# Cooperative Hydro Embrun Inc. EB-2013-0122

Filing Requirement Page # Reference

Date: May 10, 2013

GENERAL  6 Text searchable and bookmarked (RESS Guidelines - bookmarks for large files)  Ch. 1p4 Confidential information : over letter, confidential version of document and reducted version  In Advance of Scheduled Application, of distribution must be entirely demonstrate with an observative demonstrate with a financial needs during the remainder of its IRM plan period (April 20, 2010 letter), NOTE: There is a preliminary threshold issue to address being the present of			Yes/No/NA	Evidence Reference, Notes
Childrenial Information - cover letter, confidential version of document and reflacted version  In Advance of Scheduled Application, individuous must be considered from the consideration of the cons	GENERAL			
Childrenial Information - cover letter, confidential version of document and reflacted version  In Advance of Scheduled Application, individuous must be considered from the consideration of the cons	6	Text searchable and bookmarked (RESS Guidelines - bookmarks for large files)	Yes	
transicio needs during the remainder of its IRM plan period (April 20, 2010 letter) NOTE: There is a preliminary threshold issue to address before the application is processed including the completeness check).  EXHBIT 1 - ADMINISTRATIVE DOCUMENTS  5 When was forecast propared and when approved by management and/or Board of Directors  5 When was forecast propared and when approved by management and/or Board of Directors  11 Application: Industing certification from serior officer that evidence is accurate  11 Publication information  11 Publication information  12 Publication information  13 Primary contact  14 Primary contact  15 Proposed issues List  16 Proposed issues List  17 Proposed issues List  18 Proposed issues List  19 Proposed issues List  10 Companies and application information in the control of a strict of approvals requested distributors  10 Proposed issues List  11 Obtaination of embedded distributors  12 Proposed issues List  13 Obtaination of embedded distributors  14 Destribution of Departing Environment (including map, identification of hostlembedded distributors)  15 Destribution of Departing Environment (including map, identification of hostlembedded distributors)  16 Proposed issues List  18 Destribution of Departing Environment (including map, identification of hostlembedded distributors)  19 Proposed issues List  10 Destribution of Departing Environment (including map, identification of hostlembedded distributors)  19 Proposed issues List  10 Destribution of Departing Environment (including map, identification of hostlembedded distributors)  10 Departing the Proposed issues List  11 Destribution of accounting treatment of any non-villity business  12 Destributor of Departing Environment (including map, identification of accounting treatment of any non-villity business  19 Est 11,158  10 Est 11,158  11 Destributor of Departing Environment (including map, identification of accounting interment of any non-villity business  10 Est 11,158  11 Destributor of Departing Environment (including m	Ch. 1 p4			
before the application is processed (including the completeness check).  2 Effective Date other than May 1 - analysis of benefits and ratemaking implications (April 15, 2010 letter, Appendix B)  5 When was brossed prepared and when approved by management and/or Board of Directors  11 Application including certification from senior efficer that evidence is accurate  11 Publication information  11 Date rate order required  11 Date rate order required  12 Issi of approvate requested  13 List of approvate requested  14 Description of Operating Environment (including map, identification of host/embedded distributors)  12 Description of Operating Environment (including map, identification of host/embedded distributors)  12 Description of Operating Environment (including map, identification of host/embedded distributors)  13 List of approvate and identification of application (including map, identification of host/embedded distributors)  14 Description of Operating Environment (including map, identification of host/embedded distributors)  15 Lightification of any planned changes in comporate structure  16 Lightification of any planned changes in comporate structure  17 Lightification of accounting treatment of any non-utility business  18 Lightification of accounting treatment of any non-utility business  19 Lightification of accounting treatment of any non-utility business  19 Lightification of accounting treatment of any non-utility business of the order order of the order order of the order of the order order order order order ord	•	In Advance of Scheduled Application, distributor must clearly demonstrate why and how it cannot adequately manage its resources and		
before the application is processed (including the completeness check).  2 Effective Date other than May 1 - analysis of benefits and ratemaking implications (April 15, 2010 letter, Appendix B)  5 When was brossed prepared and when approved by management and/or Board of Directors  11 Application including certification from senior efficer that evidence is accurate  11 Publication information  11 Date rate order required  11 Date rate order required  12 Issi of approvate requested  13 List of approvate requested  14 Description of Operating Environment (including map, identification of host/embedded distributors)  12 Description of Operating Environment (including map, identification of host/embedded distributors)  12 Description of Operating Environment (including map, identification of host/embedded distributors)  13 List of approvate and identification of application (including map, identification of host/embedded distributors)  14 Description of Operating Environment (including map, identification of host/embedded distributors)  15 Lightification of any planned changes in comporate structure  16 Lightification of any planned changes in comporate structure  17 Lightification of accounting treatment of any non-utility business  18 Lightification of accounting treatment of any non-utility business  19 Lightification of accounting treatment of any non-utility business  19 Lightification of accounting treatment of any non-utility business of the order order of the order order of the order of the order order order order order ord	2		Yes	
2 Effetive Date other than May 1 - analysis of benefits and ratemaking implications (April 15, 2010 letter, Appendix B)  EXHIBIT 1 - ADMINISTRATIVE DOCUMENTS  When was forecast prepared and when approved by management and/or Board of Directors  Yes E1.11.51  111 Application including certification from serior officer that evidence is accurate  Yes E1.17.51  112 Publication information  Yes E1.17.51  113 Primary contact  Yes E1.17.51  114 Primary contact  Yes E1.17.51  115 Primary contact  Yes E1.17.51  116 Primary contact  Yes E1.17.51  117 Primary contact  Yes E1.17.51  118 Primary contact  Yes E1.17.51  119 Primary contact  Yes E1.17.51  110 Description of Operating Environment (including map, identification of host/embedded distributors)  Yes E1.17.58  112 Obscription of Operating Environment (including map, identification of host/embedded distributors)  Yes E1.17.58  112 Organizational Structure and identification of alfiliated entities  Yes E1.17.58  113 Identification of accounting treatment of any non-utility hosiness  Yes E1.17.58  119 Identification of accounting treatment of any non-utility hosiness  Yes E1.17.58  120 Identification of Descripting Environment (including map identification of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service. Put should provide reference to website. LDC should identify if there are rates and examples in the Conditions of Service. Put should provide reference to website. LDC should identify if there are rates and examples in the Conditions of Service. Put should provide reference to website. LDC should identify if the are are tases and changes in the Conditions of Service. Put should provide reference to website. LDC should identify if the are are tases and changes in the Conditions of Service. Put should provide reference to website. LDC should identify it the very shoul				
