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January 11, 2013

## **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 revised draft Rate Order (“DRO”) 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.

## **Enersource Responses**

Enersource is in receipt of comments from Board Staff and two Intervenor of Record in the above-referenced proceeding, with respect to the draft Rate Order filed December 20, 2012 (“December 20 DRO”). Enersource provides explanatory responses in this cover letter.

Certain comments were not supportive of the format and style of the December 20 DRO. In response, Enersource has altered the format of the DRO submitted today. However, in order to maintain the continuity of the record, and adequately respond to the comments from Board Staff and Intervenor, some of the material originally filed on December 20, 2012 is repeated here in this cover letter.

## **Summary of Changes**

In the December 20 DRO, Enersource updated its revenue requirement for the 2013 Test Year and recalculated the original rates proposed in its Application in accordance with the Board’s findings in its Decision dated December 13, 2012 (the “Decision”) and

as described in the sections below. Note that Enersource has updated the Revenue Requirement Work Form to Version 3.0, in response to the request from Board Staff in their comments filed on January 7, 2013 (“Board Staff Comments”), which has been filed today as a revised Appendix 3<sup>1</sup>.

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

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

Description	Updated Application July 23, 2012	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

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<sup>1</sup> Enersource provided a Revenue Requirement Work Form, in accordance with the Decision, as Appendix 3 in the December 20 DRO. The version provided here retains the label “Appendix 3”.

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 determine the foregone revenue rate rider, Enersource calculated the difference between revenue for January, 2013 using current rates multiplied by the load forecast for January, 2013, and revenue for January, 2013 using 2013 proposed rates multiplied by the load forecast for January, 2013. Enersource has provided detailed calculations of the foregone revenue rate riders in Appendix 7<sup>2</sup>.

The Board also directed Enersource to provide a draft accounting order for the requested MIFRS OPEB deferral account, which Enersource has provided at Appendix 6<sup>3</sup>.

### Large User Foregone Revenue Billing Determinant

Enersource calculated the foregone revenue for the Large Use customer class for the month of January, 2013 as a refund of \$41,782, and derived the rate rider refund of \$0.0263 on the basis of a demand (kW) billing determinant.

Per Board Staff Comments, Enersource calculated the foregone revenue refund for the smallest and largest customers in the Large Use class, using the proposed volumetric rate rider refund of \$0.0263 per kW. The monthly refund for the smallest customer in the Large Use class is approximately \$130 and represents 0.034% of their monthly average bill. The monthly refund for the largest customer in the Large User class is approximately \$920 and represents 0.035% of their monthly average bill.

**Table 2: Large User Class Analysis**

Large User Class	Average Approx. Demand per month (kW)	Volumetric Foregone Revenue Rate Rider	2013 Estimated Vol. Foregone Revenue Refund per month	2013 Estimated Average Monthly Bill
Smaller Customer	5,000	(0.0263)	\$ (132)	\$ 390,000
Largest Customer	35,000	(0.0263)	\$ (921)	\$ 2,650,000
		<b>Difference</b>	<b>\$ (789)</b>	<b>\$ 2,260,000</b>

<sup>2</sup> Filed on December 20, 2012.

<sup>3</sup> *Ibid.*

Board Staff Comments expressed a concern that the disposition of the credit based on only the variable billing determinant may materially over- or under-compensate a particular customer. Therefore, Enersource has also recalculated the foregone revenue refund for the Large Use class, on the basis of a split between a fixed and variable billing determinant. This results in a monthly fixed charge refund of \$124.55 and a monthly volumetric refund of \$0.0185/kW.

Table 3 below depicts the calculation of the foregone revenue fixed and volumetric rate riders.

**Table 3: Large Use Class Foregone Revenue Fixed and Volumetric Rate Riders**

Revenue at 2012 Rates and January 2013 Load	Revenue at 2012 Rates and January 2013 Load	Revenue at 2013 Rates and January 2013 Load	Revenue at 2013 Rates and January 2013 Load	Foregone Revenue	Foregone Revenue	Feb-Dec 2013 Billing Determinants	Feb-Dec 2013 Billing Determinants	Foregone Revenue Rate Rider	Foregone Revenue Rate Rider
Monthly Demand Charge	Variable Charge	Monthly Demand Charge	Variable Charge	Monthly Demand Charge	Variable Charge	Number of customers	Demand (kW)	Monthly Demand Charge	\$/kW
\$124,712	\$424,662	\$112,381	\$395,211	\$(12,331)	\$(29,451)	9	1,589,419	(124.55)	(0.0185)

Using the monthly fixed charge refund of \$124.55 and the monthly volumetric refund of \$0.0185/kW, Enersource has recalculated the foregone revenue refund for the smallest and largest customers in the Large Use class. The monthly refund for the smallest and largest customer in the Large Use class is approximately \$217 and \$770, respectively, versus \$130 and \$920, respectively, using only the variable billing determinant. See Table 4 below for these calculations.

**Table 4: Recalculated Large Use Class Foregone Revenue Refund**

Large Use Class	Average Approx. Demand per month (kW)	Fixed Monthly Foregone Revenue Rate Rider	Volumetric Foregone Revenue Rate Rider (\$/kW)	2013 Estimated Volumetric Foregone Revenue Refund per month	2013 Estimated Fixed Foregone Revenue Refund per month	Total Monthly Refund (Fixed + Volumetric)
Smallest Customer	5,000	(\$124.55)	(0.0185)	\$(92.50)	\$ (124.55)	\$ (217.05)
Largest Customer	35,000	(\$124.55)	(0.0185)	\$(647.50)	\$ (124.55)	\$ (772.05)
<b>Difference</b>				<b>\$ (555.00)</b>	<b>-</b>	<b>(555.00)</b>

Due to:

- the immateriality of the difference between proposing solely a variable rate rider versus a fixed/variable rate rider; and
- the overall materiality impact of this difference on the average monthly bill of a Large Use customer,

Enersource does not believe that the disposition of the credit based on only the variable billing determinant materially over- or under-compensates any particular Large Use customer.

