -		800	\$ -	\$ -	
Disposition Rider	Monthly		800	\$ -	-\$ 0.77	1	-\$ 0.77	-\$ 0.77	
LRM Rate Rider	per kWh	\$ 0.0003	800	\$ 0.24	\$ 0.0003	800	\$ 0.24	\$ -	0.00%
Variance Account	per kWh	-\$ 0.0037	800	-\$ 2.96	-\$ 0.0033	800	-\$ 2.64	\$ 0.32	-10.81%
Rate Rider									
Meters Disposition	Monthly			\$ -	\$ 1.73	1	\$ 1.73	\$ 1.73	
	per kWh	-\$ 0.0004	800	-\$ 0.32	\$ -	800	\$ -	\$ -	
Revenue	per kWh			\$ -	\$ 0.0003	800	\$ 0.24	\$ 0.24	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 18.35			\$ 22.11	\$ 3.76	20.49%
Work	per kWh	\$ 0.0073	800	\$ 5.84	\$ 0.0073	800	\$ 5.84	\$ -	0.00%
and	per kWh	\$ 0.0057	800	\$ 4.56	\$ 0.0057	800	\$ 4.56	\$ -	0.00%
on Connection									
Sub-Total B - Delivery				\$ 28.75			\$ 32.51	\$ 3.76	13.08%
Sub-Total A)									
Market Service	per kWh	\$ 0.0052	829	\$ 4.31	\$ 0.0052	829	\$ 4.31	\$ -	0.00%
(SC)									
Remote Rate	per kWh	\$ 0.0011	829	\$ 0.91	\$ 0.0011	829	\$ 0.91	\$ -	0.00%
(RRP)									
Base Charge			800	\$ -		800	\$ -	\$ -	
Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Charge (DRC)	per kWh	\$ 0.0070	800	\$ 5.60	\$ 0.0070	800	\$ 5.60	\$ -	0.00%
	per kWh	\$ 0.0740	829	\$ 61.35	\$ 0.0740	829	\$ 61.35	\$ -	0.00%
	per kWh	\$ 0.0870	0	\$ -	\$ 0.0870	0	\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total (before Taxes)				\$ 101.17			\$ 104.93	\$ 3.76	3.72%
		13%		\$ 13.15	13%		\$ 13.64	\$ 0.49	3.72%
Total (including Sub-total				\$ 114.32			\$ 118.57	\$ 4.25	3.72%
on Energy Benefit				-\$ 11.43			-\$ 11.86	-\$ 0.43	3.76%
Total (including OCEB)				\$ 102.89			\$ 106.71	\$ 3.82	3.71%
Loss Factor (%)		3.600%			3.60%				

<sup>1</sup> 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.

## Appendix 2-V 2013 Bill Impacts

Customer Class: **GS < 50 - RPP**

Consumption **2000** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 39.93	1	\$ 39.93	\$ 39.49	1	\$ 39.49	-\$ 0.44	-1.10%
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0116	2000	\$ 23.20	\$ 0.0115	2000	\$ 23.00	-\$ 0.20	-0.86%
Low Voltage Rate Adder			2000	\$ -	\$ 0.0002	2000	\$ 0.40	\$ 0.40	
Volumetric Rate Adder(s)			2000	\$ -		2000	\$ -	\$ -	
Volumetric Rate Rider(s)			2000	\$ -		2000	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly		2000	\$ -	\$ 15.45	1	\$ 15.45	\$ 15.45	
LRAM & SSM Rate Rider	per kWh	\$ 0.0002	2000	\$ 0.40	\$ 0.0002	2000	\$ 0.40	\$ -	0.00%
Deferral/Variance Account	per kWh	-\$ 0.0015	2000	-\$ 3.00	-\$ 0.0019	2000	-\$ 3.80	-\$ 0.80	26.67%
Disposition Rate Rider									
Stranded Meters Disposition	Monthly			\$ -	\$ 16.67	1	\$ 16.67	\$ 16.67	
Tax Change	per kWh	-\$ 0.0003	2000	-\$ 0.60	\$ -	2000	\$ -	\$ -	
Foregone Revenue	per kWh			\$ -	\$ -	2000	\$ -	\$ -	
				\$ -			\$ -	\$ -	
<b>Sub-Total A - Distribution</b>				<b>\$ 59.93</b>			<b>\$ 91.61</b>	<b>\$ 31.68</b>	<b>52.86%</b>
RTSR - Network	per kWh	\$ 0.0068	2000	\$ 13.60	\$ 0.0068	2000	\$ 13.60	\$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0052	2000	\$ 10.40	\$ 0.0052	2000	\$ 10.40	\$ -	0.00%
<b>Sub-Total B - Delivery (including Sub-Total A)</b>				<b>\$ 83.93</b>			<b>\$ 115.61</b>	<b>\$ 31.68</b>	<b>37.75%</b>
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	2072	\$ 10.77	\$ 0.0052	2072	\$ 10.77	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	2072	\$ 2.28	\$ 0.0011	2072	\$ 2.28	\$ -	0.00%
Special Purpose Charge			2000	\$ -		2000	\$ -	\$ -	
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	2000	\$ 14.00	\$ 0.0070	2000	\$ 14.00	\$ -	0.00%
Energy	per kWh	\$ 0.0740	750	\$ 55.50	\$ 0.0740	750	\$ 55.50	\$ -	0.00%
Energy	per kWh	\$ 0.0870	1322	\$ 115.01	\$ 0.0870	1322	\$ 115.01	\$ -	0.00%
				\$ -			\$ -	\$ -	
<b>Total Bill (before Taxes)</b>				<b>\$ 281.75</b>			<b>\$ 313.43</b>	<b>\$ 31.68</b>	<b>11.24%</b>
HST		13%		\$ 36.63	13%		\$ 40.75	\$ 4.12	11.24%
<b>Total Bill (including Sub-total B)</b>				<b>\$ 318.37</b>			<b>\$ 354.17</b>	<b>\$ 35.80</b>	<b>11.24%</b>
<b>Ontario Clean Energy Benefit</b> <sup>1</sup>				<b>-\$ 31.84</b>			<b>-\$ 35.42</b>	<b>-\$ 3.58</b>	<b>11.24%</b>
<b>Total Bill (including OCEB)</b>				<b>\$ 286.53</b>			<b>\$ 318.75</b>	<b>\$ 32.22</b>	<b>11.24%</b>
<b>Loss Factor (%)</b>		3.600%			3.60%				

<sup>1</sup> 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.

## Appendix 2-V 2013 Bill Impacts

Customer Class:		GS < 50 - Non-RPP									
Consumption		2000 kWh									
Charge Unit		Current Board-Approved			Proposed			Impact			
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	Monthly	\$ 39.93	1	\$ 39.93	\$ 39.49	1	\$ 39.49	-\$ 0.44	-1.10%		
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -			
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -			
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -			
Distribution Volumetric Rate	per kWh	\$ 0.0116	2000	\$ 23.20	\$ 0.0115	2000	\$ 23.00	-\$ 0.20	-0.86%		
Low Voltage Rate Adder			2000	\$ -	\$ 0.0002	2000	\$ 0.40	\$ 0.40			
Volumetric Rate Adder(s)			2000	\$ -		2000	\$ -	\$ -			
Volumetric Rate Rider(s)			2000	\$ -		2000	\$ -	\$ -			
Smart Meter Disposition Rider	Monthly		2000	\$ -	\$ 15.45	1	\$ 15.45	\$ 15.45			
LRAM & SSM Rate Rider	per kWh	\$ 0.0002	2000	\$ 0.40	\$ 0.0002	2000	\$ 0.40	\$ -	0.00%		
Deferral/Variance Account	per kWh	-\$ 0.0037	2000	-\$ 7.40	-\$ 0.0035	2000	-\$ 7.00	\$ 0.40	-5.41%		
Disposition Rate Rider											
Stranded Meters Disposition	Monthly			\$ -	\$ 16.67	1	\$ 16.67	\$ 16.67			
Tax Change	per kWh	-\$ 0.0003	2000	-\$ 0.60	\$ -	2000	\$ -	\$ -			
Foregone Revenue	per kWh			\$ -	\$ -	2000	\$ -	\$ -			
				\$ -			\$ -	\$ -			
<b>Sub-Total A - Distribution</b>				<b>\$ 55.53</b>			<b>\$ 88.41</b>	<b>\$ 32.88</b>	<b>59.21%</b>		
RTSR - Network	per kWh	\$ 0.0068	2000	\$ 13.60	\$ 0.0068	2000	\$ 13.60	\$ -	0.00%		
RTSR - Line and Transformation Connection	per kWh	\$ 0.0052	2000	\$ 10.40	\$ 0.0052	2000	\$ 10.40	\$ -	0.00%		
<b>Sub-Total B - Delivery (including Sub-Total A)</b>				<b>\$ 79.53</b>			<b>\$ 112.41</b>	<b>\$ 32.88</b>	<b>41.34%</b>		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	2072	\$ 10.77	\$ 0.0052	2072	\$ 10.77	\$ -	0.00%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	2072	\$ 2.28	\$ 0.0011	2072	\$ 2.28	\$ -	0.00%		
Special Purpose Charge			2000	\$ -		2000	\$ -	\$ -			
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	2000	\$ 14.00	\$ 0.0070	2000	\$ 14.00	\$ -	0.00%		
Energy	per kWh	\$ 0.0740	750	\$ 55.50	\$ 0.0740	750	\$ 55.50	\$ -	0.00%		
Energy	per kWh	\$ 0.0870	1322	\$ 115.01	\$ 0.0870	1322	\$ 115.01	\$ -	0.00%		
				\$ -			\$ -	\$ -			
<b>Total Bill (before Taxes)</b>				<b>\$ 277.35</b>			<b>\$ 310.23</b>	<b>\$ 32.88</b>	<b>11.86%</b>		
HST		13%		\$ 36.06	13%		\$ 40.33	\$ 4.27	11.86%		
<b>Total Bill (including Sub-total B)</b>				<b>\$ 313.40</b>			<b>\$ 350.56</b>	<b>\$ 37.16</b>	<b>11.86%</b>		
<b>Ontario Clean Energy Benefit</b> <sup>1</sup>				<b>-\$ 31.34</b>			<b>-\$ 35.06</b>	<b>-\$ 3.72</b>	<b>11.87%</b>		
<b>Total Bill (including OCEB)</b>				<b>\$ 282.06</b>			<b>\$ 315.50</b>	<b>\$ 33.44</b>	<b>11.86%</b>		
<b>Loss Factor (%)</b>		3.600%			3.60%						

<sup>1</sup> 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.

## Appendix 2-V 2013 Bill Impacts

Customer Class:		Unmetered Scattered Load									
Consumption		300 kWh									
	Charge Unit	Current Board-Approved			Proposed			Impact			
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	Monthly	\$ 10.69	1	\$ 10.69	\$ 8.15	1	\$ 8.15	-\$ 2.54	-23.76%		
Smart Meter Rate Adder	Monthly		1	\$ -		1	\$ -	\$ -			
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -			
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -			
Distribution Volumetric Rate	per kWh	\$ 0.0195	300	\$ 5.85	\$ 0.0149	300	\$ 4.47	-\$ 1.38	-23.59%		
Low Voltage Rate Adder			300	\$ -	\$ 0.0002	300	\$ 0.06	\$ 0.06			
Volumetric Rate Adder(s)			300	\$ -		300	\$ -	\$ -			
Volumetric Rate Rider(s)			300	\$ -		300	\$ -	\$ -			
Smart Meter Disposition Rider	Monthly		300	\$ -	\$ -	1	\$ -	\$ -			
LRAM & SSM Rate Rider	per kWh	\$ -	300	\$ -	\$ -	300	\$ -	\$ -			
Deferral/Variance Account	per kWh	-\$ 0.0021	300	-\$ 0.63	-\$ 0.0013	300	-\$ 0.39	\$ 0.24	-38.10%		
Disposition Rate Rider				\$ -			\$ -	\$ -			
Tax Change	per kWh	-\$ 0.0007	300	-\$ 0.21	\$ -	300	\$ -	\$ -			
Forgone Revenue				\$ -	-\$ 0.0011	300	\$ 0.33	-\$ 0.33			
				\$ -			\$ -	\$ -			
<b>Sub-Total A - Distribution</b>				<b>\$ 15.70</b>			<b>\$ 11.96</b>	<b>-\$ 3.74</b>	<b>-23.82%</b>		
RTSR - Network	per kWh	\$ 0.0068	300	\$ 2.04	\$ 0.0068	300	\$ 2.04	\$ -	0.00%		
RTSR - Line and Transformation Connection	per kWh	\$ 0.0052	300	\$ 1.56	\$ 0.0052	300	\$ 1.56	\$ -	0.00%		
<b>Sub-Total B - Delivery (including Sub-Total A)</b>				<b>\$ 19.30</b>			<b>\$ 15.56</b>	<b>-\$ 3.74</b>	<b>-19.38%</b>		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	311	\$ 1.62	\$ 0.0052	311	\$ 1.62	\$ -	0.00%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	311	\$ 0.34	\$ 0.0011	311	\$ 0.34	\$ -	0.00%		
Special Purpose Charge			300	\$ -		300	\$ -	\$ -			
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	300	\$ 2.10	\$ 0.0070	300	\$ 2.10	\$ -	0.00%		
Energy	per kWh	\$ 0.0740	311	\$ 23.01	\$ 0.0740	311	\$ 23.01	\$ -	0.00%		
Energy	per kWh	\$ 0.0870	0	\$ -	\$ 0.0870	0	\$ -	\$ -			
				\$ -			\$ -	\$ -			
<b>Total Bill (before Taxes)</b>				<b>\$ 46.62</b>			<b>\$ 42.88</b>	<b>-\$ 3.74</b>	<b>-8.02%</b>		
HST		13%		\$ 6.06	13%		\$ 5.57	-\$ 0.49	-8.02%		
<b>Total Bill (including Sub-total B)</b>				<b>\$ 52.68</b>			<b>\$ 48.46</b>	<b>-\$ 4.22</b>	<b>-8.01%</b>		
<b>Ontario Clean Energy Benefit<sup>1</sup></b>				<b>-\$ 5.27</b>			<b>-\$ 4.85</b>	<b>\$ 0.42</b>	<b>-7.97%</b>		
<b>Total Bill (including OCEB)</b>				<b>\$ 47.41</b>			<b>\$ 43.61</b>	<b>-\$ 3.80</b>	<b>-8.02%</b>		
<b>Loss Factor (%)</b>		3.600%			3.60%						

<sup>1</sup> 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.