S When was forecast prepared and when approved by management and/or Board of Directors  11 Application including certification from senior officer that evidence is accurate  11 Publication information  11 Publication information  12 Prinary contact  12 Proposed Issues List  12 Proposed Issues List  12 Proposed Issues List  12 Proposed Issues List  13 Description of Operating Environment (including map, identification of host/embedded distributors)  14 Identification of perateded distributors  15 Identification of a properated structure and identification of affiliated entities  16 Identification of accounting treatment of any non-unliky business  17 Identification of Board Directives from previous Board Decisions, and how addressed  18 Identification of Board Directives from previous Board Decisions, and how addressed  19 Reference to Conditions of Service - LVG does not need to file Conditions of Service - Use Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service.  19 Summary of Application (firming, key elements of application, bill impact)  10 Summary of Application (firming, key elements of application, bill impact)  11 Audited Financial Statements for 2 most recent Board approved revenue requirement  10 Pro Forma Financial Statements for 2 most recent Historical years (i.e. 3 years of historical actuals)  10 Annual Report and MSA for most recent Board approved revenue requirement  11 Ostaliar (Firming)  12 Identification of AFS with regulatory financial results  13 Suddictional Minimary (inching and provided in the Suddictions of Service, but should provide reference to website. LDC should be selected the usefulness  14 Annual Report and MSA for most recent year of parent company  15 Pro Forma Financial Statements for 2 most recent than level quilling in EB-2007-0673  16 Lin Lis Lin	2		Yes	E1.T1.S4
11 Application - including certification from senior officer that evidence is accurate  11 Publication information  12 Primary contact  13 Primary contact  14 List of approvals requested  15 Proposed Issues List  16 Proposed Issues List  17 Proposed Issues List  18 Proposed Issues List  19 Description of Operating Environment (including map, identification of host/embedded distributors)  10 Description of Operating Environment (including map, identification of host/embedded distributors)  11 List of approvals requested  12 Description of Operating Environment (including map, identification of host/embedded distributors)  12 Description of Operating Environment (including map, identification of host/embedded distributors)  13 Identification of any planned changes in corporate structure  14 Identification of any planned changes in corporate structure  15 Identification of accounting treatment of any non-utility business  16 Identification of Seard Directions, and how addressed  16 Identification of Seard Directions and how addressed  17 Identification of Seard Directions, and how addressed  18 Int 18	EXHIBIT 1 - A	ADMINISTRATIVE DOCUMENTS		
11 Publication information 11 Primary contact 11 Primary contact 11 Primary contact 11 Primary contact 12 Proposed Issues List 12 Proposed Issues List 12 Proposed Issues List 13 Primary contact 14 Primary contact 15 Proposed Issues List 16 Primary contact 17 Primary contact 18 Proposed Issues List 19 Proposed Issues List 19 Proposed Issues List 19 Proposed Issues List 10 Primary contact 10 Primary contact 11 Primary contact 12 Proposed Issues List 12 Proposed Issues List 13 Identification of embedded distributors 14 Identification of Embedded distributors 15 Identification of Embedded distributors 16 Identification of Embedded distributors 17 Primary Contact Issues List 18 Identification of Embedded distributors 19 Primary Contact Issues List 19 Identification of Embedded distributors 19 Primary Contact Issues List 19 Identification of Embedded distributors 10 Identification of Embedded distributors 10 Identification of Embedded Issues List 19 Identification of AFS with regulatory financial results 10 Identification of AFS with regulatory financial results 10 I	5	When was forecast prepared and when approved by management and/or Board of Directors	Yes	E1.T1.S1
11 Date rate order required 11 Primary contact 11 Primary contact 11 List of approvals requested 12 Proposed Issues List 12 Proposed Issues List 13 Description of Operating Environment (including map, identification of host/embedded distributors) 14 Description of Operating Environment (including map, identification of host/embedded distributors) 15 Description of Operating Environment (including map, identification of host/embedded distributors) 16 Description of Operating Environment (including map, identification of host/embedded distributors) 17 Description of Operating Environment (including map, identification of host/embedded distributors) 18 Description of Operating Environment (including map, identification of host/embedded distributors) 19 Description of Operating Environment (including map, identification of host/embedded distributors) 19 Description of Operating Environment (including map, identification of host/embedded distributors) 10 Description of Operating Environment (including map, identification of host/embedded distributors) 10 Description of Operating Environment (including map, identification of host/embedded distributors) 11 Description of Operating Environment (including map, identification of Assertion (including map, identification of Assertion	11	Application - including certification from senior officer that evidence is accurate	Yes	E1.T1.S1
11 Primary contact 11 List of approvals requested 12 Proposed Issues List 12 Proposed Issues List 13 Proposed Issues List 14 Proposed Issues List 15 Proposed Issues List 16 Proposed Issues List 17 Proposed Issues List 18 Proposed Issues List 19 Description of Operating Environment (including map, identification of Institute	11	Publication information	Yes	E1.T1.S2
11 List of approvals requested 12 Proposed issues List 12 Description of Operating Environment (including map, identification of host-embedded distributors) 12 Identification of embedded distributors 12 Identification of embedded distributors 13 Identification of embedded distributors 14 Identification of accounting treatment of any non-utility business 15 Identification of accounting treatment of any non-utility business 16 Identification of accounting treatment of any non-utility business 17 Identification of accounting treatment of any non-utility business 18 Identification of accounting treatment of any non-utility business 19 Identification of accounting treatment of any non-utility business 19 Identification of accounting treatment of any non-utility business 10 Identification of accounting retardered or any non-utility business 10 Identification of accounting retardered or any non-utility business 10 Identification of accounting retardered or any non-utility business 10 Identification of accounting retardered or any non-utility business 11 Identification of accounting retardered or any non-utility business 12 Identification of accounting retardered or any non-utility business 13 Identification of accounting retardered or any non-utility business 14 Identification of accounting retardered or any non-utility business 15 Identification of accounting retardered or any non-utility business 16 In In Internation 17 Internation Interna	11	Date rate order required	Yes	E1.T1.S1
