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August 9, 2013

EMAIL, COURIER AND RESS

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
27th Floor, P.O. Box 2319
2300 Yonge Street
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Settlement Agreement
EB-2012-0175**

We are counsel to West Coast Huron Energy Inc. ("West Coast").

We enclose two copies of a Settlement Agreement filed on behalf of West Coast, in the above-noted proceeding. A searchable electronic copy of same will be filed through the Board's RESS this afternoon.

AIRD & BERLIS LLP



Scott A. Stoll

SAS:hm
Enclosures

cc: School Energy Coalition
Vulnerable Energy Consumers Coalition
Association of Major Power Consumers in Ontario
C. Clark, OEB
M. Helt, OEB
W. Curry

15198359.1

EB-2012-0175
West Coast Huron Energy Inc.
Settlement Agreement
August 9, 2013

This settlement agreement (the “**Settlement Agreement**”) is for the consideration of the Ontario Energy Board (the “**Board**”) in its determination of the rate application by West Coast Huron Energy Inc. (“**WCHE**”) for 2013 electricity distribution rates (EB-2012-0175), (the “**Application**”).

WCHE's Application was filed November 15, 2012. Pursuant to Procedural Order No. 3 the Settlement Conference was convened July 25, 2013, and concluded July 26, 2013 with Mr. Andrew Diamond as facilitator.

WCHE and the following intervenors (the “**Intervenors**” and collectively including WCHE, (the “**Parties**”)) participated in the Settlement Conference:

Association of Major Power Consumers in Ontario (“**AMPCO**”)

School Energy Coalition (“**SEC**”)

Vulnerable Energy Consumers Coalition (“**VECC**”)

The role adopted by the Board Staff in the Settlement Conference is set out on page 5 of the Board’s Settlement Conference Guidelines (the “**Guidelines**”). Although Board Staff is not a party to this Agreement, as noted in the Guidelines, the Board Staff who did participate in the Settlement Conference are bound by the same confidentiality standards that apply to the Parties to the proceeding.

These settlement proceedings are subject to the rules relating to confidentiality and privilege contained in the Guidelines. The Parties understand this to mean that the documents and other information provided, the discussion of each issue, the offers and counter-offers, and the negotiations leading to the settlement – or not – of each issue during the Settlement Conference are strictly confidential and without prejudice. None of the foregoing is admissible as evidence in this proceeding, or otherwise, with one exception: the need to resolve a subsequent dispute over the interpretation of any provision of this Settlement Agreement.

This agreement represents a complete settlement of all issues. It is acknowledged and agreed that none of the Parties will withdraw from this Settlement Agreement under any

circumstances, except as provided under Rule 32.05 of the Board's Rules of Practice and Procedure.

The Parties explicitly request that the Board consider and accept this Settlement Agreement as a package. None of the matters in respect of which a settlement has been reached is severable. Numerous compromises were made by the Parties with respect to various matters to arrive at this comprehensive Settlement Agreement. The distinct issues addressed in this proposal are intricately interrelated, and reductions or increases to the agreed-upon amounts may have financial consequences in other areas of this Settlement Agreement which may be unacceptable to one or more of the Parties. If the Board does not accept the Settlement Agreement in its entirety, then there is no settlement unless the Parties agree that those portions of the Settlement Agreement that the Board does accept may continue as a valid settlement.

WCHE's last cost of service rebasing was in 2009. This was the first cost of service rebasing proceeding following the F3 Tornado that struck the Town of Goderich, in the WCHE service area, in August of 2011. The F3 tornado damaged and destroyed many homes and businesses, several of which are still in the process of being rebuilt or replaced. The Parties acknowledge the impacts of the F3 tornado on both capital and operations and maintenance spending are still being felt by WCHE.

Regarding capital expenditures for example, customers in Goderich's downtown that have had to rebuild are required to meet today's building codes and laws. The downtown core used to be served exclusively by a 4.16kV distribution system. However, the old 4.16kV distribution is not adequate to meet the needs of these customers, who now require elevators under the new laws, and this has a cascading effect on the distribution system serving existing customers in the downtown area. Further, the F3 Tornado caused WCHE less than obvious changes to its employee workload. An example of this is the dramatic increase in plant locates which must be done on a timely basis. In addition, WCHE has been working out of several makeshift locations – decreasing efficiency during the period before it occupied its new operations centre. Therefore, the Parties acknowledge the unique circumstances that are present in the Application.