## Appendix 2-V 2013 Bill Impacts

Customer Class:		GS 50 - 499 kW									
		Consumption 230 kW			100000 kWh						
	Charge Unit	Current Board-Approved			Proposed			Impact			
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	Monthly	\$ 69.86	1	\$ 69.86	\$ 69.54	1	\$ 69.54	-\$ 0.32	-0.46%		
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -			
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -			
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -			
Distribution Volumetric Rate	per kW	\$ 4.2044	230	\$ 967.01	\$ 4.1853	230	\$ 962.62	-\$ 4.39	-0.45%		
Low Voltage Rate Adder			230	\$ -	\$ 0.0874	230	\$ 20.10	\$ 20.10			
Volumetric Rate Adder(s)			230	\$ -		230	\$ -	\$ -			
Volumetric Rate Rider(s)			230	\$ -		230	\$ -	\$ -			
Smart Meter Disposition Rider	Monthly			\$ -	-\$ 0.13	1	-\$ 0.13	-\$ 0.13			
LRAM & SSM Rate Rider	per kW	\$ 0.0281	230	\$ 6.46	\$ 0.0281	230	\$ 6.46	\$ -	0.00%		
Deferral/Variance Account	per kW	-\$ 1.1807	230	-\$ 271.56	-\$ 1.2153	230	-\$ 279.52	-\$ 7.96	2.93%		
Disposition Rate Rider											
Stranded Meters Disposition	Monthly			\$ -	\$ 23.56	1	\$ 23.56	\$ 23.56			
Tax Change	per kW	-\$ 0.0626	230	-\$ 14.40	\$ -	230	\$ -	\$ 0.85			
Foregone Revenue	per kW			\$ -	\$ 0.0037	230	\$ 0.85	\$ -			
				\$ -			\$ -	\$ -			
<b>Sub-Total A - Distribution</b>				<b>\$ 757.38</b>			<b>\$ 803.49</b>	<b>\$ 46.11</b>	<b>6.09%</b>		
RTSR - Network	per kW	\$ 2.6160	230	\$ 601.68	\$ 2.6160	230	\$ 601.68	\$ -	0.00%		
RTSR - Line and Transformation Connection	per kW	\$ 2.0283	230	\$ 466.51	\$ 2.0283	230	\$ 466.51	\$ -	0.00%		
<b>Sub-Total B - Delivery (including Sub-Total A)</b>				<b>\$ 1,825.57</b>			<b>\$ 1,871.68</b>	<b>\$ 46.11</b>	<b>2.53%</b>		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	103601	\$ 538.73	\$ 0.0052	103601	\$ 538.73	\$ -	0.00%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	103601	\$ 113.96	\$ 0.0011	103601	\$ 113.96	\$ -	0.00%		
Special Purpose Charge			103601	\$ -		230	\$ -	\$ -			
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	100000	\$ 700.00	\$ 0.0070	100000	\$ 700.00	\$ -	0.00%		
Energy	per kWh	\$ 0.0740	750	\$ 55.50	\$ 0.0740	750	\$ 55.50	\$ -	0.00%		
Energy	per kWh	\$ 0.0870	102851	\$ 8,948.04	\$ 0.0870	102851	\$ 8,948.04	\$ -	0.00%		
				\$ -			\$ -	\$ -			
<b>Total Bill (before Taxes)</b>				<b>\$ 12,182.04</b>			<b>\$ 12,228.15</b>	<b>\$ 46.11</b>	<b>0.38%</b>		
HST		13%		\$ 1,583.66	13%		\$ 1,589.66	\$ 5.99	0.38%		
<b>Total Bill (including Sub-total B)</b>				<b>\$ 13,765.70</b>			<b>\$ 13,817.81</b>	<b>\$ 52.11</b>	<b>0.38%</b>		
<b>Ontario Clean Energy Benefit</b> <sup>1</sup>				\$ -			\$ -	\$ -			
<b>Total Bill (including OCEB)</b>				<b>\$ 13,765.70</b>			<b>\$ 13,817.81</b>	<b>\$ 52.11</b>	<b>0.38%</b>		
<b>Loss Factor (%)</b>				<b>3.600%</b>			<b>3.60%</b>				

<sup>1</sup> 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.



## Appendix 2-V 2013 Bill Impacts

Customer Class:		GS 500 - 4999 kW									
Consumption		2250 kW				400000 kWh					
Charge Unit		Current Board-Approved				Proposed				Impact	
		Rate (\$)	Volume	Charge (\$)		Rate (\$)	Volume	Charge (\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$ 1,538.27	1	\$ 1,538.27		\$ 1,583.69	1	\$ 1,583.69		\$ 45.42	2.95%
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -		\$ -	1	\$ -		\$ -	
Service Charge Rate Adder(s)			1	\$ -			1	\$ -		\$ -	
Service Charge Rate Rider(s)			1	\$ -			1	\$ -		\$ -	
Distribution Volumetric Rate	per kW	\$ 2.0981	2250	\$ 4,720.73		\$ 2.1536	2250	\$ 4,845.60		\$ 124.87	2.65%
Low Voltage Rate Adder			2250	\$ -		\$ 0.0856	2250	\$ 192.60		\$ 192.60	
Volumetric Rate Adder(s)			2250	\$ -			2250	\$ -		\$ -	
Volumetric Rate Rider(s)			2250	\$ -			2250	\$ -		\$ -	
Smart Meter Disposition Rider			2250	\$ -			1	\$ -		\$ -	
LRAM & SSM Rate Rider	per kW	\$ 0.0111	2250	\$ 24.98		\$ 0.0111	2250	\$ 24.98		\$ -	0.00%
Deferral/Variance Account	per kW	-\$ 1.4778	2250	-\$ 3,325.05		-\$ 1.5444	2250	-\$ 3,474.90		-\$ 149.85	4.51%
Disposition Rate Rider				\$ -				\$ -		\$ -	
Tax Change	per kW	-\$ 0.0494	2250	-\$ 111.15		\$ -	2250	\$ -		\$ -	
Forgone Revenue				\$ -		\$ 0.0135	2250	\$ 30.38		\$ 30.38	
				\$ -				\$ -		\$ -	
<b>Sub-Total A - Distribution</b>				<b>\$ 2,847.77</b>				<b>\$ 3,202.34</b>		<b>\$ 354.57</b>	<b>12.45%</b>
RTSR - Network	per kW	\$ 2.5309	2250	\$ 5,694.53		\$ 2.5309	2250	\$ 5,694.53		\$ -	0.00%
RTSR - Line and Transformation Connection	per kW	\$ 1.9847	2250	\$ 4,465.58		\$ 1.9847	2250	\$ 4,465.58		\$ -	0.00%
<b>Sub-Total B - Delivery (including Sub-Total A)</b>				<b>\$ 13,007.87</b>				<b>\$ 13,362.44</b>		<b>\$ 354.57</b>	<b>2.73%</b>
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	414401	\$ 2,154.89		\$ 0.0052	414401	\$ 2,154.89		\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	414401	\$ 455.84		\$ 0.0011	414401	\$ 455.84		\$ -	0.00%
Special Purpose Charge			414401	\$ -			2250	\$ -		\$ -	
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	400000	\$ 2,800.00		\$ 0.0070	400000	\$ 2,800.00		\$ -	0.00%
Energy	per kWh	\$ 0.0740	750	\$ 55.50		\$ 0.0740	750	\$ 55.50		\$ -	0.00%
Energy	per kWh	\$ 0.0870	413651	\$ 35,987.64		\$ 0.0870	413651	\$ 35,987.64		\$ -	0.00%
				\$ -				\$ -		\$ -	
<b>Total Bill (before Taxes)</b>				<b>\$ 54,461.98</b>				<b>\$ 54,816.55</b>		<b>\$ 354.57</b>	<b>0.65%</b>
HST		13%		\$ 7,080.06		13%		\$ 7,126.15		\$ 46.09	0.65%
<b>Total Bill (including Sub-total B)</b>				<b>\$ 61,542.04</b>				<b>\$ 61,942.71</b>		<b>\$ 400.67</b>	<b>0.65%</b>
<b>Ontario Clean Energy Benefit</b> <sup>1</sup>				\$ -				\$ -		\$ -	
<b>Total Bill (including OCEB)</b>				<b>\$ 61,542.04</b>				<b>\$ 61,942.71</b>		<b>\$ 400.67</b>	<b>0.65%</b>
<b>Loss Factor (%)</b>			3.600%				3.60%				

<sup>1</sup> 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.

## Appendix 2-V 2013 Bill Impacts

Customer Class:		Large Use									
		Consumption 5000 kW				3000000 kWh					
	Charge Unit	Current Board-Approved				Proposed				Impact	
		Rate (\$)	Volume	Charge (\$)		Rate (\$)	Volume	Charge (\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$ 13,856.90	1	\$ 13,856.90		\$ 12,486.80	1	\$ 12,486.80		-\$ 1,370.10	-9.89%
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -			1	\$ -		\$ -	
Service Charge Rate Adder(s)			1	\$ -			1	\$ -		\$ -	
Service Charge Rate Rider(s)			1	\$ -			1	\$ -		\$ -	
Distribution Volumetric Rate	per kW	\$ 2.9225	5000	\$ 14,612.50		\$ 2.6731	5000	\$ 13,365.50		-\$ 1,247.00	-8.53%
Low Voltage Rate Adder			5000	\$ -		\$ 0.0914	5000	\$ 457.00		\$ 457.00	
Volumetric Rate Adder(s)			5000	\$ -			5000	\$ -		\$ -	
Volumetric Rate Rider(s)			5000	\$ -			5000	\$ -		\$ -	
Smart Meter Disposition Rider			5000	\$ -			1	\$ -		\$ -	
LRAM & SSM Rate Rider	per kW	\$ 0.0035	5000	\$ 17.50		\$ 0.0035	5000	\$ 17.50		\$ -	0.00%
Deferral/Variance Account	per kW	-\$ 1.9673	5000	-\$ 9,836.50		-\$ 2.0973	5000	-\$ 10,486.50		-\$ 650.00	6.61%
Disposition Rate Rider				\$ -				\$ -		\$ -	
Tax Change	per kW	-\$ 0.0502	5000	-\$ 251.00		\$ -	5000	\$ -		\$ -	
Foregone Revenue	per kW			\$ -		-\$ 0.0263	5000	-\$ 131.50		-\$ 131.50	
				\$ -				\$ -		\$ -	
<b>Sub-Total A - Distribution</b>				<b>\$ 18,399.40</b>				<b>\$ 15,708.80</b>		<b>-\$ 2,690.60</b>	<b>-14.62%</b>
RTSR - Network	per kW	\$ 2.7007	5000	\$ 13,503.50		\$ 2.7007	5000	\$ 13,503.50		\$ -	0.00%
RTSR - Line and Transformation Connection	per kW	\$ 2.1197	5000	\$ 10,598.50		\$ 2.1197	5000	\$ 10,598.50		\$ -	0.00%
<b>Sub-Total B - Delivery (including Sub-Total A)</b>				<b>\$ 42,501.40</b>				<b>\$ 39,810.80</b>		<b>-\$ 2,690.60</b>	<b>-6.33%</b>
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	3043500	\$ 15,826.20		\$ 0.0052	3043500	\$ 15,826.20		\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	3043500	\$ 3,347.85		\$ 0.0011	3043500	\$ 3,347.85		\$ -	0.00%
Special Purpose Charge			3043500	\$ -			5000	\$ -		\$ -	
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	3000000	\$ 21,000.00		\$ 0.0070	3000000	\$ 21,000.00		\$ -	0.00%
Energy	per kWh	\$ 0.0740	750	\$ 55.50		\$ 0.0740	750	\$ 55.50		\$ -	0.00%
Energy	per kWh	\$ 0.0870	3042750	\$ 264,719.25		\$ 0.0870	3042750	\$ 264,719.25		\$ -	0.00%
				\$ -				\$ -		\$ -	
<b>Total Bill (before Taxes)</b>				<b>\$ 347,450.45</b>				<b>\$ 344,759.85</b>		<b>-\$ 2,690.60</b>	<b>-0.77%</b>
HST		13%		\$ 45,168.56		13%		\$ 44,818.78		-\$ 349.78	-0.77%
<b>Total Bill (including Sub-total B)</b>				<b>\$ 392,619.01</b>				<b>\$ 389,578.63</b>		<b>-\$ 3,040.38</b>	<b>-0.77%</b>
<b>Ontario Clean Energy Benefit</b> <sup>1</sup>				\$ -				\$ -		\$ -	
<b>Total Bill (including OCEB)</b>				<b>\$ 392,619.01</b>				<b>\$ 389,578.63</b>		<b>-\$ 3,040.38</b>	<b>-0.77%</b>
<b>Loss Factor (%)</b>		1.4500%				1.4500%					

<sup>1</sup> 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.

## Appendix 2-V 2013 Bill Impacts

Customer Class:		Streetlighting									
		Consumption 0.1 kW				33 kWh					
	Charge Unit	Current Board-Approved				Proposed				Impact	
		Rate (\$)	Volume	Charge (\$)		Rate (\$)	Volume	Charge (\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$ 1.34	1	\$ 1.34		\$ 1.37	1	\$ 1.37		\$ 0.03	2.24%
Smart Meter Rate Adder			1	\$ -			1	\$ -		\$ -	
Service Charge Rate Adder(s)			1	\$ -			1	\$ -		\$ -	
Service Charge Rate Rider(s)			1	\$ -			1	\$ -		\$ -	
Distribution Volumetric Rate	per kW	\$ 10.2587	0.1	\$ 1.03		\$ 10.4571	0.1	\$ 1.05		\$ 0.02	1.93%
Low Voltage Rate Adder			0.1	\$ -		\$ 0.0632	0.1	\$ 0.01		\$ 0.01	
Volumetric Rate Adder(s)			0.1	\$ -			0.1	\$ -		\$ -	
Volumetric Rate Rider(s)			0.1	\$ -			0.1	\$ -		\$ -	
Smart Meter Disposition Rider			0.1	\$ -			1	\$ -		\$ -	
LRAM & SSM Rate Rider	per kW	\$ -	0.1	\$ -		\$ -	0.1	\$ -		\$ -	
Deferral/Variance Account	per kW	-\$ 1.4262	0.1	-\$ 0.14		\$ 1.5233	0.1	\$ 0.15		\$ 0.29	-206.81%
Disposition Rate Rider				\$ -				\$ -		\$ -	
Tax Change	per kW	-\$ 0.2253	0.1	-\$ 0.02		\$ -	0.1	\$ -		\$ 0.02	-100.00%
Foregone Revenue	per kW			\$ -		\$ 0.0889	0.1	\$ 0.01		\$ 0.01	
				\$ -				\$ -		\$ -	
<b>Sub-Total A - Distribution</b>				<b>\$ 2.20</b>				<b>\$ 2.58</b>		<b>\$ 0.38</b>	<b>17.38%</b>
RTSR - Network	per kW	\$ 1.8116	0.1	\$ 0.18		\$ 1.8116	0.1	\$ 0.18		\$ -	0.00%
RTSR - Line and Transformation Connection	per kW	\$ 1.4666	0.1	\$ 0.15		\$ 1.4666	0.1	\$ 0.15		\$ -	0.00%
<b>Sub-Total B - Delivery (including Sub-Total A)</b>				<b>\$ 2.53</b>				<b>\$ 2.91</b>		<b>\$ 0.38</b>	<b>15.13%</b>
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	34	\$ 0.18		\$ 0.0052	34	\$ 0.18		\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	34	\$ 0.04		\$ 0.0011	34	\$ 0.04		\$ -	0.00%
Special Purpose Charge			34	\$ -			0.1	\$ -		\$ -	
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	34	\$ 0.24		\$ 0.0070	34	\$ 0.24		\$ -	0.00%
Energy	per kWh	\$ 0.0740	34	\$ 2.52		\$ 0.0740	34	\$ 2.52		\$ -	0.00%
Energy	per kWh	\$ 0.0870	0	\$ -		\$ 0.0870	0	\$ -		\$ -	
				\$ -				\$ -		\$ -	
<b>Total Bill (before Taxes)</b>				<b>\$ 5.75</b>				<b>\$ 6.13</b>		<b>\$ 0.38</b>	<b>6.66%</b>
HST		13%		\$ 0.75		13%		\$ 0.80		\$ 0.05	6.66%
<b>Total Bill (including Sub-total B)</b>				<b>\$ 6.49</b>				<b>\$ 6.93</b>		<b>\$ 0.44</b>	<b>6.78%</b>
<b>Ontario Clean Energy Benefit<sup>1</sup></b>				<b>\$ -</b>				<b>\$ -</b>		<b>\$ -</b>	
<b>Total Bill (including OCEB)</b>				<b>\$ 6.49</b>				<b>\$ 6.93</b>		<b>\$ 0.44</b>	<b>6.78%</b>
<b>Loss Factor (%)</b>				<b>3.600%</b>				<b>3.60%</b>			

<sup>1</sup> 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.