## Bill Impacts

Bill impacts for typical customers in all classes have been calculated using the proposed rates. Details are provided at Appendixes 2A<sup>4</sup> and 2B<sup>5</sup>. It is important to note that the impact of the change in distribution rates includes the Low Voltage Service Rate.

In response to comments made by School Energy Coalition in its submission dated December 31, 2012 (“SEC Comments”), Enersource has revised Appendix 2-V in order to “carry across” entries to the impact section, and advises that it continues to add up correctly. There are no changes to the bill impact amounts or percentages because of this revision. The revised Appendixes 2A and 2B have been filed via RESS to accompany this letter.

<sup>4</sup> *Ibid.*

<sup>5</sup> *Ibid.*

## 2013 Test Year Bill Impacts per Decision (Appendixes 2A and 2B)

As shown in Appendix 2A of the December 20 DRO, 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.

As per the Ontario Energy Board's *"Filing Requirements for Electricity Transmission and Distribution Applications"*, revised and dated June 28, 2012<sup>6</sup>, Enersource has proposed to mitigate the overall bill increase for the GS < 50 rate class. This is described in detail in the December 20 DRO, with the supporting detail provided at Appendix 2B. Contrary to the recommendation in Board Staff Comments, Enersource continues to support its mitigation proposal, and the resultant Tariff of Rates and Charges filed as Appendix 1B in the December 20 DRO.

This letter will now address the key issues in the same numerical sequence used in the December 20 DRO.

### 1. Rate Base

The Board disallowed \$2 million and 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 (from \$20 million).

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<sup>6</sup> See subsection 2.11.10 Mitigation Procedures, which requires the applicant to file a mitigation plan if the total bill increases for **ANY** customer class exceed 10%. [Emphasis added.] The mitigation plan should include the following information:

1. A specification of all customer classes or groups of customers that were initially identified as having increases in excess of 10% and the magnitude of these increases.
2. Any mitigation measures undertaken, e.g., reductions to the revenue requirement, inter- or intra-class shifts, and the resulting impacts.
3. A justification for all mitigation measures proposed.
4. A detailed description of all mitigation adjustments made.
5. Revised impact calculations.
6. Any other information the applicant believes is relevant.

The Board also directed Enersource in its draft Rate Order to adjust its Test Year rate base by removing the impact of certain GEA Plan-related capital expenditures by the amounts shown in Table 2.3-2.

The Board also 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. A further directive was included under working capital.

The draft Rate Order reflects the Board's findings.

### 2012 Adjustment to Net Assets Findings

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

**Table 5: 2013 Adjustments to Net Assets (\$000s)**

Description	2013 Initially submitted	Adjustments	2013 Test MIFRS
Asset Values at Cost	\$ 582,788	\$ (2,000)	\$ 580,788
Construction Work in Progress	\$ (4,519)	\$0	\$ (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>

Energy Probe, in its submissions filed on January 3, 2013 (Energy Probe Comments), sought further detail on the adjustments to net assets due to this disallowance. In response, Enersource provides the following information.

To reflect the Decision, Enersource removed the capital expenditures and the related depreciation as shown in the table below:

**Table 6: 2013 Administration Building Adjustments to Net Assets (\$000s)**

Asset Category	Useful Life	Additions Opening 2013	Additions Ending 2013	Average Additions 2013	Accumulated Depreciation Opening 2013	Accumulated Depreciation Closing 2013	Accumulated Depreciation Average 2013
Land	indefinite	\$ (667)	\$ (667)	\$ (667)	\$ -	\$ -	\$ -
Building	45	\$ (1,333)	\$ (1,333)	\$ (1,333)	\$ 15	\$ 44	\$ 30
<b>Total</b>		<b>\$ (2,000)</b>	<b>\$ (2,000)</b>	<b>\$ (2,000)</b>	<b>\$ 15</b>	<b>\$ 44</b>	<b>\$ 30</b>

The ratio used to prorate expenditures between land and buildings (\$667 Land, \$1,333 Building) is the same ratio represented in the purchase price of the new administration building (\$5,000 Land, \$10,000 Building).

Energy Probe also sought clarification on the change in the depreciation expense of \$3,311,382, as shown in Appendix 3 of the December 20 DRO.

The following continuity table explains the adjustments to depreciation expense based on the Decision.

**Table 7: 2013 Change in Depreciation Expense (\$)**

<b>Initial Application</b>	<b>28,772,771</b>
2013 Amortization of IFRS-CGAAP Transitional PP&E Amounts	(3,260,306)
2013 Depreciation Expense related to GEA expenditures	(21,447)
2013 Depreciation Adjustments related to Administration building (explained in Table 6 above)	<u>(29,629)</u>
Total adjustments	(3,311,382)
<b>Adjusted per Board's Decision</b>	<b>25,461,389</b>

### Working Capital Finding

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.



## GEA Findings

The Test Year rate base has been adjusted by removing the GEA Plan-related capital expenditures as directed, as shown in Table 8 below. These adjustments will be recorded in Account 1531 – Renewable Connection Capital Deferral Account.

**Table 8: GEA Adjustments Recorded in Account 1531 (\$000s)**

Description	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 9 below:

**Table 9: GEA Adjustments to Net Assets in 2013 Rate Base (\$000s)**

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.

Table 8 identifies the net capital expenditures and the depreciation expense for each year that will be recorded in accounts 1531 and 1532, respectively.

Table 9 shows the impact of removing the average cumulative net fixed assets and related accumulated depreciation from the calculation of the rate base.