It is also agreed that this Settlement Agreement is without prejudice to any of the Parties re-examining these issues in any subsequent proceeding and taking positions inconsistent with the resolution of these issues in this Settlement Agreement. However, none of the Parties will in any subsequent proceeding take the position that the resolution therein of any issue settled in this Settlement Agreement, if contrary to the terms of this Settlement Agreement, should be applicable for all or any part of the 2013 Test Year.

References to the evidence supporting this Settlement Agreement on each issue are set out in each section of the Settlement Agreement. The Appendices to the Settlement Agreement provide further evidentiary support. The Parties agree that this Settlement Agreement and the Appendices form part of the record in EB-2012-0175. The

Appendices were prepared by the Applicant. The Intervenors are relying on the accuracy and completeness of the Appendices in entering into this Agreement.

A draft issues list was provided at Exhibit 1, Tab 1 Schedule 7. There was no Board approved issues list for this proceeding. However, for the purposes of organizing this Settlement Agreement, and without prejudice to the positions of the Parties as to the issues that might otherwise be considered in this proceeding should a hearing be required, the Parties have followed the issues list set out at Appendix "A" to this Settlement Agreement. The issues list follows the organization of the Application.

The appendices attached to this Settlement Agreement are:

- A. - Issues List
- B. - WCHE 2013 Tariff of Rates and Charges
- C. - Bill Impact Summaries
- D. - Bill Impact Comparison (Application vs. Settlement)
- E. - WCHE 2013 Revenue Requirement Work Form
- F. - WCHE 2013 Appendix 2-N – Depreciation
- G. - WCHE – Fixed Asset Continuity Schedule
- H. - WCHE 2013 PILs and CCA Mappings
- I. - WCHE 2013 OM&A Expenses
- J. - Retail Transmission
- K. - Smart Meters and Stranded Meters
- L. - Cost Allocation
- M. - Rate Design
- N. - LRAM
- O. - Deferral and Variance Accounts

Summary

The 2013 cost of service rate application is WCHE's first such application following the F3 Tornado. Reconstruction of significant portions of the distribution system and customer losses has influenced the activities of WCHE since August of 2011. It is anticipated that these impacts will continue to be felt over the next five years. As such WCHE has worked to bring forward an Application that permits it to have sufficient revenues to cover the significant increase in rate base and required OM&A spending without undue bill impacts on the customers.

Capital spending in the last quarter of 2011 and 2012 was mainly directed at reconstruction from the F3 Tornado. The utility's capital spending in 2013 and 2014 are still significantly higher than the pre-2011 spending. In 2015 and 2016 it is expected that capital spending will decrease but will likely still exceed the historical spending norms. The Parties have recognized the need for this capital spending through incorporating the average annual spend over these four years into this Settlement Agreement.

OM&A spending has increased through changes such as the need for a new operations building and new responsibilities (smart meters).

In addition, the Parties have agreed extending the length of period over which the deferral and variance accounts are recovered has assisted in contributing to acceptable bill impacts.

Summary Comparison (Application vs. Settlement)

<i><u>Rate Base (Exhibit 2)</u></i>	<u>Application</u>	<u>IRs</u>	<u>Settlement</u>
Rate Base	\$10,370,699	\$8,787,771	\$7,763,935
Working Capital Allowance	\$1,252,301	\$1,361,895	\$1,234,365
Capital Expenditures in Rates	\$3,297,000	\$3,297,000	\$1,461,625
<i><u>Revenue and Deficiency (Exhibits 3, 6)</u></i>			
Other Revenue	\$104,600	\$115,887	\$142,377
Distribution Revenue Requirement	\$2,648,930	\$2,671,354	\$2,273,936
Total Operating Revenue	\$2,753,530	\$2,787,231	\$2,416,313
Revenue Deficiency	\$520,253	\$543,197	\$191,828
<i><u>Operating Costs (Exhibit 4)</u></i>			
OM&A	\$1,845,829	\$2,035,579	\$1,755,000
Amortization/Depreciation	\$257,104	\$213,143	\$191,828
Grossed-up PILs	\$20,037	\$21,544	\$26,819

<u>Cost of Capital and ROE (Exhibit 5)</u>			
Short Term Debt Rate	2.08%	2.07%	2.07%
Long Term Debt Rate	4.41%	4.12%	3.82%
Return on Equity	9.12%	8.98%	8.98%
Cost of Capital	6.20%	5.98%	5.81%
Capital Structure	Long Term Debt 56% Short Term Debt 4% Equity 40%		

Cost Allocation (Exhibit 7)

Cost Allocation was performed in accordance with the Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, dated June 28, 2012, section 2.10. An updated summary of the cost allocation model has been included in Appendix N. The change to rate base, the increased OM&A and the allocation of costs have been significant drivers of changes to the rates for the various rate classes. Revenue to Cost ratios are, with the proposed rates all within the Board set ranges.