**Enersource Hydro Mississauga Inc.**

EB-2012-0033

Draft Rate Order

Filed: December 20, 2012

**APPENDIX 2B**

**Customer Bill Impacts – OEB Appendix 2-V – with Mitigation Adjustment to SMRR**



## Appendix 2-V 2013 Bill Impacts

Customer Class:		Residential - RPP									
Consumption		800 kWh									
Charge Unit	Current Board-Approved			Proposed			Impact				
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change			
Service Charge	Monthly	\$ 11.87	1	\$ 11.87	\$ 12.83	1	\$ 12.83	\$ 0.96	8.09%		
Rate Adder	Monthly	\$ -	1	\$ -		1	\$ -	\$ -			
Large Rate Adder(s)			1	\$ -		1	\$ -	\$ -			
Large Rate Rider(s)			1	\$ -		1	\$ -	\$ -			
Volumetric Rate	per kWh	\$ 0.0119	800	\$ 9.52	\$ 0.0129	800	\$ 10.32	\$ 0.80	8.40%		
Rate Adder			800	\$ -	\$ 0.0002	800	\$ 0.16	\$ 0.16			
Rate Adder(s)			800	\$ -		800	\$ -	\$ -			
Rate Rider(s)			800	\$ -		800	\$ -	\$ -			
Disposition Rider	Monthly		800	\$ -		1	\$ 0.77	-\$ 0.77			
Small Rate Rider	per kWh	\$ 0.0003	800	\$ 0.24	\$ 0.0003	800	\$ 0.24	\$ -	0.00%		
Variance Account	per kWh	-\$ 0.0015	800	\$ 1.20	-\$ 0.0016	800	\$ 1.28	-\$ 0.08	6.67%		
Rate Rider											
Meters Disposition	Monthly			\$ -	\$ 0.41	1	\$ 0.41	\$ 0.41			
	per kWh	-\$ 0.0004	800	\$ 0.32	\$ -	800	\$ -	\$ -			
	per kWh			\$ -	\$ 0.0003	800	\$ 0.24	\$ 0.24			
				\$ -			\$ -	\$ -			
Sub-Total A - Distribution			\$ 20.11			\$ 22.15	\$ 2.04	10.14%			
Work and	per kWh	\$ 0.0073	800	\$ 5.84	\$ 0.0073	800	\$ 5.84	\$ -	0.00%		
on Connection	per kWh	\$ 0.0057	800	\$ 4.56	\$ 0.0057	800	\$ 4.56	\$ -	0.00%		
Sub-Total B - Delivery (including Sub-Total A)			\$ 30.51			\$ 32.55	\$ 2.04	6.69%			
Market Service Charge (MSC)	per kWh	\$ 0.0052	829	\$ 4.31	\$ 0.0052	829	\$ 4.31	\$ -	0.00%		
Remote Rate Protection (RRP)	per kWh	\$ 0.0011	829	\$ 0.91	\$ 0.0011	829	\$ 0.91	\$ -	0.00%		
Base Charge			800	\$ -		800	\$ -	\$ -			
Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%		
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	800	\$ 5.60	\$ 0.0070	800	\$ 5.60	\$ -	0.00%		
	per kWh	\$ 0.0740	829	\$ 61.35	\$ 0.0740	829	\$ 61.35	\$ -	0.00%		
	per kWh	\$ 0.0870		\$ -	\$ 0.0870	0	\$ -	\$ -			
				\$ -			\$ -	\$ -			
Sub-total (before Taxes)			\$ 102.93			\$ 104.97	\$ 2.04	1.98%			
		13%	\$ 13.38		13%	\$ 13.65	\$ 0.27	1.98%			
including Sub-total			\$ 116.31			\$ 118.61	\$ 2.30	1.98%			
on Energy Benefit			-\$ 11.63			-\$ 11.86	-\$ 0.23	1.98%			
including OCEB)			\$ 104.68			\$ 106.75	\$ 2.07	1.98%			
Loss Factor (%)		3.600%			3.60%						

<sup>1</sup> 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.

## Appendix 2-V 2013 Bill Impacts

Customer Class:		Residential - Non-RPP									
Consumption		800 kWh									
	Charge Unit	Current Board-Approved			Proposed			Impact			
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	Monthly	\$ 11.87	1	\$ 11.87	\$ 12.83	1	\$ 12.83	\$ 0.96	8.09%		
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -			
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -			
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -			
Distribution Volumetric Rate	per kWh	\$ 0.0119	800	\$ 9.52	\$ 0.0129	800	\$ 10.32	\$ 0.80	8.40%		
Low Voltage Rate Adder			800	\$ -	\$ 0.0002	800	\$ 0.16	\$ 0.16			
Volumetric Rate Adder(s)			800	\$ -		800	\$ -	\$ -			
Volumetric Rate Rider(s)			800	\$ -		800	\$ -	\$ -			
Smart Meter Disposition Rider	Monthly		800	\$ -	-\$ 0.77	1	-\$ 0.77	-\$ 0.77			
LRAM & SSM Rate Rider	per kWh	\$ 0.0003	800	\$ 0.24	\$ 0.0003	800	\$ 0.24	\$ -	0.00%		
Deferral/Variance Account	per kWh	-\$ 0.0037	800	-\$ 2.96	-\$ 0.0033	800	-\$ 2.64	\$ 0.32	-10.81%		
Disposition Rate Rider											
Stranded Meters Disposition	Monthly			\$ -	\$ 0.41	1	\$ 0.41	\$ 0.41			
Tax Change	per kWh	-\$ 0.0004	800	-\$ 0.32	\$ -	800	\$ -	\$ -			
Foregone Revenue	per kWh			\$ -	\$ 0.0003	800	\$ 0.24	\$ 0.24			
				\$ -			\$ -	\$ -			
<b>Sub-Total A - Distribution</b>				<b>\$ 18.35</b>			<b>\$ 20.79</b>	<b>\$ 2.44</b>	<b>13.30%</b>		
RTSR - Network	per kWh	\$ 0.0073	800	\$ 5.84	\$ 0.0073	800	\$ 5.84	\$ -	0.00%		
RTSR - Line and Transformation Connection	per kWh	\$ 0.0057	800	\$ 4.56	\$ 0.0057	800	\$ 4.56	\$ -	0.00%		
<b>Sub-Total B - Delivery (including Sub-Total A)</b>				<b>\$ 28.75</b>			<b>\$ 31.19</b>	<b>\$ 2.44</b>	<b>8.49%</b>		
Wholesale Market Service Charge (WMSVC)	per kWh	\$ 0.0052	829	\$ 4.31	\$ 0.0052	829	\$ 4.31	\$ -	0.00%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	829	\$ 0.91	\$ 0.0011	829	\$ 0.91	\$ -	0.00%		
Special Purpose Charge			800	\$ -		800	\$ -	\$ -			
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	800	\$ 5.60	\$ 0.0070	800	\$ 5.60	\$ -	0.00%		
Energy	per kWh	\$ 0.0740	829	\$ 61.35	\$ 0.0740	829	\$ 61.35	\$ -	0.00%		
Energy	per kWh	\$ 0.0870	0	\$ -	\$ 0.0870	0	\$ -	\$ -			
				\$ -			\$ -	\$ -			
<b>Total Bill (before Taxes)</b>				<b>\$ 101.17</b>			<b>\$ 103.61</b>	<b>\$ 2.44</b>	<b>2.41%</b>		
HST		13%		\$ 13.15	13%		\$ 13.47	\$ 0.32	2.41%		
<b>Total Bill (including Sub-total B)</b>				<b>\$ 114.32</b>			<b>\$ 117.08</b>	<b>\$ 2.76</b>	<b>2.41%</b>		
<b>Ontario Clean Energy Benefit<sup>1</sup></b>				<b>-\$ 11.43</b>			<b>-\$ 11.71</b>	<b>-\$ 0.28</b>	<b>2.45%</b>		
<b>Total Bill (including OCEB)</b>				<b>\$ 102.89</b>			<b>\$ 105.37</b>	<b>\$ 2.48</b>	<b>2.41%</b>		
<b>Loss Factor (%)</b>				<b>3.600%</b>			<b>3.60%</b>				

<sup>1</sup> 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.



## Appendix 2-V 2013 Bill Impacts

Customer Class: **GS < 50 - RPP**

Consumption **2000** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 39.93	1	\$ 39.93	\$ 39.49	1	\$ 39.49	-\$ 0.44	-1.10%
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0116	2000	\$ 23.20	\$ 0.0115	2000	\$ 23.00	-\$ 0.20	-0.86%
Low Voltage Rate Adder			2000	\$ -	\$ 0.0002	2000	\$ 0.40	\$ 0.40	
Volumetric Rate Adder(s)			2000	\$ -		2000	\$ -	\$ -	
Volumetric Rate Rider(s)			2000	\$ -		2000	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly		2000	\$ -	\$ 15.45	1	\$ 15.45	\$ 15.45	
LRAM & SSM Rate Rider	per kWh	\$ 0.0002	2000	\$ 0.40	\$ 0.0002	2000	\$ 0.40	\$ -	0.00%
Deferral/Variance Account	per kWh	-\$ 0.0015	2000	-\$ 3.00	-\$ 0.0019	2000	-\$ 3.80	-\$ 0.80	26.67%
Disposition Rate Rider									
Stranded Meters Disposition	Monthly			\$ -	\$ 3.90	1	\$ 3.90	\$ 3.90	
Tax Change	per kWh	-\$ 0.0003	2000	-\$ 0.60	\$ -	2000	\$ -	\$ -	
Foregone Revenue	per kWh			\$ -	\$ -	2000	\$ -	\$ -	
				\$ -			\$ -	\$ -	
<b>Sub-Total A - Distribution</b>				<b>\$ 59.93</b>			<b>\$ 78.84</b>	<b>\$ 18.91</b>	<b>31.55%</b>
RTSR - Network	per kWh	\$ 0.0068	2000	\$ 13.60	\$ 0.0068	2000	\$ 13.60	\$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0052	2000	\$ 10.40	\$ 0.0052	2000	\$ 10.40	\$ -	0.00%
<b>Sub-Total B - Delivery (including Sub-Total A)</b>				<b>\$ 83.93</b>			<b>\$ 102.84</b>	<b>\$ 18.91</b>	<b>22.53%</b>
Wholesale Market Service Charge (WMSVC)	per kWh	\$ 0.0052	2072	\$ 10.77	\$ 0.0052	2072	\$ 10.77	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	2072	\$ 2.28	\$ 0.0011	2072	\$ 2.28	\$ -	0.00%
Special Purpose Charge			2000	\$ -		2000	\$ -	\$ -	
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	2000	\$ 14.00	\$ 0.0070	2000	\$ 14.00	\$ -	0.00%
Energy	per kWh	\$ 0.0740	750	\$ 55.50	\$ 0.0740	750	\$ 55.50	\$ -	0.00%
Energy	per kWh	\$ 0.0870	1322	\$ 115.01	\$ 0.0870	1322	\$ 115.01	\$ -	0.00%
				\$ -			\$ -	\$ -	
<b>Total Bill (before Taxes)</b>				<b>\$ 281.75</b>			<b>\$ 300.66</b>	<b>\$ 18.91</b>	<b>6.71%</b>
HST		13%		\$ 36.63	13%		\$ 39.09	\$ 2.46	6.71%
<b>Total Bill (including Sub-total B)</b>				<b>\$ 318.37</b>			<b>\$ 339.74</b>	<b>\$ 21.37</b>	<b>6.71%</b>
<b>Ontario Clean Energy Benefit<sup>1</sup></b>				<b>-\$ 31.84</b>			<b>-\$ 33.97</b>	<b>-\$ 2.13</b>	<b>6.69%</b>
<b>Total Bill (including OCEB)</b>				<b>\$ 286.53</b>			<b>\$ 305.77</b>	<b>\$ 19.24</b>	<b>6.71%</b>
<b>Loss Factor (%)</b>				<b>3.600%</b>			<b>3.60%</b>		

<sup>1</sup> 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.

## Appendix 2-V 2013 Bill Impacts

Customer Class:

**GS < 50 - Non-RPP**

Consumption **2000** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 39.93	1	\$ 39.93	\$ 39.49	1	\$ 39.49	-\$ 0.44	-1.10%
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -		1	\$ -	\$ -	
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0116	2000	\$ 23.20	\$ 0.0115	2000	\$ 23.00	-\$ 0.20	-0.86%
Low Voltage Rate Adder			2000	\$ -	\$ 0.0002	2000	\$ 0.40	\$ 0.40	
Volumetric Rate Adder(s)			2000	\$ -		2000	\$ -	\$ -	
Volumetric Rate Rider(s)			2000	\$ -		2000	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly		2000	\$ -	\$ 15.45	1	\$ 15.45	\$ 15.45	
LRAM & SSM Rate Rider	per kWh	\$ 0.0002	2000	\$ 0.40	\$ 0.0002	2000	\$ 0.40	\$ -	0.00%
Deferral/Variance Account	per kWh	-\$ 0.0037	2000	-\$ 7.40	-\$ 0.0035	2000	-\$ 7.00	\$ 0.40	-5.41%
Disposition Rate Rider									
Stranded Meters Disposition	Monthly			\$ -	\$ 3.90	1	\$ 3.90	\$ 3.90	
Tax Change	per kWh	-\$ 0.0003	2000	-\$ 0.60	\$ -	2000	\$ -	\$ -	
Foregone Revenue	per kWh			\$ -	\$ -	2000	\$ -	\$ -	
				\$ -			\$ -	\$ -	
<b>Sub-Total A - Distribution</b>				<b>\$ 55.53</b>			<b>\$ 75.64</b>	<b>\$ 20.11</b>	<b>36.21%</b>
RTSR - Network	per kWh	\$ 0.0068	2000	\$ 13.60	\$ 0.0068	2000	\$ 13.60	\$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0052	2000	\$ 10.40	\$ 0.0052	2000	\$ 10.40	\$ -	0.00%
<b>Sub-Total B - Delivery (including Sub-Total A)</b>				<b>\$ 79.53</b>			<b>\$ 99.64</b>	<b>\$ 20.11</b>	<b>25.29%</b>
Wholesale Market Service Charge (WMSVC)	per kWh	\$ 0.0052	2072	\$ 10.77	\$ 0.0052	2072	\$ 10.77	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	2072	\$ 2.28	\$ 0.0011	2072	\$ 2.28	\$ -	0.00%
Special Purpose Charge			2000	\$ -		2000	\$ -	\$ -	
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	2000	\$ 14.00	\$ 0.0070	2000	\$ 14.00	\$ -	0.00%
Energy	per kWh	\$ 0.0740	750	\$ 55.50	\$ 0.0740	750	\$ 55.50	\$ -	0.00%
Energy	per kWh	\$ 0.0870	1322	\$ 115.01	\$ 0.0870	1322	\$ 115.01	\$ -	0.00%
				\$ -			\$ -	\$ -	
<b>Total Bill (before Taxes)</b>				<b>\$ 277.35</b>			<b>\$ 297.46</b>	<b>\$ 20.11</b>	<b>7.25%</b>
HST		13%		\$ 36.06	13%		\$ 38.67	\$ 2.61	7.25%
<b>Total Bill (including Sub-total B)</b>				<b>\$ 313.40</b>			<b>\$ 336.13</b>	<b>\$ 22.73</b>	<b>7.25%</b>
<b>Ontario Clean Energy Benefit</b> <sup>1</sup>				<b>-\$ 31.34</b>			<b>-\$ 33.61</b>	<b>-\$ 2.27</b>	<b>7.24%</b>
<b>Total Bill (including OCEB)</b>				<b>\$ 282.06</b>			<b>\$ 302.52</b>	<b>\$ 20.46</b>	<b>7.25%</b>
<b>Loss Factor (%)</b>				<b>3.600%</b>			<b>3.60%</b>		

<sup>1</sup> 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.