As requested in Board Staff Comments, Table 10 below explains in detail the calculation of these averages.

**Table 10: GEA Adjustments to Net Assets in 2013 Rate Base (\$)**

	2010	2011	2011 Opening IFRS Adjustment	2012	2013	Average 2013*
Cumulative Cost including CIP	61,297	258,710	(766)	397,088	585,584	491,336
Less Cumulative CIP	(38,310)	(147,408)	0	(147,408)	(147,408)	(147,408)
Cumulative Accumulated Depreciation	(766)	(5,243)	766	(15,002)	(36,449)	(25,726)
						<b>318,202</b>

\* Average 2013 has been calculated as the average of closing 2012 and closing 2013 balances. The numbers in this column align with those in Table 4 of the December 20 DRO, and with Table 9 above.

The final 2013 rate base, as per the Decision, is summarized in Table 11 below.

**Table 11: 2013 Rate Base per Decision (\$000s)**

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>

## 2. Operating Revenue

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 12<sup>7</sup> below shows the revised load

<sup>7</sup> This was Table 6 in the December 20 DRO.

forecast summary billing determinants, excluding losses and including CDM by customer class.

**Table 12: 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 adjustment of 80,000 kW to the GS 50 – 499 kW customer class, Enersource revised the cost of power and transformer allowance.

Table 13<sup>8</sup> below shows the revised 2013 cost of power. The increase is attributed to an increase in network and connection charges.

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<sup>8</sup> This was Table 7 in the December 20 DRO.

**Table 13: 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 14<sup>9</sup> below shows the revised transformer allowance. The increase is attributed to an increase in transformer allowance credit to eligible customers in the GS 50 – 499 kW customer class.**

**Table 14: 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)

<sup>9</sup> This was Table 8 in the December 20 DRO.

## **MicroFIT Charge**

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 all distributors shall reflect the updated province-wide fixed monthly charge 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 rate applications.

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

## **3. Operating Costs**

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

The updated 2013 Income Tax/PILs Workform reflecting all the impacts of the Board's Decision can be found in Appendix 4 of the December 20 DRO.

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

The Board released the cost of capital parameters for 2013 in its "*Cost of Capital Parameter Updates for January 1, 2013 Cost of Service Applications*", dated November 15, 2012, and Enersource was directed to incorporate these in the DRO, which it has done.

## **5. Cost Allocation**

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 has reviewed the impact of the Decision and finds that the cost allocation model submitted in the May 17, 2012 update to the Application continues to be appropriate. The DRO reflects the Board's findings.

## 6. Rate Design

### Low Voltage Service Rate

The Board approved the proposal to create a Low Voltage (“LV”) service rate to recover from its customers such charges by Hydro One Networks Inc., and was satisfied that Enersource derived the LV service rate appropriately.

The DRO reflects the Board’s findings. Enersource has prorated the LV service rate over eleven months from February 1, 2013 to December 31, 2013. The effect of this revision is shown in Table 15<sup>10</sup> below.

**Table 15: 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

Enersource agrees with Board Staff Comments that the proration of the LV service rate over eleven months accounts for foregone revenue during January, 2013. Enersource intended to apply the prorated LV service rate during 2013 only, whereby an adjustment to the LV service rate would be proposed via the 2014 IRM rate application, in order to reflect a twelve-month LV service rate effective January 1, 2014. However, Enersource agrees with Board Staff Comments that it is not harmed by a twelve-month based calculation in 2013 since any “under-recovery” would be recorded in Account 1550-LV Variance Account.

### Unmetered Scattered Load

The Board approved Enersource’s proposal to add a separate, new Unmetered Scattered Load (“USL”) rate class to the Tariff of Rates and Charges for 2013. The DRO includes the new USL rate class.

<sup>10</sup>This was Table 9 in the December 20 DRO.

## **Merging of Classes**

The Board approved Enersource's proposal to merge the Small Commercial rate class (excluding USL customers) with the General Service less than 50 kW ("GS < 50 kW") rate class. The DRO reflects the proposal to merge the two rate classes.

## **Tariff of Rates and Charges**

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

Please refer to Appendix 1A (no mitigation adjustment) and Appendix 1B (with mitigation adjustment), which were filed on December 20, 2012, for the revised Tariff of Rates and Charges for 2013 in accordance with the Decision and Order.<sup>11</sup>

## **7. Deferral and Variance Accounts (DVA)**

The Board approved the final disposition of Group 1 and Group 2 DVA balances as set out in Tables 16<sup>12</sup> and 17<sup>13</sup> below, respectively, including interest to December 31, 2012, for a net credit balance of \$894,000. These balances are to be disposed over one year commencing January 1, 2013.

This amount excludes the disposition of Smart Meter and Stranded 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. Enersource will dispose of these balances over an eleven month period from February 1 to December 31, 2013.

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<sup>11</sup> Please note that the draft Tariff of Rates and Charges, that reflects the Decision and includes no mitigation, has also been referenced in the draft Rate Order filed today as Appendix 1A.

<sup>12</sup> This was Table 10 in the December 20 DRO.

<sup>13</sup> This was Table 11 in the December 20 DRO.

**Table 16: 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>	<b>-\$42,076</b>	<b>-\$897</b>	<b>\$40,106</b>	<b>-\$43</b>	<b>-\$2,909</b>
1595	Recovery of Regulatory Asset (2009)	-\$2,421	\$106	N/A		
	<b>Total Group 1 Accounts:</b>	<b>-\$44,497</b>	<b>-\$791</b>	<b>\$40,106</b>		



**Table 17: 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>

## Rate Riders

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.

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 other comprehensive income (“OCI”) MIFRS post-employment adjustment

in the calculation of Rate Rider # 1. Enersource was directed to recalculate Rate Rider # 1 with these adjustments and file the final rider for approval with its DRO.