12 Proposed Issues List 12 Description of Operating Environment (including map, identification of host/embedded distributors) 12 Identification of embedded distributors 12 Identification of embedded distributors 13 Organizational Structure and identification of affiliated entities 14 Identification of any planned changes in corporate structure 15 Identification of any planned changes in corporate structure 16 Identification of any planned changes in corporate structure 17 Identification of any planned changes in corporate structure 18 Identification of any planned changes in corporate structure 19 Identification of any planned changes in corporate structure 19 Identification of any planned changes in corporate structure 10 Identification of any planned changes in corporate structure 10 Identification of any planned changes in corporate structure 11 Identification of any planned changes in corporate structure 11 Identification of any planned changes in corporate structure 12 Identification of any planned changes in corporate structure 13 Identification of any planned changes in corporate structure 14 Reference to Conditions of Service in the Conditions of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service. 19 In Summary of Application (timing, key elements of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service. 19 In Summary of Application (timing, key elements of service, but should provide reference to website. LDC should reference in the Conditions of Service, but should provide reference to website. LDC should reference in the Conditions of Service, but should provide reference to website. LDC should reference in the Conditions of Service, but should provide reference to website. LDC should reference in the Conditions of Service and c	11	Primary contact	Yes	E1.T1.S1
12 Description of Operating Environment (including map, identification of host/embedded distributors) 12 Identification of embedded distributors 13 Organizational Structure and identification of affiliated entities 14 Organizational Structure and identification of affiliated entities 15 Identification of accounting treatment of any non-utility business 16 Identification of accounting treatment of any non-utility business 17 Identification of accounting treatment of any non-utility business 18 Identification of accounting treatment of any non-utility business 19 Identification of accounting treatment of any non-utility business 10 Identification of Board Directives from previous Board Decisions, and how addressed 10 Reference to Conditions of Service - LDC does not need to file Conditions of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service. 19 Summary of Application (iming, key elements of application, bill impact) 19 Budgel Overview - budget directives, guidelines, economic assumptions 10 Schedule-breakdown of most recent Board approved revenue requirement 10 Schedule-breakdown of most recent Board approved revenue requirement 10 Audited Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals) 10 & 13 Infall Pro Forma Financial Statements for Bridge and Test Years 10 Audited Financial Statements for Bridge and Test Years 10 Audited Financial Statements for Directives financial reporting purposes under which application is filed. If adopting IFRS for financial reporting purposes by January 1, 2013, file 2013 cost of service applications on the basis of MIFRS.  IFRS (Assumes Adoption) 11 Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of of overheads)	11	List of approvals requested	Yes	E1.T1.S1
12 Identification of embedded distributors 12 Organizational Structure and identification of affiliated entities 12 Organizational Structure and identification of affiliated entities 12 Identification of any planned changes in corporate structure 13 Identification of Board Directives from previous Board Decisions, and how addressed 14 Reference to Conditions of Service - LDC does not need to file Conditions of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service.  13 Subget Overview - budget directives, guidelines, economic assumptions 13 Schedule of overall revenue sufficiency/deficiency 14 Schedule of overall revenue sufficiency/deficiency 15 E1.12.S5 16 E1.12.S5 17 Schedule of overall revenue sufficiency/deficiency 16 E1.12.S5 18 RRWF - Excel 19 E1.13.S1 19 Audited Financial Statements for 2 most recent Board approved revenue requirement 19 Audited Financial Statements for Bridge and Test Years 10 Audited Financial Statements for Bridge and Test Years 11 Annual Report and MD&A for most recent year of parent company 14 Pro Forma Financial Statements for Bridge and Test Years 15 E1.12.S8 16 E1.12.S8 17 Schedule reconciliation of AFS with regulatory financial reporting purposes under which application is filed. If adopting IFRS for financial reporting purposes by January 1, 2013, file 2013 cost of service applications on the basis of MIF	12	Proposed Issues List	Yes	E1.T1.S3
12 Organizational Structure and identification of a fiffiliated entities 12 Identification of any planned changes in corporate structure 13 Identification of accounting treatment of any non-utility business 14 Identification of Board Directives from previous Board Decisions, and how addressed 15 Identification of Board Directives from previous Board Decisions, and how addressed 16 Identification of Board Directives from previous Board Decisions, and how addressed 17 Identification of Board Directives from previous Board Decisions, and how addressed 18 Identification of Board Directives from previous Board Decisions, and how addressed 19 Identification of Board Directives from previous Board Decisions, and how addressed 10 Identification of Board Directives from previous Board Decisions, and how addressed 10 Identification of Board Directives from previous Board Decisions, and how addressed 10 Identification of Source to Conditions of Service. 11 Identification of Source for Conditions of Service, but should provide reference to website. LDC should 12 Identification of Action (Iming, key elements of application, bill impact) 13 Subget Overview - budget directives, guidelines, economic assumptions 14 Schedule-dreakdwan of most recent Board approved revenue requirement 15 Schedule of overall revenue sufficiency/deficiency 16 In 12.55 17 In 12.55 18 In 12.55 19 In 12.	12		Yes	
12   Identification of any planned changes in corporate structure   Yes   E1.T1.S7     12   Identification of accounting treatment of any non-utility business   Yes   E1.T1.S6     13   Identification of Board Directives from previous Board Decisions, and how addressed   Yes   E1.T1.S6     14   Reference to Conditions of Service - LDC does not need to file Conditions of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service.   LDC does not need to file Conditions of Service.   LDC should identify if there are rates and changes in the Conditions of Service.   LDC should identify if there are rates and changes in the Conditions of Service.   LDC should identify if there are rates and changes in the Conditions of Service.   LDC should identify if there are rates and changes in the Conditions of Service.   LDC should identify if there are rates and changes in the Conditions of Service.   LDC should identify if there are rates and changes in the Conditions of Service.   LDC should identify if there are rates and changes in the Conditions of Service.   LDC should identify if there are rates and changes in the Conditions of Service.   LDC should identify if there are rates and changes in the Conditions of Service.   LDC should identify if there are rates and changes in the Conditions of Service.   LDC should identify if there are rates and changes in the Conditions of Service.   LDC should identify if there are rates and changes in the Conditions of Service.   LDC should identify if there are rates and changes in the Conditions of Service.   LDC should identify if the case of service and support in the case of service and support in the service.   LDC should intended in the service of service and support in the service of service application in the basis of MIFRS.   LDC should intended in the service and service application in the basis of MIFRS.   LDC should intended in the service and service and service and service and service and service a	12		Yes	