## Appendix 2-V 2013 Bill Impacts

Customer Class: **Unmetered Scattered Load**

Consumption **300** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 10.69	1	\$ 10.69	\$ 8.15	1	\$ 8.15	-\$ 2.54	-23.76%
Smart Meter Rate Adder	Monthly		1	\$ -		1	\$ -	\$ -	
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0195	300	\$ 5.85	\$ 0.0149	300	\$ 4.47	-\$ 1.38	-23.59%
Low Voltage Rate Adder			300	\$ -	\$ 0.0002	300	\$ 0.06	\$ 0.06	
Volumetric Rate Adder(s)			300	\$ -		300	\$ -	\$ -	
Volumetric Rate Rider(s)			300	\$ -		300	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly		300	\$ -	\$ -	1	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	\$ -	300	\$ -	\$ -	300	\$ -	\$ -	
Deferral/Variance Account	per kWh	-\$ 0.0021	300	-\$ 0.63	-\$ 0.0013	300	-\$ 0.39	\$ 0.24	-38.10%
Disposition Rate Rider				\$ -			\$ -	\$ -	
Tax Change	per kWh	-\$ 0.0007	300	-\$ 0.21	\$ -	300	\$ -	\$ -	
Forgone Revenue				\$ -	-\$ 0.0011	300	-\$ 0.33	-\$ 0.33	
				\$ -			\$ -	\$ -	
<b>Sub-Total A - Distribution</b>				<b>\$ 15.70</b>			<b>\$ 11.96</b>	<b>-\$ 3.74</b>	<b>-23.82%</b>
RTSR - Network	per kWh	\$ 0.0068	300	\$ 2.04	\$ 0.0068	300	\$ 2.04	\$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0052	300	\$ 1.56	\$ 0.0052	300	\$ 1.56	\$ -	0.00%
<b>Sub-Total B - Delivery (including Sub-Total A)</b>				<b>\$ 19.30</b>			<b>\$ 15.56</b>	<b>-\$ 3.74</b>	<b>-19.38%</b>
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	311	\$ 1.62	\$ 0.0052	311	\$ 1.62	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	311	\$ 0.34	\$ 0.0011	311	\$ 0.34	\$ -	0.00%
Special Purpose Charge			300	\$ -		300	\$ -	\$ -	
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	300	\$ 2.10	\$ 0.0070	300	\$ 2.10	\$ -	0.00%
Energy	per kWh	\$ 0.0740	311	\$ 23.01	\$ 0.0740	311	\$ 23.01	\$ -	0.00%
	per kWh	\$ 0.0870	0	\$ -	\$ 0.0870	0	\$ -	\$ -	
				\$ -			\$ -	\$ -	
<b>Total Bill (before Taxes)</b>				<b>\$ 46.62</b>			<b>\$ 42.88</b>	<b>-\$ 3.74</b>	<b>-8.02%</b>
HST		13%		\$ 6.06	13%		\$ 5.57	-\$ 0.49	-8.02%
<b>Total Bill (including Sub-total B)</b>				<b>\$ 52.68</b>			<b>\$ 48.46</b>	<b>-\$ 4.22</b>	<b>-8.01%</b>
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				<b>-\$ 5.27</b>			<b>-\$ 4.85</b>	<b>\$ 0.42</b>	<b>-7.97%</b>
<b>Total Bill (including OCEB)</b>				<b>\$ 47.41</b>			<b>\$ 43.61</b>	<b>-\$ 3.80</b>	<b>-8.02%</b>
<b>Loss Factor (%)</b>			<b>3.600%</b>				<b>3.60%</b>		

<sup>1</sup> 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.

## Appendix 2-V 2013 Bill Impacts

Customer Class: <b>GS 50 - 499 kW</b>									
Consumption		230 kW			100000 kWh				
Charge Unit		Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 69.86	1	\$ 69.86	\$ 69.54	1	\$ 69.54	-\$ 0.32	-0.46%
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 4.2044	230	\$ 967.01	\$ 4.1853	230	\$ 962.62	-\$ 4.39	-0.45%
Low Voltage Rate Adder			230	\$ -	\$ 0.0874	230	\$ 20.10	\$ 20.10	
Volumetric Rate Adder(s)			230	\$ -		230	\$ -	\$ -	
Volumetric Rate Rider(s)			230	\$ -		230	\$ -	\$ -	
Smart Meter Disposition Rider	Monthly			\$ -	-\$ 0.13	1	-\$ 0.13	-\$ 0.13	
LRAM & SSM Rate Rider	per kW	\$ 0.0281	230	\$ 6.46	\$ 0.0281	230	\$ 6.46	\$ -	0.00%
Deferral/Variance Account	per kW	-\$ 1.1807	230	-\$ 271.56	-\$ 1.2153	230	-\$ 279.52	-\$ 7.96	2.93%
Disposition Rate Rider				\$ -			\$ -	\$ -	
Stranded Meters Disposition	Monthly			\$ -	\$ 5.51	1	\$ 5.51	\$ 5.51	
Tax Change	per kW	-\$ 0.0626	230	\$ 14.40	\$ -	230	\$ -	\$ -	
Foregone Revenue	per kW			\$ -	\$ 0.0037	230	\$ 0.85	\$ 0.85	
				\$ -			\$ -	\$ -	
<b>Sub-Total A - Distribution</b>				<b>\$ 757.38</b>			<b>\$ 785.44</b>	<b>\$ 28.06</b>	<b>3.70%</b>
RTSR - Network	per kW	\$ 2.6160	230	\$ 601.68	\$ 2.6160	230	\$ 601.68	\$ -	0.00%
RTSR - Line and Transformation Connection	per kW	\$ 2.0283	230	\$ 466.51	\$ 2.0283	230	\$ 466.51	\$ -	0.00%
<b>Sub-Total B - Delivery (including Sub-Total A)</b>				<b>\$ 1,825.57</b>			<b>\$ 1,853.63</b>	<b>\$ 28.06</b>	<b>1.54%</b>
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	103601	\$ 538.73	\$ 0.0052	103601	\$ 538.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	103601	\$ 113.96	\$ 0.0011	103601	\$ 113.96	\$ -	0.00%
Special Purpose Charge			103601	\$ -		230	\$ -	\$ -	
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	100000	\$ 700.00	\$ 0.0070	100000	\$ 700.00	\$ -	0.00%
Energy	per kWh	\$ 0.0740	750	\$ 55.50	\$ 0.0740	750	\$ 55.50	\$ -	0.00%
Energy	per kWh	\$ 0.0870	102851	\$ 8,948.04	\$ 0.0870	102851	\$ 8,948.04	\$ -	0.00%
				\$ -			\$ -	\$ -	
<b>Total Bill (before Taxes)</b>				<b>\$ 12,182.04</b>			<b>\$ 12,210.10</b>	<b>\$ 28.06</b>	<b>0.23%</b>
HST		13%		\$ 1,583.66	13%		\$ 1,587.31	\$ 3.65	0.23%
<b>Total Bill (including Sub-total B)</b>				<b>\$ 13,765.70</b>			<b>\$ 13,797.41</b>	<b>\$ 31.71</b>	<b>0.23%</b>
<b>Ontario Clean Energy Benefit</b> <sup>1</sup>				\$ -			\$ -	\$ -	
<b>Total Bill (including OCEB)</b>				<b>\$ 13,765.70</b>			<b>\$ 13,797.41</b>	<b>\$ 31.71</b>	<b>0.23%</b>
<b>Loss Factor (%)</b>		3.600%			3.60%				

<sup>1</sup> 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.

## Appendix 2-V 2013 Bill Impacts

Customer Class:		GS 500 - 4999 kW									
Consumption		2250 kW				400000 kWh					
Charge Unit		Current Board-Approved				Proposed				Impact	
		Rate (\$)	Volume	Charge (\$)		Rate (\$)	Volume	Charge (\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$ 1,538.27	1	\$ 1,538.27		\$ 1,583.69	1	\$ 1,583.69		\$ 45.42	2.95%
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -		\$ -	1	\$ -		\$ -	
Service Charge Rate Adder(s)			1	\$ -			1	\$ -		\$ -	
Service Charge Rate Rider(s)			1	\$ -			1	\$ -		\$ -	
Distribution Volumetric Rate	per kW	\$ 2.0981	2250	\$ 4,720.73		\$ 2.1536	2250	\$ 4,845.60		\$ 124.87	2.65%
Low Voltage Rate Adder			2250	\$ -		\$ 0.0856	2250	\$ 192.60		\$ 192.60	
Volumetric Rate Adder(s)			2250	\$ -			2250	\$ -		\$ -	
Volumetric Rate Rider(s)			2250	\$ -			2250	\$ -		\$ -	
Smart Meter Disposition Rider			2250	\$ -			1	\$ -		\$ -	
LRAM & SSM Rate Rider	per kW	\$ 0.0111	2250	\$ 24.98		\$ 0.0111	2250	\$ 24.98		\$ -	0.00%
Deferral/Variance Account	per kW	-\$ 1.4778	2250	-\$ 3,325.05		-\$ 1.5444	2250	-\$ 3,474.90		-\$ 149.85	4.51%
Disposition Rate Rider				\$ -				\$ -		\$ -	
Tax Change	per kW	-\$ 0.0494	2250	\$ 111.15		\$ -	2250	\$ -		\$ -	
Forgone Revenue				\$ -		\$ 0.0135	2250	\$ 30.38		\$ 30.38	
				\$ -				\$ -		\$ -	
<b>Sub-Total A - Distribution</b>				<b>\$ 2,847.77</b>				<b>\$ 3,202.34</b>		<b>\$ 354.57</b>	<b>12.45%</b>
RTSR - Network	per kW	\$ 2.5309	2250	\$ 5,694.53		\$ 2.5309	2250	\$ 5,694.53		\$ -	0.00%
RTSR - Line and Transformation Connection	per kW	\$ 1.9847	2250	\$ 4,465.58		\$ 1.9847	2250	\$ 4,465.58		\$ -	0.00%
<b>Sub-Total B - Delivery (including Sub-Total A)</b>				<b>\$ 13,007.87</b>				<b>\$ 13,362.44</b>		<b>\$ 354.57</b>	<b>2.73%</b>
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	414401	\$ 2,154.89		\$ 0.0052	414401	\$ 2,154.89		\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	414401	\$ 455.84		\$ 0.0011	414401	\$ 455.84		\$ -	0.00%
Special Purpose Charge			414401	\$ -			2250	\$ -		\$ -	
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	400000	\$ 2,800.00		\$ 0.0070	400000	\$ 2,800.00		\$ -	0.00%
Energy	per kWh	\$ 0.0740	750	\$ 55.50		\$ 0.0740	750	\$ 55.50		\$ -	0.00%
Energy	per kWh	\$ 0.0870	413651	\$ 35,987.64		\$ 0.0870	413651	\$ 35,987.64		\$ -	0.00%
				\$ -				\$ -		\$ -	
<b>Total Bill (before Taxes)</b>				<b>\$ 54,461.98</b>				<b>\$ 54,816.55</b>		<b>\$ 354.57</b>	<b>0.65%</b>
HST		13%		\$ 7,080.06		13%		\$ 7,126.15		\$ 46.09	0.65%
<b>Total Bill (including Sub-total B)</b>				<b>\$ 61,542.04</b>				<b>\$ 61,942.71</b>		<b>\$ 400.67</b>	<b>0.65%</b>
<b>Ontario Clean Energy Benefit</b> <sup>1</sup>				\$ -				\$ -		\$ -	
<b>Total Bill (including OCEB)</b>				<b>\$ 61,542.04</b>				<b>\$ 61,942.71</b>		<b>\$ 400.67</b>	<b>0.65%</b>
<b>Loss Factor (%)</b>		3.600%				3.60%					

<sup>1</sup> 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.

## Appendix 2-V 2013 Bill Impacts

Customer Class:

Large Use

Consumption 5000 kW

3000000 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 13,856.90	1	\$ 13,856.90	\$ 12,486.80	1	\$ 12,486.80	-\$ 1,370.10	-9.89%
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 2.9225	5000	\$ 14,612.50	\$ 2.6731	5000	\$ 13,365.50	-\$ 1,247.00	-8.53%
Low Voltage Rate Adder			5000	\$ -	\$ 0.0914	5000	\$ 457.00	\$ 457.00	
Volumetric Rate Adder(s)			5000	\$ -		5000	\$ -	\$ -	
Volumetric Rate Rider(s)			5000	\$ -		5000	\$ -	\$ -	
Smart Meter Disposition Rider			5000	\$ -		1	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	\$ 0.0035	5000	\$ 17.50	\$ 0.0035	5000	\$ 17.50	\$ -	0.00%
Deferral/Variance Account	per kW	-\$ 1.9673	5000	-\$ 9,836.50	-\$ 2.0973	5000	-\$ 10,486.50	-\$ 650.00	6.61%
Disposition Rate Rider				\$ -			\$ -	\$ -	
Tax Change	per kW	-\$ 0.0502	5000	-\$ 251.00	\$ -	5000	\$ -	\$ -	
Foregone Revenue	per kW			\$ -	-\$ 0.0263	5000	-\$ 131.50	-\$ 131.50	
				\$ -			\$ -	\$ -	
<b>Sub-Total A - Distribution</b>				<b>\$ 18,399.40</b>			<b>\$ 15,708.80</b>	<b>-\$ 2,690.60</b>	<b>-14.62%</b>
RTSR - Network	per kW	\$ 2.7007	5000	\$ 13,503.50	\$ 2.7007	5000	\$ 13,503.50	\$ -	0.00%
RTSR - Line and Transformation Connection	per kW	\$ 2.1197	5000	\$ 10,598.50	\$ 2.1197	5000	\$ 10,598.50	\$ -	0.00%
<b>Sub-Total B - Delivery (including Sub-Total A)</b>				<b>\$ 42,501.40</b>			<b>\$ 39,810.80</b>	<b>-\$ 2,690.60</b>	<b>-6.33%</b>
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	3043500	\$ 15,826.20	\$ 0.0052	3043500	\$ 15,826.20	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	3043500	\$ 3,347.85	\$ 0.0011	3043500	\$ 3,347.85	\$ -	0.00%
Special Purpose Charge			3043500	\$ -		5000	\$ -	\$ -	
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	3000000	\$ 21,000.00	\$ 0.0070	3000000	\$ 21,000.00	\$ -	0.00%
Energy	per kWh	\$ 0.0740	750	\$ 55.50	\$ 0.0740	750	\$ 55.50	\$ -	0.00%
Energy	per kWh	\$ 0.0870	3042750	\$ 264,719.25	\$ 0.0870	3042750	\$ 264,719.25	\$ -	0.00%
				\$ -			\$ -	\$ -	
<b>Total Bill (before Taxes)</b>				<b>\$ 347,450.45</b>			<b>\$ 344,759.85</b>	<b>-\$ 2,690.60</b>	<b>-0.77%</b>
HST		13%		\$ 45,168.56	13%		\$ 44,818.78	-\$ 349.78	-0.77%
<b>Total Bill (including Sub-total B)</b>				<b>\$ 392,619.01</b>			<b>\$ 389,578.63</b>	<b>-\$ 3,040.38</b>	<b>-0.77%</b>
<b>Ontario Clean Energy Benefit</b> <sup>1</sup>				\$ -			\$ -	\$ -	
<b>Total Bill (including OCEB)</b>				<b>\$ 392,619.01</b>			<b>\$ 389,578.63</b>	<b>-\$ 3,040.38</b>	<b>-0.77%</b>
<b>Loss Factor (%)</b>			1.4500%				1.4500%		

<sup>1</sup> 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.