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 and Rate Rider # 4, both as set out under Issue 10 of the Decision.

Enersource has recalculated Rate Rider # 1. The revised Rate Rider # 1 is shown in Table 18<sup>14</sup> below and is reflected in the draft Rate Order.

The revised Rate Rider # 2 is shown in Table 19<sup>15</sup> below and is reflected in the draft Rate Order. Rate Riders # 1 and # 2 will be implemented on February 1, 2013.

Refer to the 'Smart Meter and Stranded Meter' section 9 below for explanations on Rate Rider # 3 and Rate Rider # 4.

**Table 18: 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

<sup>14</sup> This was Table 12 in the December 20 DRO.

<sup>15</sup> This was Table 13 in the December 20 DRO.

**Table 19: 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 of the December 20 DRO for the detailed calculation of the revised Rate Rider # 1 and Rate Rider # 2.

### Approved Deferral and Variance Accounts

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)*”, dated April 26, 2012, 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 20<sup>16</sup> below.

<sup>16</sup> This was Table 14 in the December 20 DRO.

**Table 20: 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.

The DRO reflects the findings of the Board.

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

### **Property Plant and Equipment Adjustments Due to the Transition to MIFRS**

Enersource filed its Application based on MIFRS and proposed to refund customers the credit balance in Account 1575 through a separate rate rider. 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 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 Board policy.

The DRO reflects the Board's findings related to MIFRS.

Refer to Appendix 5, as filed on December 20, 2012, (which is the Board's Appendix 2-EA worksheet) for the updated IFRS-CGAAP transitional PP&E amount.

## **New MIFRS Deferral and Variance Accounts**

Enersource requested that the Board approve one new deferral account, MIFRS Other Post-Employment Benefits Adjustment Account, to be used for future re-measurements of the defined benefit obligation which would be recorded in OCI 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.

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.

The DRO reflects the Board’s findings related to the OPEB deferral account. Refer to Appendix B of the DRO submitted with this cover letter today for the revised MIFRS OPEB draft accounting order as requested by the Board. Enersource advises that revisions made to the draft accounting order address Board Staff Comments and SEC Comments.

## **9. Smart Meters and Stranded Meters**

### **Smart Meters**

Enersource sought approval of smart meter capital costs and 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 used the Board’s 2013 Smart Meter Model to calculate the Smart Meter Disposition Rider (“SMDR”) to recover the deferred revenue requirement net of Smart

Meter Funding Adder revenues and associated interest. Enersource proposed that all SMDRs be effective for one year, from January 1, 2013 to December 31, 2013.

The Board approved Enersource's smart meter costs and the resulting class-specific SMDRs. The Board did not provide Enersource with the requested 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.

The DRO reflects the Board's findings related to smart meters.

Enersource has prorated the SMDR, to be applied from February 1 to December 31, 2013, as shown in Table 21<sup>17</sup> below. Detailed calculations are provided in Appendix 7, as filed with the December 20 DRO.

**Table 21: 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	-	-	-

## Stranded Meters

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 ("SMRRs") as calculated in Undertaking JT1.2. The SMRRs shall be in effect for one year, from January 1 to December 31, 2013.

The DRO reflects the Board's findings related to stranded meters. The approved SMRRs will be implemented February 1, 2013, as shown in Table 22<sup>18</sup> below. Detailed calculations are provided in Appendix 7, as filed with the December 20 DRO.

<sup>17</sup> This was Table 15 in the December 20 DRO.

<sup>18</sup> This was Table 16 in the December 20 DRO.

**Table 22: 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	-	-	-

The typical bill impacts for each rate class resulting from the Decision are shown in Table 23 below. The Decision provided for the recovery of the SMRR over an eleven month period from February 1 to December 31, 2013. This is shown in the column “11”.

As noted above by Enersource, and in the December 20 DRO, the allocation of the SMRR over eleven months 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 more specifically proposes to allocate the SMRR over 47 months. The bill impacts of this scenario are shown in the column “47”. The complete details of the bill impacts for this scenario were provided as Appendix 2B in the December 20 DRO.

Both Energy Probe and Board Staff made comments on Enersource’s mitigation proposal. Board Staff supported the eleven-month disposition of the SMRR, as per the Decision. Energy Probe sought details on alternative disposition periods. These have been summarized in Table 23.

**Table 23: Customer Bill Impacts for Various SMRR Disposition Periods**

<b>Disposition Period (months)</b>	<b>Bill Impacts for SMRR Disposition Period</b>			
	<b>11</b>	<b>23</b>	<b>35</b>	<b>47</b>
Residential RPP	3.3%	2.4%	2.1%	2.0%
Residential Non- RPP	3.7%	2.8%	2.5%	2.4%
GS<50 RPP	11.2%	8.2%	7.2%	6.7%
GS<50 Non- RPP	11.9%	8.7%	7.7%	7.3%
USL	-8.0%	-8.0%	-8.0%	-8.0%
GS 50-499	0.4%	0.3%	0.3%	0.2%
GS 500-4999	0.7%	0.7%	0.7%	0.7%
Large User	-0.8%	-0.8%	-0.8%	-0.8%
Streetlighting	6.8%	6.8%	6.8%	6.8%

Enersource provided detailed calculations of the SMRR in Appendix 7 of the filing on December 20, 2012. This included calculations for the eleven- and 47-month

disposition periods. Table 24 below provides the calculations of the SMRR for the 23- and 35-month disposition periods.