12   Identification of accounting treatment of any non-utility business   6 & 13   Identification of Board Directives from previous Board Decisions, and how addressed   7es   E1.T1.58     12   Reference to Conditions of Service - LDC does not need to file Conditions of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service.   13   Surgicial Su	12	Organizational Structure and identification of affiliated entities	Yes	
Identification of Board Directives from previous Board Decisions, and how addressed   Reference to Conditions of Service - LDC does not need to file Conditions of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service.   13	12		Yes	
Reference to Conditions of Service - LDC does not need to file Conditions of Service, but should provide reference to website. LDC should identify if there are rates and changes in the Conditions of Service.  13 Summary of Application (timing, key elements of application, bill impact)  13 Budget Overview - budget directives, guidelines, economic assumptions  13 Schedule of overall revenue sufficiency/deficiency  13 Schedule of overall revenue sufficiency deficiency  13 Schedule of overall revenue sufficiency of the state of the stat	12		Yes	
identify if there are rates and changes in the Conditions of Service.  13 Summary of Application (timing, key elements of application, bill impact) 13 Budget Overview - budget directives, guidelines, economic assumptions 13 Schedule of overall revenue sufficiency/deficiency 13 Schedule for overall revenue sufficiency/deficiency 14 Schedule/breakdown of most recent Board approved revenue requirement 15 RRWF - Excel 16 RRWF - Excel 17 Septimization 18 Audited Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals) 19 Pro Forma Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals) 19 Pro Forma Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals) 10 Pro Forma Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals) 10 Pro Forma Financial Statements for 2 most recent pear of parent company 10 Pro Forma Financial Statements for 2 most recent year of parent company 11 Otalial reconciliation of AFS with regulatory financial results 12 Annual Report and MD&A for most recent year of parent company 13 Identification of accounting standard for financial reporting purposes under which application is filed. If adopting IFRS for financial reporting purposes by January 1, 2013, file 2013 cost of service applications on the basis of MIFRS.  10 Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)  10 Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)	6 & 13		Yes	E1.T1.S8
13 Summary of Application (timing, key elements of application, bill impact) 13 Budget Overview - budget directives, guidelines, economic assumptions 13 Schedule of overall revenue sufficiency/deficiency 13 Schedule for overall revenue sufficiency/deficiency 13 Schedule for ackele/breakdown of most recent Board approved revenue requirement 14 Summary of Application (timing) 15 RRWF - Excel 16 Pro Forma Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals) 17 Pro Forma Financial Statements for Bridge and Test Years 18 Detailed reconcilitation of AFS with regulatory financial results 19 Pro Forma Financial Statements for parent company 10 Annual Report and MD&A for most recent year of parent company 10 Annual Report and MD&A for most recent year of parent company 10 Annual Report and statements for parent company 10 Annual Report and statements for parent company 10 Annual Report and statements for parent company 11 Materiality Threshold and justification if different than level outlined in BE-2007-0673 10 A 13 Summary of Application of AFS with regulatory financial reporting purposes under which application is filed. If adopting IFRS for financial reporting purposes by January 1, 2013, file 2013 cost of service applications on the basis of MIFRS.  11 Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)  10 of overheads)  11 Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)  12 Overheads)	12		Ves	
13 Budget Överview - budget directives, guidelines, economic assumptions 13 Schedule of overall revenue sufficiency/deficiency 13 Schedule foreakdown of most recent Board approved revenue requirement 14 Schedule/breakdown of most recent Board approved revenue requirement 15 RRWF - Excel 16 Rown - Et. 172. S6 172. S7  18 RRWF - Excel 17 Yes E1. T2. S7  18 Audited Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals) 19 Pro Forma Financial Statements for Pridge and Test Years 19 Pro Forma Financial Statements for Bridge and Test Years 10 Petailed reconcilitation of AFS with regulatory financial results 10 Annual Report and MD&A for most recent year of parent company 10 Auteriality Threshold and justification if different than level outlined in EB-2007-0673 10 A 13 Identification of accounting standard for financial reporting purposes under which applications on the basis of MIFRS.  11 Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)  12 Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)				
13 Schedule of overall revenue sufficiency/deficiency 14 Schedule/breakdown of most recent Board approved revenue requirement 15 RRWF - Excel 16 Audited Financial Information 17 Audited Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals) 18 Pro Forma Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals) 19 Pro Forma Financial Statements for Bridge and Test Years 10 Detailed reconciliation of AFS with regulatory financial results 11 Detailed reconciliation of AFS with regulatory financial results 12 Annual Report and MD&A for most recent year of parent company 14 Materiality Threshold and justification if different than level outlined in EB-2007-0673 10 & 13 Identification of accounting standard for financial reporting purposes under which applications on the basis of MIFRS.  IFRS (Assumes Adoption) 11 Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)  Yes E1.71.S4				
13 Schedule/breakdown of most recent Board approved revenue requirement 14 RRWF - Excel Tinancial Information 14 Audited Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals) 15 Pro Forma Financial Statements for Bridge and Test Years 16 Pro Forma Financial Statements for Bridge and Test Years 17 Pro Forma Financial Statements for Bridge and Test Years 18 Pro Forma Financial Statements for Bridge and Test Years 19 Pro Forma Financial Statements for Bridge and Test Years 10 Butiled reconciliation of AFS with regulatory financial results 10 Butiled reconciliation of AFS with regulatory financial results 19 Pro Forma Financial Make for most recent year of parent company 10 Butiled reconciliation of AFS with regulatory financial results 10 Butiled reconciliation of accounting standard for financial reporting purposes under which application is filled. If adopting IFRS for financial reporting purposes by January 1, 2013, file 2013 cost of service applications on the basis of MIFRS.  10 Butiled Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals) 11 Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)  12 Pro Forma Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals) 17 Pro Forma Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals) 18 E1.T3.S1  19 E1.T3.S3  E1.T4.S1  E1.T1.S5  E1.T1.S4				