## Appendix 2-V 2013 Bill Impacts

Customer Class:		Streetlighting									
Consumption		0.1 kW					33 kWh				
Charge Unit		Current Board-Approved			Proposed			Impact			
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	Monthly	\$ 1.34	1	\$ 1.34	\$ 1.37	1	\$ 1.37	\$ 0.03	2.24%		
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -			
Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -			
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -			
Distribution Volumetric Rate	per kW	\$ 10.2587	0.1	\$ 1.03	\$ 10.4571	0.1	\$ 1.05	\$ 0.02	1.93%		
Low Voltage Rate Adder			0.1	\$ -	\$ 0.0632	0.1	\$ 0.01	\$ 0.01			
Volumetric Rate Adder(s)			0.1	\$ -		0.1	\$ -	\$ -			
Volumetric Rate Rider(s)			0.1	\$ -		0.1	\$ -	\$ -			
Smart Meter Disposition Rider			0.1	\$ -		1	\$ -	\$ -			
LRAM & SSM Rate Rider	per kW	\$ -	0.1	\$ -	\$ -	0.1	\$ -	\$ -			
Deferral/Variance Account	per kW	-\$ 1.4262	0.1	-\$ 0.14	\$ 1.5233	0.1	\$ 0.15	\$ 0.29	-206.81%		
Disposition Rate Rider				\$ -			\$ -	\$ -			
Tax Change	per kW	-\$ 0.2253	0.1	-\$ 0.02	\$ -	0.1	\$ -	\$ 0.02	-100.00%		
Foregone Revenue	per kW			\$ -	\$ 0.0889	0.1	\$ 0.01	\$ 0.01			
				\$ -			\$ -	\$ -			
<b>Sub-Total A - Distribution</b>				<b>\$ 2.20</b>			<b>\$ 2.58</b>	<b>\$ 0.38</b>	<b>17.38%</b>		
RTSR - Network	per kW	\$ 1.8116	0.1	\$ 0.18	\$ 1.8116	0.1	\$ 0.18	\$ -	0.00%		
RTSR - Line and Transformation Connection	per kW	\$ 1.4666	0.1	\$ 0.15	\$ 1.4666	0.1	\$ 0.15	\$ -	0.00%		
<b>Sub-Total B - Delivery (including Sub-Total A)</b>				<b>\$ 2.53</b>			<b>\$ 2.91</b>	<b>\$ 0.38</b>	<b>15.13%</b>		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	34	\$ 0.18	\$ 0.0052	34	\$ 0.18	\$ -	0.00%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	34	\$ 0.04	\$ 0.0011	34	\$ 0.04	\$ -	0.00%		
Special Purpose Charge			34	\$ -		0.1	\$ -	\$ -			
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	34	\$ 0.24	\$ 0.0070	34	\$ 0.24	\$ -	0.00%		
Energy	per kWh	\$ 0.0740	34	\$ 2.52	\$ 0.0740	34	\$ 2.52	\$ -	0.00%		
Energy	per kWh	\$ 0.0870	0	\$ -	\$ 0.0870	0	\$ -	\$ -			
				\$ -			\$ -	\$ -			
<b>Total Bill (before Taxes)</b>				<b>\$ 5.75</b>			<b>\$ 6.13</b>	<b>\$ 0.38</b>	<b>6.66%</b>		
HST		13%		\$ 0.75	13%		\$ 0.80	\$ 0.05	6.66%		
<b>Total Bill (including Sub-total B)</b>				<b>\$ 6.49</b>			<b>\$ 6.93</b>	<b>\$ 0.44</b>	<b>6.78%</b>		
<b>Ontario Clean Energy Benefit<sup>1</sup></b>				<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>			
<b>Total Bill (including OCEB)</b>				<b>\$ 6.49</b>			<b>\$ 6.93</b>	<b>\$ 0.44</b>	<b>6.78%</b>		
<b>Loss Factor (%)</b>		3.600%			3.60%						

<sup>1</sup> 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.





**Enersource Hydro Mississauga Inc.**

EB-2012-0033


Draft Rate Order

Filed: December 20, 2012

**APPENDIX 3**

**Revenue Requirement Work Form**



		Ontario Energy Board	
		<b>REVENUE REQUIREMENT WORK FORM</b>	
		Version 2.20	
Choose Your Utility:	File Number:	Rate Year:	
	EB-2012-0033	2013	Click here to print the entire workbook

#### Application Contact Information

Name:	Martin Sultana
Title:	Manager, Rates
Phone Number:	905-283-4255
Email Address:	msultana@enersource.com

#### Copyright

*This Revenue Requirement Work Form Model is protected by copyright and is being made available to you solely for the purpose of your application, any subsequent updates and preparing or reviewing your draft rate order. 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.*



<a href="#">1. Info</a>	<a href="#">7. Cost of Capital</a>
<a href="#">2. Table of Contents</a>	<a href="#">8. Rev Def Suff</a>
<a href="#">3. Data Input Sheet</a>	<a href="#">9. Rev Req</a>
<a href="#">4. Rate Base</a>	<a href="#">10A. Bill Impacts - Residential</a>
<a href="#">5. Utility Income</a>	<a href="#">10B. Bill Impacts - GS LT 50kW</a>
<a href="#">6. Taxes PILs</a>	

**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*



Ontario Energy Board

REVENUE REQUIREMENT  
WORK FORM

Version 2.20

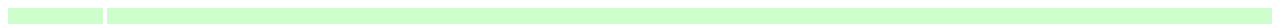
Enersource Hydro Mississauga Inc.  
Data Input <sup>(1)</sup>

	Initial Application	Adjustments	Close of Discovery	(6)	Adjustments	Per Board Decision
<b>1 Rate Base</b>						
Gross Fixed Assets (average)	\$578,268,452		\$ 578,268,452		(\$15,385,008)	\$562,883,444
Accumulated Depreciation (average)	(\$58,621,336)	(5)	(\$58,621,336)		\$55,355	(\$58,565,981)
<b>Allowance for Working Capital:</b>						
Controllable Expenses	\$61,099,415	(\$88,684)	\$ 61,010,731		(\$8,446,000)	\$52,564,731
Cost of Power	\$733,279,616		\$ 733,279,616		\$371,543	\$733,651,159
Working Capital Rate (%)	13.50%		13.50%			13.50%
<b>2 Utility Income</b>						
Operating Revenues:						
Distribution Revenue at Current Rates	\$114,703,938	\$0	\$114,703,938		\$336,352	\$115,040,290
Distribution Revenue at Proposed Rates	\$131,285,166	\$390,606	\$131,675,772		(\$13,680,779)	\$117,994,993
<b>Other Revenue:</b>						
Specific Service Charges	\$1,236,783	\$0	\$1,236,783		\$192	\$1,236,975
Late Payment Charges	\$1,800,000	\$0	\$1,800,000		\$0	\$1,800,000
Other Distribution Revenue	\$1,260,695	\$0	\$1,260,695		\$0	\$1,260,695
Other Income and Deductions	\$532,207	\$0	\$532,207		\$0	\$532,207
Total Revenue Offsets	\$4,829,685	(7)	\$4,829,685		\$192	\$4,829,877
<b>Operating Expenses:</b>						
OM+A Expenses	\$59,899,415	(\$88,684)	\$ 59,810,731		(\$8,446,000)	\$51,364,731
Depreciation/Amortization	\$28,772,771		\$ 28,772,771		(\$3,311,382)	\$25,461,389
Property taxes	\$1,200,000		\$ 1,200,000		\$ -	\$1,200,000
Other expenses	\$1,997,963	(8)	1997963		\$2,204	\$2,000,167
<b>3 Taxes/PILs</b>						
Taxable Income:	(\$12,441,224)	(3)	(\$11,588,633)			(\$11,581,759)
Adjustments required to arrive at taxable income						
<b>Utility Income Taxes and Rates:</b>						
Income taxes (not grossed up)	\$2,229,053	(9)	\$2,554,267			\$2,274,294
Income taxes (grossed up)	\$2,980,508		\$3,460,584			\$3,079,932
Federal tax (%)	15.00%		15.00%			15.00%
Provincial tax (%)	10.21%		11.19%			11.16%
Income Tax Credits	(\$400,000)		(\$400,000)			(\$400,000)
<b>4 Capitalization/Cost of Capital</b>						
<b>Capital Structure:</b>						
Long-term debt Capitalization Ratio (%)	56.0%		56.0%			56.0%
Short-term debt Capitalization Ratio (%)	4.0%	(2)	4.0%	(2)		4.0%
Common Equity Capitalization Ratio (%)	40.0%		40.0%			40.0%
Preferred Shares Capitalization Ratio (%)						
	100.0%		100.0%			100.0%
<b>Cost of Capital</b>						
Long-term debt Cost Rate (%)	5.09%		5.09%			5.09%
Short-term debt Cost Rate (%)	2.08%		2.08%			2.08%
Common Equity Cost Rate (%)	9.12%		9.12%			8.93%
Preferred Shares Cost Rate (%)						

## Notes:

**General** Data inputs are required on Sheets 3, 10A and 10B. 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) 4.0% unless an Applicant has proposed or been approved for another amount.
- (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) Transformer Allowance
- (9) PILs amount includes reduction related to tax credits





Enersource Hydro Mississauga Inc.  
Rate Base and Working Capital

Rate Base						
Line No.	Particulars		Initial Application	Adjustments	Close of Discovery	Per Board Decision
1	Gross Fixed Assets (average) (3)		\$578,268,452	\$ -	\$578,268,452	\$562,883,444
2	Accumulated Depreciation (average) (3)		(\$58,621,336)	\$ -	(\$58,621,336)	(\$58,565,981)
3	Net Fixed Assets (average) (3)		\$519,647,116	\$ -	\$519,647,116	\$504,317,463
4	Allowance for Working Capital (1)		\$107,241,169	(\$11,972)	\$107,229,197	\$106,139,145
5	<b>Total Rate Base</b>		<b>\$626,888,285</b>	<b>(\$11,972)</b>	<b>\$626,876,313</b>	<b>\$610,456,608</b>

(1) Allowance for Working Capital - Derivation

(f)

6	Controllable Expenses		\$61,099,415		(\$88,684)		\$61,010,731		(\$8,446,000)		\$52,564,731
7	Cost of Power		\$733,279,616		\$ -		\$733,279,616		\$371,543		\$733,651,159
8	Working Capital Base		\$794,379,031		(\$88,684)		\$794,290,347		(\$8,074,457)		\$786,215,890
9	Working Capital Rate %	(2)	13.50%		0.00%		13.50%		0.00%		13.50%
10	Working Capital Allowance		\$107,241,169		(\$11,972)		\$107,229,197		(\$1,090,052)		\$106,139,145

Notes

- (2) Some Applicants may have a unique rate as a result of a lead-lag study.  
(3) Average of opening and closing balances for the year.



Line No.	Particulars	Initial Application	Adjustments	Close of Discovery	Adjustments	Per Board Decision
<b>Operating Revenues:</b>						
1	Distribution Revenue (at Proposed Rates)	\$131,285,166	\$390,606	\$131,675,772	(\$13,680,779)	\$117,994,993
2	Other Revenue (1)	\$4,829,685	\$ -	\$4,829,685	\$192	\$4,829,877
3	Total Operating Revenues	\$136,114,851	\$390,606	\$136,505,457	(\$13,680,587)	\$122,824,870
<b>Operating Expenses:</b>						
4	OM+A Expenses	\$59,899,415	(\$88,684)	\$59,810,731	(\$8,446,000)	\$51,364,731
5	Depreciation/Amortization	\$28,772,771	\$ -	\$28,772,771	(\$3,311,382)	\$25,461,389
6	Property taxes	\$1,200,000	\$ -	\$1,200,000	\$ -	\$1,200,000
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$1,997,963	\$ -	\$1,997,963	\$2,204	\$2,000,167
9	Subtotal (lines 4 to 8)	\$91,870,149	(\$88,684)	\$91,781,465	(\$11,755,178)	\$80,026,287
10	Deemed Interest Expense	\$18,395,310	(\$351)	\$18,394,958	(\$481,817)	\$17,913,141
11	Total Expenses (lines 9 to 10)	\$110,265,459	(\$89,035)	\$110,176,423	(\$12,236,995)	\$97,939,428
12	Utility income before income taxes	\$25,849,392	\$479,641	\$26,329,034	(\$1,443,592)	\$24,885,442
13	Income taxes (grossed-up)	\$2,980,508	\$480,076	\$3,460,584	(\$380,653)	\$3,079,932
14	Utility net income	\$22,868,885	(\$435)	\$22,868,449	(\$1,062,939)	\$21,805,510
<b>Notes</b>						
<b>Other Revenues / Revenue Offsets</b>						
(1)	Specific Service Charges	\$1,236,783	\$ -	\$1,236,783	\$192	\$1,236,975
	Late Payment Charges	\$1,800,000	\$ -	\$1,800,000	\$ -	\$1,800,000
	Other Distribution Revenue	\$1,260,695	\$ -	\$1,260,695	\$ -	\$1,260,695
	Other Income and Deductions	\$532,207	\$ -	\$532,207	\$ -	\$532,207
	Total Revenue Offsets	\$4,829,685	\$ -	\$4,829,685	\$192	\$4,829,877





Line No.	Particulars	Application	Close of Discovery	Per Board Decision
<b><u>Determination of Taxable Income</u></b>				
1	Utility net income before taxes	\$22,868,885	\$22,868,448	\$21,805,510
2	Adjustments required to arrive at taxable utility income	(\$12,441,224)	(\$11,588,633)	(\$11,581,759)
3	Taxable income	<u>\$10,427,661</u>	<u>\$11,279,815</u>	<u>\$10,223,751</u>
<b><u>Calculation of Utility Income Taxes</u></b>				
4	Income taxes	\$2,229,053	\$2,554,267	\$2,274,294
6	Total taxes	<u>\$2,229,053</u>	<u>\$2,554,267</u>	<u>\$2,274,294</u>
7	Gross-up of Income Taxes	\$751,455	\$906,317	\$805,638
8	Grossed-up Income Taxes	<u>\$2,980,508</u>	<u>\$3,460,584</u>	<u>\$3,079,932</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$2,980,508</u>	<u>\$3,460,584</u>	<u>\$3,079,932</u>
10	Other tax Credits	(\$400,000) (1)	(\$400,000)	(\$400,000)
<b><u>Tax Rates</u></b>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	10.21%	11.19%	11.16%
13	Total tax rate (%)	<u>25.21%</u>	<u>26.19%</u>	<u>26.16%</u>

**Notes**

(1)	PILs amount includes reduction related to tax credits.
-----	--



**Enersource Hydro Mississauga Inc.**  
**Capitalization/Cost of Capital**

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
Initial Application					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$351,057,440	5.09%	\$17,873,738
2	Short-term Debt	4.00%	\$25,075,531	2.08%	\$521,571
3	Total Debt	60.00%	\$376,132,971	4.89%	\$18,395,310
	Equity				
4	Common Equity	40.00%	\$250,755,314	9.12%	\$22,868,885
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$250,755,314	9.12%	\$22,868,885
7	Total	100.00%	\$626,888,285	6.58%	\$41,264,194
Close of Discovery					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$351,050,735	5.09%	\$17,873,397
2	Short-term Debt	4.00%	\$25,075,053	2.08%	\$521,561
3	Total Debt	60.00%	\$376,125,788	4.89%	\$18,394,958
	Equity				
4	Common Equity	40.00%	\$250,750,525	9.12%	\$22,868,448
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$250,750,525	9.12%	\$22,868,448
7	Total	100.00%	\$626,876,313	6.58%	\$41,263,406
Per Board Decision					
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$341,855,701	5.09%	\$17,405,241
9	Short-term Debt	4.00%	\$24,418,264	2.08%	\$507,900
10	Total Debt	60.00%	\$366,273,965	4.89%	\$17,913,141
	Equity				
11	Common Equity	40.00%	\$244,182,643	8.93%	\$21,805,510
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$244,182,643	8.93%	\$21,805,510
14	Total	100.00%	\$610,456,608	6.51%	\$39,718,651

**Notes**

(1) 4.0% unless an Applicant has proposed or been approved for another amount.