**Table 24: Stranded Meter Rate Rider Calculations for 23- and 35-Month Disposition Periods**

	Residential	GS < 50 kW	GS > 50 kW	Total	Residential	GS < 50 kW	GS > 50 kW	Total
Smart Meters Forecasted Installed at May 1, 2012	167,525	17,627	1,410	186,562	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		1	9.16	35.96	
Calculation	167,525	161,463	50,704	379,692	167,525	161,463	50,704	379,692
Weighting	44.1%	42.5%	13.4%	100.0%	44.1%	42.5%	13.4%	100.0%
Stranded Meters Balance to be Recovered (\$000s)	\$ 3,369	\$ 3,247	\$ 1,024	\$ 7,640	\$ 3,369	\$ 3,247	\$ 1,024	\$ 7,640
Number of Customers - 2013 Forecast	176,865	17,703	3,950	198,518	176,865	17,703	3,950	198,518
Number of Months for Recovery	23	23	23		35	35	35	
Rate Rider (\$ per Customer/month)	\$ 0.83	\$ 7.97	\$ 11.27		\$ 0.54	\$ 5.24	\$ 7.40	

As noted above, the Board's Filing Requirements<sup>19</sup> stipulate the need to mitigate bill impacts of 10% or greater, which Enersource has addressed in its proposal to dispose of the SMRR over a 47-month period.

The DRO filed with this cover letter today includes reference to two draft Tariffs of Rates and Charges – one reflecting an 11-month recovery of the SMRR, and a second for the recovery of the SMRR over a 47-month period<sup>20</sup>.

Enersource continues to support the recovery of the SMRR over a 47-month period, as per Appendix 1B in the December 20 DRO in order to mitigate the bill impacts to its customers.

Should the Board require further information on the various disposition scenarios, please advise.

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

Sincerely,

*(Original signed by)*

<sup>19</sup> "Filing Requirements for Electricity Transmission and Distribution Applications", revised and dated June 28, 2012.

<sup>20</sup> Please note that Enersource previously filed these Tariffs as Appendix 1A and 1B on December 20, 2012. There are no changes required to these Tariffs to reflect the comments received from stakeholders.



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.

**BEFORE:** Cynthia Chaplin  
Vice Chair and Presiding Member

Paula Conboy  
Member

Christine Long  
Member

**DRAFT RATE ORDER OF**  
**ENERSOURCE HYDRO MISSISSAUGA INC.**

**FILED JANUARY 11, 2013**

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 December 13, 2012, the Board issued its Decision and Order pertaining to the Application (the “Decision”). In accordance with the Decision, on December 20, 2012, Enersource filed a draft Rate Order, attaching a proposed Tariff of Rates and Charges and supporting information, reflecting the Board’s findings in this Decision. Additional information, including a revised draft Rate Order, was filed by Enersource

on January 11, 2013 to address comments received from stakeholders on the draft Rate Order.

Enersource adjusted the Test Year rate base by removing the GEA Plan-related capital expenditures as directed, and as explained in the additional information filed on December 20, 2012. These adjustments will be recorded in Account 1531 – Renewable Connection Capital Deferral Account. On January 11, 2013, Enersource provided further details on the adjustments in response to comments from Board Staff.

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). In preparing the draft Rate Order, Enersource made the adjustments necessary to recognize the increased microFIT monthly rate of \$5.40 now issued by the Board.

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, as directed in the Decision.

Enersource proposed the creation of a Low Voltage Service Rate to recover these charges from its customers. The draft Tariff of Rates and Charges includes this rate to be collected over twelve months effective February 1, 2013.

The Rate Order reflects the Group 1 and Group 2 deferral account balances in accordance with the Board's findings. Enersource will dispose of these balances, and the Smart Meter Disposition Rider ("SMDR") and the Stranded Meter Rate Rider ("SMRR"), over an eleven month period from February 1 to December 31, 2013. The Stranded Meter Rate Rider ("SMRR") will be disposed of over a 47-month period from February 1, 2013 to December 31, 2016.

The Board has reviewed the information provided in support of the draft Rate Order, including the additional documentation, and the proposed Tariff of Rates and Charges and is satisfied that the Tariff of Rates and Charges accurately reflects the Board's Decision in this proceeding.

**THE BOARD ORDERS THAT:**

1. The Tariff of Rates and Charges set out in Appendix 1 of this Rate Order is approved effective January 1, 2013 for electricity consumed or estimated to have been consumed on and after such date.
2. The Tariff of Rates and Charges set out in Appendix 1 of this Rate Order supersedes all previous Tariff of Rates and Charges approved by the Ontario Energy Board for Enersource's service area, and is final in all respects.
3. Enersource shall notify its customers of the rate changes no later than with the first bill reflecting the new rates.
4. Enersource shall establish the following deferral account in accordance with Appendix 2, effective January 1, 2013:
  - Account 1508, Other Regulatory Assets, Sub-account OPEB Deferral Account
5. 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.

**DATED** at Toronto, January 11, 2013

**ONTARIO ENERGY BOARD**

Original Signed By

Kirsten Walli  
Board Secretary

## **Appendix 1A**

Tariff of Rates and Charges with NO MITIGATION (11-Month Recovery of SMRR)<sup>1</sup>

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<sup>1</sup> Note that this is the same Tariff as filed as Appendix 1A in the DRO filed on December 20, 2012.

## **Appendix 1B**

Tariff of Rates and Charges WITH MITIGATION (47-Month Recovery of SMRR)<sup>2</sup>

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<sup>2</sup> Note that this is the same Tariff as filed as Appendix 1B in the DRO filed on December 20, 2012.