13 RRWF - Excel  Financial Information  14 Audited Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals)  14 Pro Forma Financial Statements for Bridge and Test Years  14 Detailed reconciliation of AFS with regulatory financial results  14 Annual Report and MD&A for most recent year of parent company  14 Materiality Threshold and justification if different than level outlined in EB-2007-0673  14 Materiality Threshold and justification if different than level outlined in EB-2007-0673  10 & 13 Identification of accounting standard for financial reporting purposes under which application is filed. If adopting IFRS for financial reporting purposes by January 1, 2013, file 2013 cost of service applications on the basis of MIFRS.  11 Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)  Yes E1.T3.S7  E1.T1.S5  E1.T1.S4				
Financial Information  14 Audited Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals)  14 Pro Forma Financial Statements for Bridge and Test Years  15 Detailed reconciliation of AFS with regulatory financial results  16 Annual Report and MD&A for most recent year of parent company  17 Materiality Threshold and justification if different than level outlined in EB-2007-0673  18 Materiality Threshold and counting standard for financial reporting purposes under which application is filed. If adopting IFRS for financial reporting purposes by January 1, 2013, file 2013 cost of service applications on the basis of MIFRS.  19 Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of or overheads)  10 Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)  10 Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)  11 Seeking exemption on the basis that the cost of BDO producing proformas would exceed the usefulness  12 E1.T3.S3  13 E1.T3.S1  14 Annual Report and MD&A for most recent year of parent company  15 Ps E1.T4.S1  16 E1.T3.S3  17 E1.T3.S3  18 E1.T3.S1  19 E1.T3.S1  10 Seking exemption on the basis that the cost of BDO producing proformas would exceed the usefulness  20 E1.T3.S3  21 E1.T3.S3  22 E1.T3.S3  23 E1.T3.S1  24 E1.T3.S1  25 E1.T3.S1  26 E1.T3.S3  27 E1.T3.S1  27 E1.T3.S1  28 E1.T3.S1  29 E1.T3.S1  20 E1.T3.S3  20 E1.T3.S1  20 E1.T3.S3  20 E1.T3.S1  20 E1.T3.S3  21 E1.T3.S1  20 E1.T3.S3  21 E1.T3.S1  21 E1.T3.S1  21 E1.T3.S1  21 E1.T3.S1  22 E1.T3.S1  23 E1.T3.S1  24 E1.T3.S1  25 E1.T3.S1  26 E1.T3.S1  27 E1.T3.S1  27 E1.T3.S1  28 E1.T3.S1  29 E1.T3.S1  20 E1.T3.S1  20 E1.T3.S3  20 E1.T3.S1  20 E1.T3.S1  21 E1.T3.S1  2				
14 Audited Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals)  14 Pro Forma Financial Statements for Bridge and Test Years  15 Detailed reconciliation of AFS with regulatory financial results  16 Annual Report and MD&A for most recent year of parent company  17 Materiality Threshold and justification if different than level outlined in EB-2007-0673  18 Materiality Threshold and justification if accounting standard for financial reporting purposes under which application is filed. If adopting IFRS for financial reporting purposes by January 1, 2013, file 2013 cost of service applications on the basis of MIFRS.  19 August 10 & 11 Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of or overheads)  10 & 12 Pres			Yes	E1.T2.S7
Pro Forma Financial Statements for Bridge and Test Years  No Seeking exemption on the basis that the cost of BDO producing pro-formas would exceed the usefulness  14 Detailed reconciliation of AFS with regulatory financial results 14 Annual Report and MD&A for most recent year of parent company 15 E1.73.S3  16 Materiality Threshold and justification if different than level outlined in EB-2007-0673 16 Identification of accounting standard for financial reporting purposes under which application is filed. If adopting IFRS for financial reporting purposes by January 1, 2013, file 2013 cost of service applications on the basis of MIFRS.  17 (Assumes Adoption)  Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)  Yes E1.71.S4				
Pro Forma Financial Statements for Bridge and Test Years  14 Detailed reconciliation of AFS with regulatory financial results 14 Annual Report and MD&A for most recent year of parent company 14 Materiality Threshold and justification if different than level outlined in EB-2007-0673 15 Identification of accounting standard for financial reporting purposes under which application is filed. If adopting IFRS for financial reporting purposes by January 1, 2013, file 2013 cost of service applications on the basis of MIFRS.  16 Assumes Adoption 17 Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)  Yes E1.T1.S5  E1.T1.S5  E1.T1.S4	14	Audited Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals)	Yes	
14 Detailed reconciliation of AFS with regulatory financial results 14 Annual Report and MD&A for most recent year of parent company 15 Materiality Threshold and justification if different than level outlined in EB-2007-0673 16 Materiality Threshold and justification if different than level outlined in EB-2007-0673 17 Materiality Threshold and justification if different than level outlined in EB-2007-0673 18 Materiality Threshold and justification if different than level outlined in EB-2007-0673 19 E1.T4.S1 10 & 13 Materiality Threshold and justification if different than level outlined in EB-2007-0673 10 & 13 Materiality Threshold and justification if different than level outlined in EB-2007-0673 10 & 13 Materiality Threshold and justification if different than level outlined in EB-2007-0673 10 & 13 Materiality Threshold and justification if different than level outlined in EB-2007-0673 11 Materiality Threshold and justification if different than level outlined in EB-2007-0673 12 Materiality Threshold and justification if different than level outlined in EB-2007-0673 13 Materiality Threshold and justification if different than level outlined in EB-2007-0673 14 Materiality Threshold and justification if different than level outlined in EB-2007-0673 15 E1.T3.S3 16 E1.T3.S3 17 Materiality Threshold and justification if different than level outlined in EB-2007-0673 18 E1.T3.S4 19 E1.T3.S4 10 & Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads) 10 & Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads) 10 & Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)	14	Pro Forma Financial Statements for Bridge and Test Years	No	
14 Annual Report and MD&A for most recent year of parent company 14 Materiality Threshold and justification if different than level outlined in EB-2007-0673 10 & 13 Identification of accounting standard for financial reporting purposes under which application is filed. If adopting IFRS for financial reporting purposes by January 1, 2013, file 2013 cost of service applications on the basis of MIFRS.  IFRS (Assumes Adoption) 11 Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)  Yes E1.T1.S5  E1.T1.S5		·		
14 Materiality Threshold and justification if different than level outlined in EB-2007-0673  10 & 13 Identification of accounting standard for financial reporting purposes under which application is filed. If adopting IFRS for financial reporting purposes by January 1, 2013, file 2013 cost of service applications on the basis of MIFRS.  IFRS (Assumes Adoption)  Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)  Yes  E1.T1.S5				
Identification of accounting standard for financial reporting purposes under which application is filed. If adopting IFRS for financial reporting purposes by January 1, 2013, file 2013 cost of service applications on the basis of MIFRS.  IFRS (Assumes Adoption)  Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)  Yes  E1.T1.S5				
reporting purposes by January 1, 2013, file 2013 cost of service applications on the basis of MIFRS.  IFRS (Assumes Adoption)  Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)  Yes  E1.71.S4	14		Yes	E1.14.S1
Summary of changes to accounting policy since last rebasing and identify the associated revenue requirement impacts (e.g. capitalization of overheads)  Yes  E1.T1.S4	10 & 13		Yes	E1.T1.S5
of overheads)	IFRS (Assume	es Adoption)		
	11		Yes	E1.T1.S4
	USGAAP or O			