**Ontario Energy Board**  
**REVENUE REQUIREMENT**  
**WORK FORM**  
**Version 2.20**

**Enersource Hydro Mississauga Inc.**  
**Revenue Deficiency/Sufficiency**

Line No.	Particulars	Initial Application		Close of Discovery		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		\$16,581,230		\$16,971,677		\$2,954,701
2	Distribution Revenue	\$114,703,938	\$114,703,936	\$114,703,938	\$114,704,095	\$115,040,290	\$115,040,292
3	Other Operating Revenue Offsets - net	\$4,829,685	\$4,829,685	\$4,829,685	\$4,829,685	\$4,829,877	\$4,829,877
4	<b>Total Revenue</b>	<b>\$119,533,623</b>	<b>\$136,114,851</b>	<b>\$119,533,623</b>	<b>\$136,505,457</b>	<b>\$119,870,167</b>	<b>\$122,824,870</b>
5	Operating Expenses	\$91,870,149	\$91,870,149	\$91,781,465	\$91,781,465	\$80,026,287	\$80,026,287
6	Deemed Interest Expense	\$18,395,310	\$18,395,310	\$18,394,958	\$18,394,958	\$17,913,141	\$17,913,141
	<b>Total Cost and Expenses</b>	<b>\$110,265,459</b>	<b>\$110,265,459</b>	<b>\$110,176,423</b>	<b>\$110,176,423</b>	<b>\$97,939,428</b>	<b>\$97,939,428</b>
7	<b>Utility Income Before Income Taxes</b>	<b>\$9,268,164</b>	<b>\$25,849,392</b>	<b>\$9,357,200</b>	<b>\$26,329,034</b>	<b>\$21,930,739</b>	<b>\$24,885,442</b>
8	Tax Adjustments to Accounting Income per 2009 PILs	(\$12,441,224)	(\$12,441,224)	(\$11,588,633)	(\$11,588,633)	(\$11,581,759)	(\$11,581,759)
9	<b>Taxable Income</b>	<b>(\$3,173,060)</b>	<b>\$13,408,168</b>	<b>(\$2,231,433)</b>	<b>\$14,740,401</b>	<b>\$10,348,980</b>	<b>\$13,303,683</b>
10	Income Tax Rate	25.21%	25.21%	26.19%	26.19%	26.16%	26.16%
11	<b>Income Tax on Taxable Income</b>	<b>(\$800,002)</b>	<b>\$3,380,509</b>	<b>(\$584,406)</b>	<b>\$3,860,470</b>	<b>\$2,707,050</b>	<b>\$3,479,931</b>
12	<b>Income Tax Credits</b>	<b>(\$400,000)</b>	<b>(\$400,000)</b>	<b>(\$400,000)</b>	<b>(\$400,000)</b>	<b>(\$400,000)</b>	<b>(\$400,000)</b>
13	<b>Utility Net Income</b>	<b>\$10,468,166</b>	<b>\$22,868,885</b>	<b>\$10,341,606</b>	<b>\$22,868,449</b>	<b>\$19,623,689</b>	<b>\$21,805,510</b>
14	<b>Utility Rate Base</b>	<b>\$626,888,285</b>	<b>\$626,888,285</b>	<b>\$626,876,313</b>	<b>\$626,876,313</b>	<b>\$610,456,608</b>	<b>\$610,456,608</b>
	Deemed Equity Portion of Rate Base	\$250,755,314	\$250,755,314	\$250,750,525	\$250,750,525	\$244,182,643	\$244,182,643
15	Income/(Equity Portion of Rate Base)	4.17%	9.12%	4.12%	9.12%	8.04%	8.93%
16	Target Return - Equity on Rate Base	9.12%	9.12%	9.12%	9.12%	8.93%	8.93%
17	Deficiency/Sufficiency in Return on Equity	-4.95%	0.00%	-5.00%	0.00%	-0.89%	0.00%
18	Indicated Rate of Return	4.60%	6.58%	4.58%	6.58%	6.15%	6.51%
19	Requested Rate of Return on Rate Base	6.58%	6.58%	6.58%	6.58%	6.51%	6.51%
20	Deficiency/Sufficiency in Rate of Return	-1.98%	0.00%	-2.00%	0.00%	-0.36%	0.00%
21	Target Return on Equity	\$22,868,885	\$22,868,885	\$22,868,448	\$22,868,448	\$21,805,510	\$21,805,510
22	Revenue Deficiency/(Sufficiency)	\$12,400,719	(\$0)	\$12,526,842	\$1	\$2,181,821	\$0
23	<b>Gross Revenue</b>	<b>\$16,581,230 (1)</b>		<b>\$16,971,677 (1)</b>		<b>\$2,954,701 (1)</b>	

Notes:  
(1)

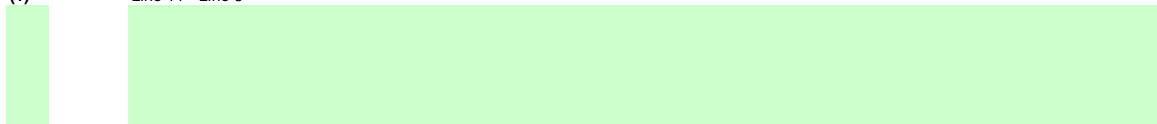
Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



Line No.	Particulars	Application	Close of Discovery	Per Board Decision
1	OM&A Expenses	\$59,899,415	\$59,810,731	\$51,364,731
2	Amortization/Depreciation	\$28,772,771	\$28,772,771	\$25,461,389
3	Property Taxes	\$1,200,000	\$1,200,000	\$1,200,000
5	Income Taxes (Grossed up)	\$2,980,508	\$3,460,584	\$3,079,932
6	Other Expenses	\$1,997,963	\$1,997,963	\$2,000,167
7	Return			
	Deemed Interest Expense	\$18,395,310	\$18,394,958	\$17,913,141
	Return on Deemed Equity	\$22,868,885	\$22,868,448	\$21,805,510
8	<b>Service Revenue Requirement (before Revenues)</b>	<u>\$136,114,851</u>	<u>\$136,505,455</u>	<u>\$122,824,870</u>
9	Revenue Offsets	\$4,829,685	\$4,829,685	\$4,829,877
10	<b>Base Revenue Requirement</b>	<u>\$131,285,166</u>	<u>\$131,675,770</u>	<u>\$117,994,993</u>
11	Distribution revenue	\$131,285,166	\$131,675,772	\$117,994,993
12	Other revenue	\$4,829,685	\$4,829,685	\$4,829,877
13	<b>Total revenue</b>	<u>\$136,114,851</u>	<u>\$136,505,457</u>	<u>\$122,824,870</u>
14	<b>Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)</b>	<u>(\$0) (1)</u>	<u>\$1 (1)</u>	<u>\$0 (1)</u>

**Notes**  
(1)

Line 11 - Line 8





Ontario Energy Board

# REVENUE REQUIREMENT WORK FORM

Version 2.20

## Enersource Hydro Mississauga Inc. Bill Impacts - Residential

Consumption **800** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
1	Monthly Service Charge		1	\$ -		1	\$ -	\$ -	
2	Smart Meter Rate Adder		1	\$ -		1	\$ -	\$ -	
3	Service Charge Rate Adder(s)		1	\$ -		1	\$ -	\$ -	
4	Service Charge Rate Rider(s)		1	\$ -		1	\$ -	\$ -	
5	Distribution Volumetric Rate		800	\$ -		800	\$ -	\$ -	
6	Low Voltage Rate Adder		800	\$ -		800	\$ -	\$ -	
7	Volumetric Rate Adder(s)		800	\$ -		800	\$ -	\$ -	
8	Volumetric Rate Rider(s)		800	\$ -		800	\$ -	\$ -	
9	Smart Meter Disposition Rider		800	\$ -		800	\$ -	\$ -	
10	LRAM & SSM Rate Rider		800	\$ -		800	\$ -	\$ -	
11	Deferral/Variance Account Disposition Rate Rider		800	\$ -		800	\$ -	\$ -	
12				\$ -			\$ -	\$ -	
13				\$ -			\$ -	\$ -	
14				\$ -			\$ -	\$ -	
15				\$ -			\$ -	\$ -	
16	<b>Sub-Total A - Distribution</b>			\$ -			\$ -	\$ -	
17	RTSR - Network		800	\$ -		800	\$ -	\$ -	
18	RTSR - Line and Transformation Connection		800	\$ -		800	\$ -	\$ -	
19	<b>Sub-Total B - Delivery (including Sub-Total A)</b>			\$ -			\$ -	\$ -	
20	Wholesale Market Service Charge (WMSC)		800	\$ -		800	\$ -	\$ -	
21	Rural and Remote Rate Protection (RRRP)		800	\$ -		800	\$ -	\$ -	
22	Special Purpose Charge		800	\$ -		800	\$ -	\$ -	
23	Standard Supply Service Charge		1	\$ -		1	\$ -	\$ -	
24	Debt Retirement Charge (DRC)		800	\$ -		800	\$ -	\$ -	
25	Energy		800	\$ -		800	\$ -	\$ -	
26				\$ -			\$ -	\$ -	
27				\$ -			\$ -	\$ -	
28	<b>Total Bill (before Taxes)</b>			\$ -			\$ -	\$ -	
29	HST	13%		\$ -	13%		\$ -	\$ -	
30	<b>Total Bill (including Sub-total B)</b>			\$ -			\$ -	\$ -	
31	Ontario Clean Energy Benefit (OCEB)	-10%		\$ -	-10%		\$ -	\$ -	
32	<b>Total Bill (including OCEB)</b>			\$ -			\$ -	\$ -	
33	<b>Loss Factor (%)</b>	Note 1							

**Notes:**

(1): Enter existing and proposed total loss factor (Secondary Metered Customer &lt; 5,000 kW) as a percentage.

BILL IMPACTS FOR ALL RATE CLASSES ARE PROVIDED IN APPENDIX 2-V.



## Ontario Energy Board

### REVENUE REQUIREMENT WORK FORM

Version 2.20

### Enersource Hydro Mississauga Inc.

#### Bill Impacts - General Service < 50 kW

		Consumption		2000 kWh					
	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
1	Monthly Service Charge		1	\$ -		1	\$ -	\$ -	
2	Smart Meter Rate Adder		1	\$ -		1	\$ -	\$ -	
3	Service Charge Rate Adder(s)		1	\$ -		1	\$ -	\$ -	
4	Service Charge Rate Rider(s)		1	\$ -		1	\$ -	\$ -	
5	Distribution Volumetric Rate		2000	\$ -		2000	\$ -	\$ -	
6	Low Voltage Rate Adder		2000	\$ -		2000	\$ -	\$ -	
7	Volumetric Rate Adder(s)		2000	\$ -		2000	\$ -	\$ -	
8	Volumetric Rate Rider(s)		2000	\$ -		2000	\$ -	\$ -	
9	Smart Meter Disposition Rider		2000	\$ -		2000	\$ -	\$ -	
10	LRAM & SSM Rider		2000	\$ -		2000	\$ -	\$ -	
11	Deferral/Variance Account Disposition Rate Rider		2000	\$ -		2000	\$ -	\$ -	
12				\$ -			\$ -	\$ -	
13				\$ -			\$ -	\$ -	
14				\$ -			\$ -	\$ -	
15				\$ -			\$ -	\$ -	
16	Sub-Total A - Distribution			\$ -			\$ -	\$ -	
17	RTSR - Network		2000	\$ -		2000	\$ -	\$ -	
18	RTSR - Line and Transformation Connection		2000	\$ -		2000	\$ -	\$ -	
19	Sub-Total B - Delivery (including Sub-Total A)			\$ -			\$ -	\$ -	
20	Wholesale Market Service Charge (WMSC)		2000	\$ -		2000	\$ -	\$ -	
21	Rural and Remote Rate Protection (RRRP)		2000	\$ -		2000	\$ -	\$ -	
22	Special Purpose Charge		2000	\$ -		2000	\$ -	\$ -	
23	Standard Supply Service Charge		1	\$ -		1	\$ -	\$ -	
24	Debt Retirement Charge (DRC)		2000	\$ -		2000	\$ -	\$ -	
25	Energy		2000	\$ -		2000	\$ -	\$ -	
26				\$ -			\$ -	\$ -	
27				\$ -			\$ -	\$ -	
28	Total Bill (before Taxes)			\$ -			\$ -	\$ -	
29	HST	13%		\$ -	13%		\$ -	\$ -	
30	Total Bill (including Sub-total B)			\$ -			\$ -	\$ -	
31	Ontario Clean Energy Benefit (OCEB)	-10%		\$ -	-10%		\$ -	\$ -	
32	Total Bill (including OCEB)			\$ -			\$ -	\$ -	
33	Loss Factor	(1)	0.00%		0.00%				

**Notes:**

(1): See Note (1) from Sheet 10A, Bill Impacts - Residential

BILL IMPACTS FOR ALL RATE CLASSES ARE PROVIDED IN APPENDIX 2-V.

**Enersource Hydro Mississauga Inc.**

EB-2012-0033

Draft Rate Order

Filed: December 20, 2012

**APPENDIX 4**

**Income Tax/PILs Workform for 2013 Filers**







Utility Name	Enersource Hydro Mississauga Inc.
Assigned EB Number	EB-2012-0033
Name and Title	Martin Sultana, Rates Manager
Phone Number	905-283-4255
Email Address	msultana@enersource.com
Date	01-Jan-13
Last COS Re-based Year	2008

**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

**\$ 610,456,609**

### Return on Ratebase

Deemed ShortTerm Debt %  
Deemed Long Term Debt %  
Deemed Equity %

4.00%  
56.00%  
40.00%

T \$ 24,418,264  
U \$ 341,855,701  
V \$ 244,182,644

$W = S * T$   
 $X = S * U$   
 $Y = S * V$

Short Term Interest Rate  
Long Term Interest

2.08%  
5.09%  
8.93%

Z \$ 507,900  
AA \$ 17,405,241  
AB \$ **21,805,510**

$AC = W * Z$   
 $AD = X * AA$   
 $AE = Y * AB$   
 $AF = AC + AD + AE$

**Return on Equity (Regulatory Income)**  
**Return on Rate Base**

**\$ 39,718,651**

### 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

Yes	Yes	Yes
Yes	Yes	Yes
No	No	No
No	No	No
Yes	Yes	Yes
No	No	No
Yes	Yes	Yes
No	No	No



## Income Tax/PILs Workform for 2013 Filers

### 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
General corporate rate	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%
Rate reduction	-11.50%	-13.00%	-13.00%	-13.00%
	16.50%	15.00%	15.00%	15.00%
Ontario income tax	11.75%	11.50%	11.50%	11.50%
Combined federal and Ontario	28.25%	26.50%	26.50%	26.50%
Federal small business threshold	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%



## Income Tax/PILs Workform for 2013 Filers

### Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historic per tax returns	Less: Non- Distribution Portion	UCC Regulated Historic Year
1	Distribution System - post 1987	302,202,999		302,202,999
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	764,443		764,443
2	Distribution System - pre 1988	33,004,343		33,004,343
8	General Office/Stores Equip	4,882,612		4,882,612
10	Computer Hardware/ Vehicles	4,529,208		4,529,208
10.1	Certain Automobiles	179,425		179,425
12	Computer Software	2,102,839		2,102,839
13 <sub>1</sub>	Lease # 1			0
13 <sub>2</sub>	Lease #2			0
13 <sub>3</sub>	Lease # 3			0
13 <sub>4</sub>	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable			0
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment			0
45	Computers & Systems Software acq'd post Mar 22/04	98,754		98,754
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	184,368,268		184,368,268
50	Data Network Infrastructure Equipment - post Mar 2007	1,225,483		1,225,483
52	Computer Hardware and system software			0
95	CWIP	4,690,063		4,690,063
3	Buildings - Pre 1988	2,039,610		2,039,610
17	Easements	316,196		316,196
10.1	Certain Automobiles.	9,883		9,883
10.1	Certain Automobiles..	9,883		9,883
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	540,424,009	0	540,424,009



## Income Tax/PILs Workform for 2013 Filers

### Schedule 10 CEC - Historical Year

**Cumulative Eligible Capital** **15,584,178**

#### Additions

Cost of Eligible Capital Property Acquired during Test Year				
Other Adjustments	0			
Subtotal	0	$\times 3/4 =$	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	$\times 1/2 =$	0	
			0	0
Amount transferred on amalgamation or wind-up of subsidiary	0			0
<b>Subtotal</b>				<b>15,584,178</b>

#### Deductions

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

**Cumulative Eligible Capital Balance** **15,584,178**

**Current Year Deduction** **15,584,178**  $\times 7\% =$  **1,090,892**

**Cumulative Eligible Capital - Closing Balance** **14,493,286**



### 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
<b>Tax Reserves Not Deducted for accounting purposes</b>			
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Financial Statement Reserves (not deductible for Tax Purposes)</b>			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts	115,952		115,952
Accrued Employee Future Benefits:	4,699,316		4,699,316
- 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	160,000		160,000
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
			0
			0
<b>Total</b>	<b>4,975,268</b>	<b>0</b>	<b>4,975,268</b>



**Schedule 7-1 Loss Carry Forward - Historic**

**Corporation Loss Continuity and Application**

	Total	Non-Distribution Portion	Utility Balance
<b>Non-Capital Loss Carry Forward Deduction</b>			
Actual Historic			0

	Total	Non-Distribution Portion	Utility Balance
<b>Net Capital Loss Carry Forward Deduction</b>			
Actual Historic	202,426		202,426





## Income Tax/PILs Workform for 2013 Filers

### Adjusted Taxable Income - Historic Year

	<b>T2S1 line #</b>	<b>Total for Legal Entity</b>	<b>Non-Distribution Eliminations</b>	<b>Historic Wires Only</b>
<b>Income before PILs/Taxes</b>	<b>A</b>	22,770,000		22,770,000
<b>Additions:</b>				
Interest and penalties on taxes	103	61,315		61,315
Amortization of tangible assets	104	36,771,788		36,771,788
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	27,599		27,599
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118	240,324		240,324
Capitalized interest	119			0
Non-deductible club dues and fees	120	23,450		23,450
Non-deductible meals and entertainment expense	121	39,849		39,849
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	4,975,268		4,975,268
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	245,329		245,329
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
<b>Other Additions</b>				
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))		4,942,405		4,942,405
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received		994,354		994,354
				0