## **Appendix 2**

### **Enersource Hydro Mississauga Inc. Accounting Order**

**EB-2012-0033**

**January 11, 2013**

Enersource Hydro Mississauga Inc. ("Enersource") shall establish the following deferral account effective January 1, 2013:

#### **1508 Other Regulatory Assets, Sub-account OPEB Deferral Account**

Enersource shall establish the Other Post-Employment Benefits ("OPEB") Deferral Account to record the cumulative actuarial gains or losses in Enersource's post-retirement benefits in Account 1508, Other Regulatory Assets, Sub-account OPEB Deferral Account. Enersource will not record any actuarial gains or losses related to OPEB, incurred prior to 2013. The deferral account shall be adjusted, subject to materiality, to record changes in the actuarial gains or losses in Enersource's post-retirement benefits as supported by the annual updated actuarial valuation prepared for Enersource. This actuarial valuation is received by Enersource at the end of each year.

Enersource will defer prospective 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.

The balances in this account, supported by appropriate documentation, will be reviewed by the Board for prudence and future disposition at Enersource's next cost of service application.

No carrying charges shall be recorded on this account.

Sample Journal Entries

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

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

Debit	Other Comprehensive Income – OPEB Adjustment	\$100	Income Statement
Credit	1508 Other Regulatory Assets, Sub-account OPEB Deferral Account	(\$100)	Balance Sheet
<i>To record refundable amount in proposed deferral account.</i>			

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

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

Debit	1508 Other Regulatory Assets, Sub-account OPEB Deferral Account	\$100	Income Statement
Credit	Other Comprehensive Income – OPEB Adjustment	(\$100)	Balance Sheet
<i>To record recoverable amount in proposed deferral account.</i>			

**Enersource Hydro Mississauga Inc.**

EB-2012-0033

Draft Rate Order

Filed: December 20, 2012

Revised: January 11, 2013

**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	\$ -	\$ 0.32	-100.00%		
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 (WMSMC)	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>		3.600%			3.60%			\$ 3.42	3.27%		

<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			\$ -	\$ 1.73	1	\$ 1.73	\$ 1.73			
Tax Change	per kWh	-\$ 0.0004	800	-\$ 0.32	\$ -	800	\$ -	\$ 0.32	-100.00%		
Foregone Revenue	per kWh			\$ -	\$ 0.0003	800	\$ 0.24	\$ 0.24			
				\$ -			\$ -	\$ -			
<b>Sub-Total A - Distribution</b>				<b>\$ 18.35</b>			<b>\$ 22.11</b>	<b>\$ 3.76</b>	<b>20.49%</b>		
RTSR - Network	per kWh	\$ 0.0073	800	\$ 5.84	\$ 0.0073	800	\$ 5.84	\$ -	0.00%		
RTSR - Line and	per kWh	\$ 0.0057	800	\$ 4.56	\$ 0.0057	800	\$ 4.56	\$ -	0.00%		
Transformation Connection											
<b>Sub-Total B - Delivery (including Sub-Total A)</b>				<b>\$ 28.75</b>			<b>\$ 32.51</b>	<b>\$ 3.76</b>	<b>13.08%</b>		
Wholesale Market Service Charge (WMS)	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>\$ 104.93</b>	<b>\$ 3.76</b>	<b>3.72%</b>		
HST		13%		\$ 13.15	13%		\$ 13.64	\$ 0.49	3.72%		
<b>Total Bill (including Sub-total B)</b>				<b>\$ 114.32</b>			<b>\$ 118.57</b>	<b>\$ 4.25</b>	<b>3.72%</b>		
<b>Ontario Clean Energy Benefit<sup>1</sup></b>				<b>-\$ 11.43</b>			<b>-\$ 11.86</b>	<b>-\$ 0.43</b>	<b>3.76%</b>		
<b>Total Bill (including OCEB)</b>				<b>\$ 102.89</b>			<b>\$ 106.71</b>	<b>\$ 3.82</b>	<b>3.71%</b>		
<b>Loss Factor (%)</b>			3.600%			3.60%		\$ 3.82	3.71%		

<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	\$ -	\$ 0.60	-100.00%		
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	per kWh	\$ 0.0052	2000	\$ 10.40	\$ 0.0052	2000	\$ 10.40	\$ -	0.00%		
Transformation Connection											
<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 <sup>1</sup></b>				<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%		<b>\$ 32.22</b>	<b>11.24%</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			\$ -	\$ 16.67	1	\$ 16.67	\$ 16.67			
Tax Change	per kWh	-\$ 0.0003	2000	-\$ 0.60	\$ -	2000	\$ -	\$ 0.60	-100.00%		
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	per kWh	\$ 0.0052	2000	\$ 10.40	\$ 0.0052	2000	\$ 10.40	\$ -	0.00%		
Transformation Connection											
<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 (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>\$ 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<sup>1</sup></b>				<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	\$ -	\$ 0.21	-100.00%		
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 (WMS)	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%		-3.8	-8.02		

<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	\$ -		\$ 14.40	-100.00%
Foregone Revenue	per kW			\$ -		\$ 0.0037	230	\$ 0.85		\$ 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<sup>1</sup></b>				<b>\$ -</b>				<b>\$ -</b>		<b>\$ -</b>	
<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>		3.600%				3.60%				52.11	0.38

<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 500 - 4999 kW</b>									
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	\$ -	\$ 111.15	-100.00%
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<sup>1</sup></b>				<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>	
<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%			400.67	0.65

<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	\$ -	\$ 251.00	-100.00%		
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<sup>1</sup></b>				<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>			
<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>				<b>1.4500%</b>			<b>1.4500%</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:		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