# Cooperative Hydro Embrun Inc. EB-2013-0122

Filing Requirement Page # Reference

Date: May 10, 2013

		Yes/No/NA	Evidence Reference, Notes
<b>EXHIBIT 2 - F</b>	RATE BASE		
15	Opening and Closing balances, average of opening and closing balances for gross assets and accumulated depreciation; working capital allowance (historical actual, bridge and test year forecast)	Yes	E2.T1.S4
15	Continuity statements (year end balance, including interest during construction and overheads). Year over year variance analyses where variance greater than materiality for: Hist. Brd-Approved vs Hist. Actual Hist. Act. Vs previous Hist. Act. Bridge vs. Test	Yes	E2.T1.S4
16	Gross Assets Breakdown by Function and by major plant account	Yes	E2.T1.S3
17	Working Capital - 13% or Lead/Lag Study or Previous Board Direction	Yes	E2.T1.S6
18 & 55	Smart Meters - completed deployment?  Dx should have completed deployment. If not, smart meter model must be filed, and supporting information per G-2011-0001. This will likely be filed as part of Exhibit 9	Yes	E2.T1.S7
19	Stranded Meters - proposed treatment for recovery should be filed. Completed Appendix 2-S. This could be filed as part of Exhibit 9.	Yes	E2.T1.S7
Capital Expend	ditures		
20	Capital Expenditures - summary of 5 historical years, bridge year and test year including contributed capital and CWIP	Yes	E2.T2.S4
20	Completed Appendix 2-A	Yes	E2.T2.S2
20	Projects over materiality threshold - scope purpose, cost, dates, explanation of variances, etc	Yes	E2.T2.S5
20 & 21	Changes to capitalization since previous rebasing - explanations must be provided  Capitalization policy - Applicants adopting IFRS by Jan 1, 2013 must adhere to IFRS capitalization accounting requirements	Yes	E2.T2.S6
21	Asset Management Plan or explanation why no plan provided.	Yes	E2.T2.S7
21	3 year forecast of capex	Yes	E2.T2.S7
21	Asset condition studies if undertaken	Yes	E2.T2.S7
Green Energy	Act		
6	Basic or detailed GEA plan or request for deferral EB-2009-0397 Filing Requirements	Yes	E2.T2.S8
9	Overview of ren gx connection plans or smart grid plans	Yes	E2.T2.S8
	Evidence of consultation with host distributor and OPA (comment letter).  EB-2009-0397 Filing Requirements (p7)	No	seeks expemption on the basis of the number of planned connection are immaterial.
Other			
22	HST - statement whether adjustments made to reflect implementation, analysis of increases and decreases	Yes	E2.T2.S9
	Service Quality - 3 historical years of ESQRs, explanation for under-performance		
23	Reliability - 3 historical years of SAIDI, SAIFI, CAIDI - for all interruptions and all interruptions excluding loss of supply, explanation for under-performance	Yes	E2.T3.S1