				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
<b>Total Additions</b>		<b>48,321,681</b>	<b>0</b>	<b>48,321,681</b>
<b>Deductions:</b>				
Gain on disposal of assets per financial statements	401	156,927		156,927
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	35,466,340		35,466,340
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	1,090,892		1,090,892
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411	150,499		150,499
Tax reserves claimed in current year	413			0
Reserves from financial statements - balance at beginning of year	414	4,670,538		4,670,538
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
Other deductions: (Please explain in detail the nature of the item)				
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		4,942,405		4,942,405
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)		438,476		438,476
Overhead burdens		2,858,394		2,858,394
Allowance for Funds Used During Construction (Borrowing Costs)		400,115		400,115
2010 ITC's included in accounting income before taxes		731,475		731,475
				0
				0
				0
				0
<b>Total Deductions</b>		<b>50,906,061</b>	<b>0</b>	<b>50,906,061</b>
<b>Net Income for Tax Purposes</b>		<b>20,185,620</b>	<b>0</b>	<b>20,185,620</b>
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
<b>TAXABLE INCOME</b>		<b>20,185,620</b>	<b>0</b>	<b>20,185,620</b>



## 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.**

#### Regulatory Taxable Income

#### Wires Only

\$ 20,185,620 **A**

#### Ontario Income Taxes

*Income tax payable*

Ontario Income Tax

11.75% **B**

\$ 2,371,394.53 **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*

\$ 2,335,155 **J = C + F**

#### Combined Tax Rate and PILs

Effective Ontario Tax Rate  
Federal tax rate  
Combined tax rate

11.57%

**K = J / A**

16.50%

**L**

28.07% **M = K + L**

#### Total Income Taxes

\$ 5,665,782 **N = A \* M**

Investment Tax Credits

\$ 515,338 **O**

Miscellaneous Tax Credits

**P**

#### Total Tax Credits

\$ 515,338 **Q = O + P**

#### Corporate PILs/Income Tax Provision for Historic Year

\$ 5,150,444 **R = N - Q**



### Schedule 8 CCA - Bridge Year

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	\$ 302,202,999	\$ 15,754,843		\$ 317,957,842	\$ 7,877,422	\$ 310,080,421	4%	\$ 12,403,217	\$ 305,554,625
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ 764,443			\$ 764,443	\$ -	\$ 764,443	6%	\$ 45,867	\$ 718,576
2	Distribution System - pre 1988	\$ 33,004,343			\$ 33,004,343	\$ -	\$ 33,004,343	6%	\$ 1,980,261	\$ 31,024,082
8	General Office/Stores Equip	\$ 4,882,612	\$ 1,119,320		\$ 6,001,932	\$ 559,660	\$ 5,442,272	20%	\$ 1,088,454	\$ 4,913,478
10	Computer Hardware/ Vehicles	\$ 4,529,208	\$ 1,711,733	-\$ 309,000	\$ 5,931,941	\$ 701,367	\$ 5,230,575	30%	\$ 1,569,172	\$ 4,362,769
10.1	Certain Automobiles	\$ 179,425			\$ 179,425	\$ -	\$ 179,425	30%	\$ 53,828	\$ 125,598
12	Computer Software	\$ 2,102,839	\$ 4,400,791		\$ 6,503,630	\$ 2,200,396	\$ 4,303,235	100%	\$ 4,303,235	\$ 2,200,396
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				\$ -	\$ -	\$ -	12%	\$ -	\$ -
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	\$ 98,754			\$ 98,754	\$ -	\$ 98,754	45%	\$ 44,439	\$ 54,315
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)				\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 184,368,268	\$ 33,362,587		\$ 217,730,855	\$ 16,681,294	\$ 201,049,562	8%	\$ 16,083,965	\$ 201,646,890
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 1,225,483	\$ 1,360,481		\$ 2,585,964	\$ 680,241	\$ 1,905,724	55%	\$ 1,048,148	\$ 1,537,816
52	Computer Hardware and system software				\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 4,690,063	-\$ 100,840		\$ 4,589,223	\$ -	\$ 4,589,223	0%	\$ -	\$ 4,589,223
3	Buildings - Pre 1988	\$ 2,039,610			\$ 2,039,610	\$ -	\$ 2,039,610	5%	\$ 101,981	\$ 1,937,630
17	Easements	\$ 316,196			\$ 316,196	\$ -	\$ 316,196	8%	\$ 25,296	\$ 290,900
10.1	Certain Automobiles..	\$ 9,883			\$ 9,883	\$ -	\$ 9,883	30%	\$ 2,965	\$ 6,918
10.1	Certain Automobiles...	\$ 9,883			\$ 9,883	\$ -	\$ 9,883	30%	\$ 2,965	\$ 6,918
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
	TOTAL	\$ 540,424,009	\$ 57,608,915	-\$ 309,000	\$ 597,723,924	\$ 28,700,378	\$ 569,023,547		\$ 38,753,791	\$ 558,970,133



## Schedule 10 CEC - Bridge Year

### Cumulative Eligible Capital

14,493,286

#### 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

14,493,286

#### 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

14,493,286

Current Year Deduction

14,493,286 x 7% = 1,014,530

Cumulative Eligible Capital - Closing Balance

13,478,756



### 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	
<b>Tax Reserves Not Deducted for accounting purposes</b>								
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Financial Statement Reserves (not deductible for Tax Purposes)</b>								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	115,952		115,952	164,048		280,000	164,048	
Accrued Employee Future Benefits:	4,699,316		4,699,316	413,844		5,113,160	413,844	
- 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	160,000		160,000		60,000	100,000	-60,000	
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	
<b>Total</b>	<b>4,975,268</b>	<b>0</b>	<b>4,975,268</b>	<b>577,892</b>	<b>60,000</b>	<b>5,493,160</b>	<b>517,892</b>	<b>0</b>



## Corporation Loss Continuity and Application

### Schedule 7-1 Loss Carry Forward - Bridge Year

<b>Non-Capital Loss Carry Forward Deduction</b>	<b>Total</b>
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
<b>Amount to be used in Bridge Year</b>	
Balance available for use post Bridge Year	0

<b>Net Capital Loss Carry Forward Deduction</b>	<b>Total</b>
Actual Historic	202,426
Application of Loss Carry Forward to reduce taxable income in Bridge Year	
Other Adjustments Add (+) Deduct (-)	
Balance available for use in Test Year	202,426
<b>Amount to be used in Bridge Year</b>	
Balance available for use post Bridge Year	202,426



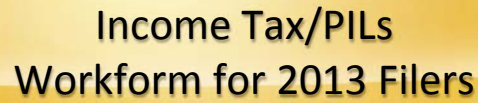
## Income Tax/PILs Workform for 2013 Filers

### Adjusted Taxable Income - Bridge Year

	T2S1 line #	Total for Regulated Utility
<b>Income before PILs/Taxes</b>	<b>A</b>	11,781,000

<b>Additions:</b>		
Interest and penalties on taxes	103	
Amortization of tangible assets	104	28,062,224
Amortization of intangible assets	106	
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	5,493,160
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	86,810
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	





<b>Other Additions</b>		
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))		2,906,700
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		515,338
<b>Total Additions</b>		<b>37,064,232</b>
<b>Deductions:</b>		
Gain on disposal of assets per financial statements	401	161,000
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	38,753,791
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10	405	1,014,530
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	4,975,268
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>		



### 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		2,906,700
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)		438,477
Allowance for Funds Used During Construction (Borrowing Costs)		543,638
<b>Total Deductions</b>		<b>48,793,404</b>
<b>Net Income for Tax Purposes</b>		<b>51,828</b>
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	
<b>TAXABLE INCOME</b>		<b>51,828</b>



## Income Tax/PILs Workform for 2013 Filers

### PILS Tax Provision - Bridge Year

				<b>Wires Only</b>	
<b>Regulatory Taxable Income</b>				\$ 51,828	<b>A</b>
<b>Ontario Income Taxes</b>					
<i>Income tax payable</i>	Ontario Income Tax	4.50%	<b>B</b>	\$ 2,332	<b>C = A * B</b>
<i>Small business credit</i>	Ontario Small Business Threshold Rate reduction	\$ - -7.00%	<b>D</b> <b>E</b>	\$ -	<b>F = D * E</b>
<i>Ontario Income tax</i>				\$ 2,332	<b>J = C + F</b>
<b>Combined Tax Rate and PILs</b>					
		Effective Ontario Tax Rate	4.50%	<b>K = J / A</b>	
		Federal tax rate	11.00%	<b>L</b>	
		Combined tax rate		15.50%	<b>M = K + L</b>
<b>Total Income Taxes</b>				\$ 8,033	<b>N = A * M</b>
Investment Tax Credits				\$ 400,000	<b>O</b>
Miscellaneous Tax Credits					<b>P</b>
<b>Total Tax Credits</b>				\$ 400,000	<b>Q = O + P</b>
<b>Corporate PILs/Income Tax Provision for Bridge Year</b>				\$ -	<b>R = N - Q</b>

**Note:**

1. This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.

## Schedule 8 CCA - Test Year

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	\$ 305,554,625	7,195,855		\$ 312,750,480	\$ 3,597,928	\$ 309,152,553	4%	\$ 12,366,102	\$ 300,384,378
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ 718,576			\$ 718,576	-	\$ 718,576	6%	\$ 43,115	\$ 675,462
2	Distribution System - pre 1988	\$ 31,024,082			\$ 31,024,082	\$ -	\$ 31,024,082	6%	\$ 1,861,445	\$ 29,162,637
8	General Office/Stores Equip	\$ 4,913,478	1,322,425		\$ 6,235,903	\$ 661,213	\$ 5,574,690	20%	\$ 1,114,938	\$ 5,120,965
10	Computer Hardware/ Vehicles	\$ 4,362,769	1,722,711	-318,270	\$ 5,767,210	\$ 702,221	\$ 5,064,989	30%	\$ 1,519,497	\$ 4,247,713
10.1	Certain Automobiles	\$ 125,598	67,800		\$ 193,398	\$ 33,900	\$ 159,498	30%	\$ 47,849	\$ 145,548
12	Computer Software	\$ 2,200,396	3,322,829		\$ 5,523,225	\$ 1,661,415	\$ 3,861,810	100%	\$ 3,861,810	\$ 1,661,415
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	\$ -			\$ -	\$ -	\$ -	12%	\$ -	\$ -
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	\$ 54,315			\$ 54,315	\$ -	\$ 54,315	45%	\$ 24,442	\$ 29,873
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 201,646,890	29,719,227		\$ 231,366,117	\$ 14,859,614	\$ 216,506,504	8%	\$ 17,320,520	\$ 214,045,597
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 1,537,816	769,199		\$ 2,307,015	\$ 384,600	\$ 1,922,416	55%	\$ 1,057,329	\$ 1,249,687
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 4,589,223			\$ 4,589,223	\$ -	\$ 4,589,223	0%	\$ -	\$ 4,589,223
3	Buildings - Pre 1988	\$ 1,937,630			\$ 1,937,630	\$ -	\$ 1,937,630	5%	\$ 96,881	\$ 1,840,748
17	Easements	\$ 290,900	2,000,000		\$ 2,290,900	\$ 1,000,000	\$ 1,290,900	8%	\$ 103,272	\$ 2,187,628
10.1	Certain Automobiles.	\$ 6,918		-3,459	\$ 3,459	\$ -	\$ 3,459	30%	\$ 1,038	\$ 2,421
10.1	Certain Automobiles..	\$ 6,918		-3,459	\$ 3,459	\$ -	\$ 3,459	30%	\$ 1,038	\$ 2,421
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 558,970,133	\$ 46,120,046	\$- 325,188	\$ 604,764,991	\$ 22,900,888	\$ 581,864,103		\$ 39,419,275	\$ 565,345,716



## Schedule 10 CEC - Test Year

### Cumulative Eligible Capital

**13,478,756**

#### 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**

**13,478,756**

#### 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**

**13,478,756**

**Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")**

**13,478,756**

x 7% =

**943,513**

**Cumulative Eligible Capital - Closing Balance**

**12,535,243**



## 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	
<b>Tax Reserves Not Deducted for accounting purposes</b>								
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Financial Statement Reserves (not deductible for Tax Purposes)</b>								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	280,000		280,000		7,000	273,000	-7,000	
Accrued Employee Future Benefits:	5,113,160		5,113,160	440,000		5,553,160	440,000	
- 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	100,000		100,000	3,000		103,000	3,000	
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	
<b>Total</b>	<b>5,493,160</b>	<b>0</b>	<b>5,493,160</b>	<b>443,000</b>	<b>7,000</b>	<b>5,929,160</b>	<b>436,000</b>	<b>0</b>



### Schedule 7-1 Loss Carry Forward - Test Year

#### Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
<b>Non-Capital Loss Carry Forward Deduction</b>			
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
<b>Amount to be used in Test Year</b>			0
Balance available for use post Test Year	0	0	0

	Total	Non-Distribution Portion	Utility Balance
<b>Net Capital Loss Carry Forward Deduction</b>			
Actual/Estimated Bridge Year	202,426		202,426
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	202,426	0	202,426
<b>Amount to be used in Test Year</b>			0
Balance available for use post Test Year	202,426	0	202,426



## Income Tax/PILs Workform for 2013 Filers

### Taxable Income - Test Year

		Test Year Taxable Income
<b>Net Income Before Taxes</b>		21,805,510
		T2 S1 line #
<b>Additions:</b>		
Interest and penalties on taxes	103	
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104	28,721,695
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106	
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	5,929,160
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	90,964
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))		2,933,375
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		400,000
<b>Total Additions</b>		<b>38,075,194</b>
<b>Deductions:</b>		
Gain on disposal of assets per financial statements	401	161,000
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	39,419,275
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10 CEC	405	943,513
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	5,493,160
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		2,933,375
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)		438,477
Allowance for Funds Used During Construction (Borrowing Costs)		268,153
<b>Total Deductions</b>		<b>49,656,953</b>
<b>NET INCOME FOR TAX PURPOSES</b>		<b>10,223,751</b>
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	
<b>REGULATORY TAXABLE INCOME</b>		<b>10,223,751</b>



## PILs Tax Provision - Test Year

					<b>Wires Only</b>	
<b>Regulatory Taxable Income</b>					<b>\$ 10,223,751</b>	<b>A</b>
<b>Ontario Income Taxes</b>						
<i>Income tax payable</i>	<b>Ontario Income Tax</b>	11.50%	<b>B</b>	<b>\$ 1,175,731</b>	<b>C = A * B</b>	
<i>Small business credit</i>	Ontario Small Business Threshold	\$ 500,000	<b>D</b>			
	Rate reduction	-7.00%	<b>E</b>	<b>-\$ 35,000</b>	<b>F = D * E</b>	
<i>Ontario Income tax</i>					<b>\$ 1,140,731</b>	<b>J = C + F</b>
<b>Combined Tax Rate and PILs</b>	Effective Ontario Tax Rate	11.16%	<b>K = J / A</b>			
	Federal tax rate	15.00%	<b>L</b>			
	Combined tax rate			<b>26.16%</b>	<b>M = K + L</b>	
<b>Total Income Taxes</b>					<b>\$ 2,674,294</b>	<b>N = A * M</b>
Investment Tax Credits					<b>\$ 400,000</b>	<b>O</b>
Miscellaneous Tax Credits						<b>P</b>
<b>Total Tax Credits</b>					<b>\$ 400,000</b>	<b>Q = O + P</b>
<b>Corporate PILs/Income Tax Provision for Test Year</b>					<b>\$ 2,274,294</b>	<b>R = N - Q</b>
Corporate PILs/Income Tax Provision Gross Up <sup>1</sup>					<b>\$ 805,638</b>	<b>T = R / S - R</b>
		73.84%	<b>S = 1 - M</b>			
<b>Income Tax (grossed-up)</b>					<b>\$ 3,079,932</b>	<b>U = R + T</b>

### Note:

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.