Revised: January 11, 2013

**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
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			\$ -	\$ 0.41	1	\$ 0.41	\$ 0.41	
Tax Change	per kWh	-\$ 0.0004	800	-\$ 0.32	\$ -	800	\$ -	\$ 0.32	\$ -
Foregone Revenue	per kWh			\$ -	\$ 0.0003	800	\$ 0.24	\$ 0.24	
				\$ -			\$ -	\$ -	
<b>Sub-Total A - Distribution</b>				<b>\$ 20.11</b>			<b>\$ 22.15</b>	<b>\$ 2.04</b>	<b>10.14%</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>\$ 32.55</b>	<b>\$ 2.04</b>	<b>6.69%</b>
Wholesale Market Service Charge (WMSMC)	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>\$ 104.97</b>	<b>\$ 2.04</b>	<b>1.98%</b>
HST		13%		\$ 13.38	13%		\$ 13.65	\$ 0.27	1.98%
<b>Total Bill (including Sub-total B)</b>				<b>\$ 116.31</b>			<b>\$ 118.61</b>	<b>\$ 2.30</b>	<b>1.98%</b>
<b>Ontario Clean Energy Benefit<sup>1</sup></b>				<b>-\$ 11.63</b>			<b>-\$ 11.86</b>	<b>-\$ 0.23</b>	<b>1.98%</b>
<b>Total Bill (including OCEB)</b>				<b>\$ 104.68</b>			<b>\$ 106.75</b>	<b>\$ 2.07</b>	<b>1.98%</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:		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	\$ -	\$ 0.32	-100.00%		
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	per kWh	\$ 0.0057	800	\$ 4.56	\$ 0.0057	800	\$ 4.56	\$ -	0.00%		
Transformation Connection											
<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 (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	\$ -	\$ 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>		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			\$ -	\$ 3.90	1	\$ 3.90	\$ 3.90			
Tax Change	per kWh	-\$ 0.0003	2000	-\$ 0.60	\$ -	2000	\$ -	\$ 0.60	-100.00%		
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	per kWh	\$ 0.0052	2000	\$ 10.40	\$ 0.0052	2000	\$ 10.40	\$ -	0.00%		
Transformation Connection											
<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 (WMS)	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>		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 (kW) - 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	\$ -	\$ 0.60	-100.00%		
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	per kWh	\$ 0.0052	2000	\$ 10.40	\$ 0.0052	2000	\$ 10.40	\$ -	0.00%		
Transformation Connection											
<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 <sup>1</sup></b>				<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>		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 (kW) - 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>Unmetered Scattered Load</b>									
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	\$ -	\$ 0.21	-100.00%
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			\$ -	\$ 5.51	1	\$ 5.51	\$ 5.51			
Tax Change	per kW	-\$ 0.0626	230	-\$ 14.40	\$ -	230	\$ -	\$ 14.40	-100.00%		
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 (WMSMC)	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<sup>1</sup></b>				<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>			
<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.

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Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000  
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000  
GS>50kW (kW) - 60, 100, 500, 1000  
Large User - range appropriate for utility  
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

## Appendix 2-V 2013 Bill Impacts

Customer Class: <b>GS 500 - 4999 kW</b>									
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	\$ -	\$ 111.15	-100.00%
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<sup>1</sup></b>				<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>	
<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: <b>Large Use</b>									
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	\$ -	\$ 251.00	-100.00%
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>				\$ -			\$ -	\$ -	
<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>				<b>1.4500%</b>			<b>1.4500%</b>		

\* 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  
Revised: January 11, 2013

## **APPENDIX 3**

### **Revenue Requirement Work Form**





## Revenue Requirement Workbook



Version 3.00

Utility Name	Enersource Hydro Mississauga Inc.
Service Territory	Mississauga
Assigned EB Number	EB-2012-0033
Name and Title	Martin Sultana - Manager, Rates
Phone Number	905-283-4255
Email Address	msultana@enersource.com

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



## Revenue Requirement Workform

[1. Info](#)

[2. Table of Contents](#)

[3. Data Input Sheet](#)

[4. Rate Base](#)

[5. Utility Income](#)

[6. Taxes PILs](#)

[7. Cost of Capital](#)

[8. Rev Def Suff](#)

[9. Rev Req](#)

### Notes:

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists
- (4) *Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.*
- (5) *Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel*



## Revenue Requirement Workform

### Data Input <sup>(1)</sup>

	Initial Application	(2)	Adjustments	Close of Discovery	(6)	Adjustments	Per Board Decision
<b>1 Rate Base</b>							
Gross Fixed Assets (average)	\$578,268,452			\$ 578,268,452		(\$2,343,783)	\$575,924,669
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%	(9)		13.50%	(9)		13.50% (9)
<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)	\$0	\$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	(10)		\$ 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	(12)		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	(13)		\$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%	(8)		4.0%	(8)		4.0% (8)
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 (%)							
Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS (\$)		(11)			(11)	(\$848,514)	(\$848,514) (11)

**Notes:**

**General** Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
- (2)
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (8) 4.0% unless an Applicant has proposed or been approved for another amount.
- (9) Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
- (10) Depreciation Expense should include the adjustment resulting from the amortization of the deferred PP&E balance as shown on Appendix 2-EA or Appendix 2-EB of the Chapter 2 Appendices to the Filing Requirements.
- (11) Adjustment should include the adjustment to the return on rate base associated with deferred PP&E balance as shown on Appendix 2-EA or Appendix 2-EB of the Chapter 2 Appendices to the Filing Requirements.

(12) Transformer Allowance

(13) PILs amount includes reduction related to tax credits



## Revenue Requirement Workform

### Rate Base and Working Capital

Line No.	Particulars		Initial Application	Adjustments	Close of Discovery	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) (3)		\$578,268,452	\$ -	\$578,268,452	(\$2,343,783)	\$575,924,669
2	Accumulated Depreciation (average) (3)		(\$58,621,336)	\$ -	(\$58,621,336)	\$55,355	(\$58,565,981)
3	Net Fixed Assets (average) (3)		\$519,647,116	\$ -	\$519,647,116	(\$2,288,428)	\$517,358,688
4	Allowance for Working Capital (1)		\$107,241,169	(\$11,972)	\$107,229,197	(\$1,090,052)	\$106,139,145
5	<b>Total Rate Base</b>		<b>\$626,888,285</b>	<b>(\$11,972)</b>	<b>\$626,876,313</b>	<b>(\$3,378,479)</b>	<b>\$623,497,833</b>

### Allowance for Working Capital - Derivation

(1)

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. Default rate for 2013 cost of service applications is 13%.  
(3) Average of opening and closing balances for the year.