# Cooperative Hydro Embrun Inc. EB-2013-0122

Filing Requirement Page # Reference

Date: May 10, 2013

		Yes/No/NA	Evidence Reference, Notes
EXHIBIT 3 - C	OPERATING REVENUE		
23 & 24	Operating Revenue - customer, volume and revenue forecast, weather normalization methodology	Yes	E3.T1.S2
23	Load and revenue forecast, variance analyses, other revenue	Yes	E3.T1.S4
23	Economic assumptions and data sources for load and customer forecast	Yes	E3.T1.S4
24	Impact arising from persistence of historical CDM and forecast impact from new programs (by class)	Yes	E3.T1.S5
24	Regression Model - rationale for choice, regression statistics, explanation of weather methodology, description of accounting for CDM including licence conditions, sources of data for endogenous and exogenous variables	Yes	E3.T1.S4
25	Information demonstrating accuracy of load forecast for past 5 years	Yes	E3.T1.S4
25	Schedule of volumes, revenues, customer count and total system load: 5 years historical, Board approved, 5 years historical weather normalized, bridge year and test year.	Yes	E3.T1.S4
25	Load forecast variance analysis	Yes	E3.T1.S4
26	Weather normalized consumption per class for historical 5 yeas, bridge and test	Yes	E3.T1.S4
26	Class variance explanation	Yes	E3.T1.S4
26	Customer count explanation; confirmation of year end or average format	Yes	E3.T1.S4
26	Details of development of billing kW	Yes	E3.T1.S4
26	Revenues on existing and proposed rates	Yes	E3.T2.S2
26	Data used to determine forecast should be filed as Excel	Yes	EB-2013-0122 2014 COS Load Forecast Worksheet May 10 2013
Other Revenue			
26	Breakdown of other distribution revenue accounts	Yes	E3.T3.S2
26	Completed Appendix 2-F	Yes	E3.T3.S2
26	Variance analysis - historical revenue with bridge and test	Yes	E3.T3.S3
26	Any new proposed specific service charges	Yes	E3.T3.S4
EXHIBIT 4 - C	OPERATING COSTS		
27 & 14	Manager's Summary: cost drivers, inflation rates, materiality threshold	Yes	E4.T1.S1
28	Summary of Recoverable OM&A Expenses - Completed Appendix 2-I	Yes	E4.T1.S2
28	Detailed OM&A Expenses by Account - Completed Appendix 2-G	Yes	E4.T1.S3
28	OM&A Cost Drivers - Completed Appendix 2-J	Yes	E4.T1.S4
28	OM&A Cost per customer and per FTE - Completed Appendix 2-L	Yes	E4.T1.S5
28 & 30	Variance analysis of change in OM&A expense, historical, bridge and test (including any change in capitalization noted in Appendix 2-D)	Yes	E4.T1.S6
30	Completed Appendix 2-H	Yes	E4.T1.S3
28	One time costs in historical, bridge and test years	Yes	E4.T1.S1
29 & 28	Regulatory costs - breakdown of actual and forecast, supporting information related to CoS application, proposed recovery (ie amortized?). Completed Appendix 2-M	Yes	E4.T1.S8
29	LEAP - the greater of 0.12% of Board approved revenue requirement or \$2,000 should be included in OM&A and recovered from all rate classes	Yes	E4.T1.S10
29	The amount paid in charitable donations from last Board approved CoS. Recovery of charitable donations will not be allowed.	Yes	E4.T1.S9
Employee Cor			
30	Completed Appendix 2-K	Yes	E4.T2.S2
30	Details of employee benefit programs charged to OM&A - historical, bridge and test	Yes	E4.T2.S1
	es and Corporate Cost Allocation		
	en di ning ping diang diang di nada di		

# Cooperative Hydro Embrun Inc. EB-2013-0122

Date: May 10, 2013

Filing Requirement Page # Reference

		Yes/No/NA	Evidence Reference, Notes
Depreciation/A	Amortization/Depletion		
32	Details by asset group for historical, bridge and test years. Should tie back to accumulated depreciation balances in continuity schedule under rate base. Significant parts or each item of PP&E must be depreciated separately.	Yes	E4.T5.S1
32	Identify any Asset Retirement Obligations and associated depreciation	Yes	E4.T5.S2
32	Variances from the half year rule must be documented with supporting rationale	Yes	E4.T5.S4
33	Copy of depreciation/amortization policy, or equivalent written description	Yes	E4.T5.S5
33	Summary of changes to depreciation/amortization policy since last CoS	Yes	E4.T5.S1
33	Assuming filing on MIFRS - must use Kinectrics or provide its own study for useful lives; require listing of asset service lives and explanations where different from Kinectrics TUL; recalculation to determine average remaining life of opening balance of assets on transition date to IFRS	Yes	E4.T5.S3
PILs and Prop	erty Taxes		
33	Completed version of the PILs model	Yes	EB-2013-0122 CHE 2014 IncomeTax PILs Workform May 10 2013
34	Supporting schedules and calculations	Yes	E4.T6.S2
34	Most recent federal and provincial tax returns	Yes	E4.T6.S3
34 & 35	Complete integrity checks	Yes	E4.T6.S1
GEA Plan			
CDM Costs			
EXHIBIT 5 - 0	COST OF CAPITAL AND CAPITAL STRUCTURE		
39	Statement that LDC adopting Board's guidelines for cost of capital and confirming updates will be done. Alternatively - utility specific cost of capital with supporting evidence	Yes	E5.T1.S1
39	Completed Appendix 2-OA and 2-OB for historical, bridge and test	Yes	EB-2013-0122 CHE 2014 OEB Appendices May 7 2013
39	Explanation for any changes in capital structure	Yes	E5.T1.S1
40	Calculation of cost for each capital component	Yes	E5.T1.S1