**Enersource Hydro Mississauga Inc.**

EB-2012-0033

Draft Rate Order

Filed: December 20, 2012

**APPENDIX 5**

**OEB Appendix 2-EA IFRS-CGAAP Transitional PP&E Amounts**



**Appendix 2-EA**  
**IFRS-CGAAP Transitional PP&E Amounts**  
**2012 Adopters of IFRS for Financial Reporting Purposes**

For applicants that adopt IFRS on **January 1, 2012** 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, 2012.

Reporting Basis Forecast vs. Actual Used in Rebasing Year	2009 Rebasing Year	2010	2011	2012	2013 Rebasing Year	2014	2015	2016
	CGAAP	IRM	IRM	IRM	MIFRS	IRM	IRM	IRM
	Forecast	Actual	Actual	Forecast	Forecast			
			\$	\$				
<b>PP&amp;E Values under CGAAP</b>								
Opening net PP&E - Note 1			453,053,965	467,850,354				
Additions			49,183,927	663,288,430.08				
Depreciation (amounts should be negative)			-34,387,539	-364,099,606.62				
<b>Closing net PP&amp;E (1)</b>			467,850,354	497,769,236				
<b>PP&amp;E Values under MIFRS (Starts from 2011, the transition year)</b>								
Opening net PP&E - Note 1			453,053,965	474,514,796				
Additions			46,909,059	63,287,087				
Depreciation (amounts should be negative)			-25,448,228	-26,991,423				
<b>Closing net PP&amp;E (2)</b>			474,514,796	510,810,461				
<b>Difference in Closing net PP&amp;E, CGAAP vs. MIFRS (Shown as adjustment to rate base on rebasing)</b>			(6,664,442)	(13,041,225)				
<b>Account 1575 - IFRS-CGAAP Transitional PP&amp;E Amounts</b>								
Opening balance			-	(6,664,442)	(13,041,225)	(9,780,919)	(6,520,612)	(3,260,306)
Amounts added in the year			(6,664,442)	(6,376,782)				
<b>Sub-total</b>			(6,664,442)	(13,041,225)	(13,041,225)	(9,780,919)	(6,520,612)	(3,260,306)
Amount of amortization, included in depreciation expense - Note 2					3,260,306	3,260,306	3,260,306	3,260,306
<b>Closing balance in deferral account</b>			(6,664,442)	(13,041,225)	(9,780,919)	(6,520,612)	(3,260,306)	-

**Effect on Revenue Requirement**

Amortization of deferred balance as above - Note 2	(3,260,306)
Return on Rate Base Associated with deferred PP&E balance at WACC - Note 3	(848,514)
<b>Amount included in Revenue Requirement on rebasing</b>	<b>(4,108,820)</b>

<b>WACC</b>	<b>6.5064%</b>
<b>Disposition Period - Note 4</b>	<b>4</b> Years

**Notes:**

- For an applicant that adopts IFRS on January 1, 2012, the PP&E values as of January 1, 2011 under both CGAAP and MIFRS should be the same.
- Amortization of the deferred balance in Account 1575 will start from the rebasing year.  
Assume the utility requests for a certain disposition period, the amortization that should be included in the depreciation expense is calculated as:  
the opening balance of Account 1575 / the approved disposition period
- Return on rate base associated with deferred balance is calculated as:  
the deferred account opening balance as of 2013 rebasing year x WACC  
\* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.
- Consistent with the 4 year normal rate cycle, the model is using a 4 year amortization period as a default selection to "clear" the PP&E deferral account through a one-time adjustment to ratebase to capture and remove the impact of the accounting policy changes as caused by the transition from CGAAP to MIFRS.





**Enersource Hydro Mississauga Inc.**

EB-2012-0033

Draft Rate Order

Filed: December 20, 2012

**APPENDIX 6**

**OPEB MIFRS Accounting Order**



## **Other Post-Employment Benefit Adjustments**

### **Request for New Deferral Account**

#### **Accounting Order**

As directed by the Ontario Energy Board (the "Board"), in its decision in EB-2012-0033, the following is a request for a new deferral account to be used for future re-measurements (future actuarial gains or losses) relating to Other Post-Employment Benefits ("OPEB") which will be recorded in Other Comprehensive Income ("OCI") under MIFRS instead of being amortized in OM&A using the corridor approach under CGAAP.

Actuarial gains and losses result from increases or decreases in the present value of the defined-benefit obligation because of changes in actuarial assumptions and experience adjustments. Some examples of causes of actuarial gains and losses include:

- unexpectedly high or low rates of employee turnover, early retirement, or mortality, or increases in salaries, benefits (if the formal or constructive terms of the plan provide for inflationary benefit increases), or medical costs;
- the effect of changes to assumptions concerning benefit payment options;
- the effect of changes in estimates of future employee turnover, early retirement or mortality, or of increases in salaries, benefits (if the formal or constructive terms of a plan provide for inflationary benefit increases), or medical costs; and
- the effect of changes in the discount rate.

The Board's Filing Requirements for Electricity Transmission and Distribution Applications, revised on June 28, 2012, states that the following eligibility criteria must be met when seeking to establish a new deferral/variance account:

- Causation - The forecasted expense must be clearly outside of the base upon which rates were derived.

## **APPENDIX 6**

Page 2 of 4

- **Materiality** – The forecasted amounts must exceed the Board-defined materiality threshold and have a significant influence on the operation of the distributor; otherwise they should be expensed in the normal course and addressed through organizational productivity improvements.
- **Prudence** - The nature of the costs and forecasted quantum must be reasonably incurred although the final determination of prudence will be made at the time of disposition. In terms of the quantum, this means that the applicant must provide evidence demonstrating as to why the option selected represents a cost-effective option (not necessarily least initial cost) for ratepayers.

Enersource proposes that the requested new deferral account satisfies the eligibility criteria:

- **Causation** – Enersource has not included an amount of actuarial gains or losses relating to its post-employment obligation in its proposed 2013 base revenue requirement as future actuarial gains and/or losses cannot be predicted. Future re-measurements are the result of the change in actuarial assumptions and experience adjustments at the future valuation date.
- **Materiality** – The materiality of the actuarial gains and losses are undeterminable at this point in time. Depending on the change in actuarial assumptions, the quantum of the amount to be deferred may be material in one year and not in the next. As approved by the Board in its Decision in EB-2012-0033, Enersource will defer the actuarial gains and losses related to OPEB, on a prospective basis, subject to the materiality threshold being met. Enersource will not defer the actuarial gains and losses incurred prior to 2013.
- **Prudence** – The recording of actuarial gains and losses in OCI is in accordance with IAS 19R and is therefore prudent.

Subject to the materiality threshold being met, Enersource will continue to defer OPEB actuarial gains and losses in the approved deferral account until the earlier of:

- A decision by the Board to implement a policy in respect to the OPEB which differs from the approach approved here, and
- Enersource's next rebasing application.

If the cumulative balance is material, Enersource may request disposition in a future application for the amount accumulated in the deferral account.

In the event that an actuarial gain is recorded and is material, Enersource proposes that the following general ledger entries be recorded (assuming a \$100 actuarial gain):

Debit	Post-employment Liability	\$100	Balance Sheet
Credit	OCI – Post-employment Adjustment	(\$100)	Income Statement
<i>To record actuarial gain in OCI.</i>			

Debit	OCI – Post-employment Adjustment	\$100	Income Statement
Credit	Proposed Deferral Account – OCI MIFRS Post-employment Adjustment	(\$100)	Balance Sheet
<i>To record refundable amount in proposed deferral account.</i>			

In the event that an actuarial loss is recorded and is material, Enersource proposes that the following general ledger entries be recorded (assuming a \$100 actuarial loss):

Debit	OCI – Post-employment Adjustment	\$100	Income Statement
Credit	Post-employment Liability	(\$100)	Balance Sheet
<i>To record actuarial loss in OCI.</i>			

## APPENDIX 6

<b>Debit</b>	<b>Proposed Deferral Account – OCI MIFRS Post-employment Adjustment</b>	<b>\$100</b>	<b>Balance Sheet</b>
Credit	OCI – Post-employment Adjustment	(\$100)	Income Statement
<i>To record recoverable amount in proposed deferral account.</i>			

Based on the Board's Decision, given that the actuarial gains and losses are non-cash items, interest carrying charges shall not apply to the balance in this account.

Enersource believes that the deferral of the post-employment adjustments will prevent both Enersource and its customers from bearing any gain or harm from an actuarial adjustment.

**Enersource Hydro Mississauga Inc.**

EB-2012-0033

Draft Rate Order

Filed: December 20, 2012

**APPENDIX 7**

**Rate Calculation**





**GROUP 1 AND 2 RATE RIDERS FOR 2013 TEST YEAR (000's)**  
(excluding the refund of MIFRS deferred adjustment and recovery of OCI MIFRS post-employment adjustment)

Rate Class	Group 1 & 2 Account Balance (Excluding GA)	Group 1 RSVA GA Account Balance (Non-RPP)	2013 Test Year		2013 Test Year		Group 1 & 2 - Applicable to All Customers \$/kWh or \$/kW	Group 1 RSVA GA Account Recovery Rate Rider Non- RPP \$/kWh or \$/kW	RIDER #1	RIDER #2
			2013 Test Year kWh	2013 Test Year kW	2013 Test Year kWh (Non-RPP)	2013 Test Year kW (Non-RPP)			'Group 1 & 2 - Applicable to All Customers \$/kWh or \$/kW	Group 1 RSVA GA Account Recovery Rate Rider Non- RPP \$/kWh or \$/kW
									NUMBER OF MONTHS	
			FULL YEAR BILLING DETERMINANTS		FULL YEAR BILLING DETERMINANTS		12	12	11	11
Residential	\$ (2,999,015)	\$ 2,104,764	1,423,857,475		163,609,248		\$ -	\$ 0.0005	\$ (0.0001)	\$ 0.0005
General Service < 50 kW	\$ (198,652)	\$ 45,518	612,188,101		86,740,085		\$ (0.0003)	\$ 0.0005	\$ (0.0004)	\$ 0.0006
Unmetered Scattered Load	\$ 7,607	\$ 168	10,383,027		456,965		\$ 0.0007	\$ 0.0004	\$ 0.0008	\$ 0.0004
General Service 50 kW - 499 kW	\$ (1,046,699)	\$ 720,552		6,222,022		5,278,305	\$ (0.1682)	\$ 0.1365	\$ (0.1835)	\$ 0.1489
General Service 500 kW - 4999 kW	\$ (1,211,956)	\$ 839,978		5,154,338		4,826,495	\$ (0.2351)	\$ 0.1740	\$ (0.2565)	\$ 0.1899
Large Use (> 5000 kW)	\$ (607,696)	\$ 406,775		1,737,267		1,763,697	\$ (0.3498)	\$ 0.2306	\$ (0.3816)	\$ 0.2516
Street Lighting	\$ 127,793	\$ 16,524		49,889		116,222	\$ 2.5616	\$ 0.1422	\$ 2.7944	\$ 0.1551
Total	\$ (2,999,015)	\$ 2,104,764	2,046,428,602	13,163,516	250,806,298	11,984,719				

**Foregone Revenue Calculation**

(Full 12 Month Billing Determinants)													
Rate Class	2012 Board-Approved Base Rates		2012 Tax Sharing	2013 Rates Based on Board Decision		January 2013 Billing Determinants			2012 Rates @ January 2013 Load	2013 Rates @ January 2013 Load		Feb-Dec 2013 Billing Determinants	Forgone Revenue Rate Rider \$/kWh or kW
	Monthly	Volumetric	Volumetric	Monthly	Volumetric	Monthly	Volumetric		Total Revenue	Total Revenue	Forgone Revenue	kWh / kW	
Residential	\$ 11.87	\$ 0.0119	\$ (0.0004)	\$ 12.83	\$ 0.0129	176,274	135,638,115		\$ 3,652,210	\$ 4,011,326	\$ 359,116	1,288,219,360	0.0003
General Service < 50 kW	\$ 39.93	\$ 0.0116	\$ (0.0003)	\$ 39.49	\$ 0.0115	17,497	55,383,341		\$ 1,324,483	\$ 1,327,861	\$ 3,378	556,804,760	-
Unmetered Scattered Load	\$ 10.69	\$ 0.0195	\$ (0.0007)	\$ 8.15	\$ 0.0149	2,935	867,521		\$ 47,685	\$ 36,846	\$ (10,838)	9,515,506	(0.0011)
General Service 50 kW - 499 kW	\$ 69.86	\$ 4.2044	\$ (0.0626)	\$ 69.54	\$ 4.1853	3,948	511,608		\$ 2,394,784	\$ 2,415,776	\$ 20,992	5,710,414	0.0037
General Service 500 kW - 4999 kW	\$ 1,538.27	\$ 2.0981	\$ (0.0494)	\$ 1,583.69	\$ 2.1536	464	410,314		\$ 1,554,367	\$ 1,618,484	\$ 64,117	4,744,024	0.0135
Large Use (> 5000 kW)	\$ 13,856.90	\$ 2.9225	\$ (0.0502)	\$ 12,486.82	\$ 2.6731	9	147,848		\$ 549,375	\$ 507,593	\$ (41,782)	1,589,419	(0.0263)
Street Lighting	\$ 1.34	\$ 10.2587	\$ (0.2253)	\$ 1.37	\$ 10.4571	49,777	5,735		\$ 124,247	\$ 128,170	\$ 3,923	44,154	0.0889

Low Voltage Charge Calculation

	A	B	C	D	E	F	G
	2013 Retail Transmission Connection Rate (\$) kWh/kW	2013 Charge Determinant (kWh or kW)	A * B Basis for Allocation	Allocation %	Allocation	Rate / \$kWh or \$kW Based on 12 Months	LV Rate / \$kWh or \$kW Based on 11 Month Proration
RESIDENTIAL	0.0057	1,423,857,475	\$ 8,115,988	21.38%	\$ 320,714	\$ 0.0002	\$ 0.0002
General Service < 50 kW	0.0052	612,188,101	\$ 3,183,378	8.39%	\$ 125,796	\$ 0.0002	\$ 0.0002
Unmetered Scattered Load	0.0052	10,383,027	\$ 53,992	0.14%	\$ 2,134	\$ 0.0002	\$ 0.0002
General Service 50 kW - 499 kW	2.0283	6,222,022	\$ 12,620,127	33.25%	\$ 498,702	\$ 0.0802	\$ 0.0874
General Service 500 kW - 4999 kW	1.9847	5,154,338	\$ 10,229,815	26.95%	\$ 404,245	\$ 0.0784	\$ 0.0856
Large Use (> 5000 kW)	2.1197	1,737,267	\$ 3,682,484	9.70%	\$ 145,518	\$ 0.0838	\$ 0.0914
Street Lighting	1.4666	49,889	\$ 73,167	0.19%	\$ 2,891	\$ 0.0580	\$ 0.0632
TOTAL			\$ 37,958,951	100.00%	\$ 1,500,000		

Stranded Meter Disposition Rate Rider Calculation

	Residential	GS < 50 kW	GS > 50 kW	Total
Smart Meters Forecasted Installed at May 1, 2012	167,525	17,627	1,410	186,562
Tab I7.1 Meter Weighting (2006 CA Model Tab I7.1 Run 2)	1	9.16	35.96	
Calculation	167,525	161,463	50,704	379,692
Weighting	44.1%	42.5%	13.4%	100.0%
Stranded Meters Balance to be Recovered (\$000s)	\$ 3,369	\$ 3,247	\$ 1,024	\$ 7,640
Number of Customers - 2013 Forecast	176,865	17,703	3,950	198,518
Number of Months for Recovery	11	11	11	
Rate Rider (\$ per Customer/month)	\$ 1.73	\$ 16.67	\$ 23.56	

Smart Meter Disposition Rate Rider Calculation

	Net Deferred Revenue Requirement to be recovered via SMDR	Billing Determinants per SM Model Monthly	Disposition Period # of Months	SMDR
Residential	\$ (1,506,920.59)	176,865	11	\$ (0.77)
GS < 50 (incl. SMCMM)	\$ 3,008,061.28	17,703	11	\$ 15.45
USL				
GS 50 - 499	\$ (5,445.47)	3,950	11	\$ (0.13)
GS 500 - 4999				
LU				
SL				
	1,495,695.23			