## Revenue Requirement Workform

### Utility Income

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	(\$99,138)	\$18,295,821
11	Total Expenses (lines 9 to 10)	\$110,265,459	(\$89,035)	\$110,176,423	(\$11,854,316)	\$98,322,108
12	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS	\$ -	\$ -	\$ -	(\$848,514)	(\$848,514)
13	Utility income before income taxes	\$25,849,392	\$479,641	\$26,329,034	(\$977,757)	\$25,351,276
14	Income taxes (grossed-up)	\$2,980,508	\$480,076	\$3,460,584	(\$380,653)	\$3,079,932
15	Utility net income	\$22,868,885	(\$435)	\$22,868,449	(\$597,105)	\$22,271,345

### Notes

#### Other Revenues / Revenue Offsets

(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





## Revenue Requirement Workform

### Taxes/PILs

Line No.	Particulars	Application	Close of Discovery	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$22,868,885	\$22,868,448	\$22,271,343
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>\$10,689,584</u>
<u>Calculation of Utility income Taxes</u>				
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	<u>\$751,455</u>	<u>\$906,317</u>	<u>\$805,638</u>
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)	(\$400,000)	(\$400,000)
<u>Tax Rates</u>				
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
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## Revenue Requirement Workform

### 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%	\$349,158,787	5.09%	\$17,777,070
9	Short-term Debt	4.00%	\$24,939,913	2.08%	\$518,750
10	Total Debt	60.00%	\$374,098,700	4.89%	\$18,295,821
Equity					
11	Common Equity	40.00%	\$249,399,133	8.93%	\$22,271,343
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$249,399,133	8.93%	\$22,271,343
14	Total	100.00%	\$623,497,833	6.51%	\$40,567,163

#### Notes

(1) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I



## Revenue Requirement Workform

### Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		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		\$3,119,714
2	Distribution Revenue	\$114,703,938	\$114,703,936	\$114,703,938	\$114,704,095	\$115,040,290	\$114,875,279
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	\$18,295,821	\$18,295,821
7		\$ - (2)	\$ -	\$ - (2)	\$ -	(\$848,514) (2)	(\$848,514)
	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS						
8	<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>\$97,473,594</b>	<b>\$97,473,594</b>
9	<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>\$22,396,574</b>	<b>\$25,351,276</b>
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$12,441,224)	(\$12,441,224)	(\$11,588,633)	(\$11,588,633)	(\$11,581,759)	(\$11,581,759)
11	<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>\$10,814,815</b>	<b>\$13,769,517</b>
12	Income Tax Rate	25.21%	25.21%	26.19%	26.19%	26.16%	26.16%
13		(\$800,002)	\$3,380,509	(\$584,406)	\$3,860,470	\$2,828,901	\$3,601,782
14	<b>Income Tax on Taxable Income</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>
15	<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>\$19,967,672</b>	<b>\$22,271,345</b>
16	<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>\$623,497,833</b>	<b>\$623,497,833</b>
17	Deemed Equity Portion of Rate Base	\$250,755,314	\$250,755,314	\$250,750,525	\$250,750,525	\$249,399,133	\$249,399,133
18	Income/(Equity Portion of Rate Base)	4.17%	9.12%	4.12%	9.12%	8.01%	8.93%
19	Target Return - Equity on Rate Base	9.12%	9.12%	9.12%	9.12%	8.93%	8.93%
20	Deficiency/Sufficiency in Return on Equity	-4.95%	0.00%	-5.00%	0.00%	-0.92%	0.00%
21	Indicated Rate of Return	4.60%	6.58%	4.58%	6.58%	6.14%	6.51%
22	Requested Rate of Return on Rate Base	6.58%	6.58%	6.58%	6.58%	6.51%	6.51%
23	Deficiency/Sufficiency in Rate of Return	-1.98%	0.00%	-2.00%	0.00%	-0.37%	0.00%
24	Target Return on Equity	\$22,868,885	\$22,868,885	\$22,868,448	\$22,868,448	\$22,271,343	\$22,271,343
25	Revenue Deficiency/(Sufficiency)	\$12,400,719	(\$0)	\$12,526,842	\$1	\$2,303,670	\$2
26	<b>Gross Revenue Deficiency/(Sufficiency)</b>	<b>\$16,581,230 (1)</b>		<b>\$16,971,677 (1)</b>		<b>\$3,119,714 (1)</b>	

#### Notes:

- (1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)  
(2) Treated as an adjustment pre-tax to avoid an impact on taxes/PILs and hence on revenue sufficiency deficiency



## Revenue Requirement Workform

### Revenue Requirement

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		\$18,295,821	
	Return on Deemed Equity	\$22,868,885		\$22,868,448		\$22,271,343	
	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS	\$ -		\$ -		(\$848,514)	
8	<b>Service Revenue Requirement (before Revenues)</b>	<u>\$136,114,851</u>		<u>\$136,505,455</u>		<u>\$122,824,868</u>	
9	Revenue Offsets	\$4,829,685		\$4,829,685		\$4,829,877	
10	<b>Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)</b>	<u>\$131,285,166</u>		<u>\$131,675,770</u>		<u>\$117,994,991</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)</u>	(1)	<u>\$1</u>	(1)	<u>\$2</u>	(1)

#### Notes

(1) Line 11 - Line 8