### Cooperative Hydro Embrun Inc. EB-2013-0122

Date: May 10, 2013

Filing Requirement Page # Reference

GS<50 2,000 kWh.

Yes/No/NA **Evidence Reference, Notes EXHIBIT 6 - REVENUE DEFICIENCY/SUFFICIENCY** Calculation of Revenue Deficiency/Sufficiency: net utility income, rate base, actual return on rate base, indicated rate of return, requested 40 & 41 Yes E6.T1.S1 rate of return, def/sufficiency, gross def/sufficiency. Should correspond with calculations in RRWF E6.T2.S1 41 Summary of drivers for test year def/sufficiency Yes E6.T2.S1 41 References in evidence mapped to drivers Yes Yes 41 Impacts of any changes in methodologies to def/sufficiency E6.T2.S1 EXHIBIT 7 - COST ALLOCATION Completed cost allocation study reflecting future loads. Excel version of 2013 cost allocation model (updated load profiles or scaled version 42 Yes E5.T1.S1 42 Description of weighting factors and rationale for use of default Yes E5.T1.S1 42 Hard copy of sheets I-6, I-8, O-1 and O-2 Yes E5.T1.S1 E5.T1.S1 42 Host Dx - information on cost of serving embedded Dx, Appendix 2-Q Yes Completed Appendix 2-P, updating status quo and summarizing any proposed changes to R:C ratios E5.T1.S1 43 & 44 Yes EXHIBIT 8 - RATE DESIGN E8.T1.S3 Current and Proposed F/V proportion with explanation for any changes 45 Yes 45 Table comparing current and proposed fixed charge with floor and ceiling from cost allocation study. Yes E8.T1.S3 45 Class specific RTSRs Yes E8.T2.S1 E8.T3.S1 45 RTSR Work Form Yes E8.T3.S1 46 Retail Service Charges Yes If proposing RSC changes - evidence of consultation and notice E8.T3.S2 46 Yes 46 Specific Service Charges Yes E8.T3.S1 47 Forecast of LV Cost (forecast volumes and forecast host Dx rates) Yes E8.T5.S1 Allocation of LV cost to customer classes 47 Yes E8.T5.S2 47 Proposed LV rates by customer class Yes E8.T1.S2 47 3-5 years of historical loss factor data - Completed Appendix 2-R Yes E8.T6.S1 47 Explanation of SFLF if not standard Yes E8.T6.S1 47 Explanation of losses >5%; action plan to address E8.T1.S1 Yes 48 Current and Proposed Rate Tariff Yes E8.T7.S2 48 Calculations of revenue per class under current and proposed rates Yes E8.T1.S5 48 Reconciliation of rate class revenue and other revenue to total revenue requirement Yes E8.T1.S5 Yes E1.T1.S14 48 Explanation for proposed changes to terms and conditions of service 48 Completed Appendix 2-V (Revenue Reconciliation) Yes E8.T1.S5 Bill Impacts - completed Appendix 2-W for all classes for representative samples of end-users. MUST provide residential 800 kWh and E8.T8.S2 48 Yes

# Cooperative Hydro Embrun Inc. EB-2013-0122

Date: May 10, 2013

Filing Requirement Page # Reference

		Yes/No/NA	Evidence Reference, Notes
XHIBIT 9 -	DEFERRAL AND VARIANCE ACCOUNTS		
51	List of all outstanding DVA and sub-accounts; provide description of DVAs that were used differently than as described in the APH Identification of which accounts will continue going forward	Yes	E9.T1.S1
51	Completed DVA continuity schedule - Excel format	Yes	E9.T1.S2
51	Explanation if continuity schedule differs from trial balance in RRR and AFS	Yes	E9.T1.S1
51	Interest rates applied to calculate carrying charges	Yes	E9.T1.S3
51	Breakdown of energy sales and cost of power by USoA - as reported in AFS. Provide explanation if making a profit or loss on commodity.	Yes	E9.T1.S1
52	Confirmation that IESO GA charge is pro-rated into RPP and non-RPP; provide explanation if not confirmed.	Yes	E9.T1.S7
52	HST/OVAT ITC - analysis that supports conformity with Dec 2010 APH FAQ (particularly #4)  Applicant must state whether entries to sub-account 1592 cover Jul 1-2010 up to start of new rate year (year of rebasing)	Yes	E9.T1.S1
54	Identify all accounts for which LDC is seeking disposition; identify DVA for which LDC is not proposing disposition and the reasons why	Yes	E9.T1.S2
54	Proposed rate riders (Separate rate rider for RSVA GA for non-RPP customers). Default dispostion period of 1 year and provide explanation for deviations from default period.	Yes	E9.T1.S4
54	Indicate if balances match AFS: show all calculations	Ves	F9 T1 S1

TOTAL "NO"	2
------------	---