Rate Design (Exhibit 8)

Rate design has been completed in accordance with the Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, dated June 28, 2012, section 2.11. The Parties agree to reduce the fixed charge for the GS 50 to 499kW customer class to the level provided. With respect to the Large Use class, WCHE maintained the current fixed charge in the proposed rates and for other rate customer classes maintained the same fixed-variable split.

Bill Impacts

The impacts on the customer are a combination of an increase in distribution rates, and the disposition of deferral, variances accounts and retail transmission rate changes. Also included in these impacts are the addition of a Stranded Meter Rate Rider, Smart Meter Disposition Rider and the Z-factor Tornado Rider.

The Parties acknowledge that certain impacts exceed 10% and would under typical circumstances require mitigation, but given the unique circumstances agree the changes in the rates are appropriate.

Customer Impacts

Rate Class	Settlement Dx Charge Impact ¹	Settlement Total Bill Impact ²
Residential (800kWh)	\$9.37	\$10.30
GS<50kW (2,000kWh)	\$1.00	\$2.50
GS 50 to 499kW (125,000kWh)	\$125.26	\$244.71
GS 500 to 4,999kW	(\$1,017.36)	(506.92)
Large Use	\$32,640.28	\$48,597.59
Streetlighting	\$15.83	\$16.55
Sentinel	\$20.60	\$21.36
Unmetered Scattered	\$48.42	\$49.56
MicroFit	-	-

Variance and Deferral Accounts (Exhibit 9)

- ❖ No Changes in Methodology. Deferral and variance account balances as of December 31, 2011 plus interest are disposed of through this proceeding.
- ❖ Disposition of Smart Meter accounts are in accordance with the Board's Guidelines.
- ❖ Stranded meters are dealt with through a rate rider disposed of over 4 years.

		Amounts from Sheet 2	Allocator
LV Variance Account	1550	0	kWh
RSVA - Wholesale Market Service Charge	1580	(123,522)	kWh
RSVA - Retail Transmission Network Charge	1584	300,720	kWh
RSVA - Retail Transmission Connection Charge	1586	72,042	kWh
RSVA - Power (excluding Global Adjustment)	1588	338,257	kWh
RSVA - Power - Sub-account - Global Adjustment	1588	(73,115)	Non-RPP kWh
Recovery of Regulatory Asset Balances	1590	(40,567)	kWh
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	kWh
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	(89,309)	kWh
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	kWh
Total of Group 1 Accounts (excluding 1588 sub-account)		457,620	

Other

In addition, the Parties agree to the following as part of this Settlement Agreement:

¹ Excludes HST.

² Includes HST.

- The revenue requirement and rate adjustments arising from this Settlement Agreement will allow WCHE to make the necessary investments to serve customers, to maintain the integrity of the distribution system, to maintain and improve the quality of its service and to meet all compliance requirements during 2013.
- While WCHE has filed budgets for the Test Year that are illustrative of how it would achieve these goals, as is always the case with forward test year cost of service cases, the actual decisions as to how to allocate resources, and in what areas to spend the agreed-upon capital and OM&A, are ones that must be made by the utility during the course of the year, subject to the Board's normal review in subsequent proceedings.

Settlement Terms by Issue

1. Administration (Exhibit 1)

1 a. Has WCHE responded appropriately to all relevant Board directions from previous proceedings?

Complete Settlement: For the purposes of obtaining a complete settlement of all issues, the Parties accept the evidence of WCHE that there are no outstanding Board directions from previous proceedings.

Evidence: Exhibit 1, Tab 1, Schedule 16.

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

1. b. Are WCHE's planning assumptions (asset condition, economic, business, etc.) appropriate?

Complete Settlement: For the purposes of obtaining a complete settlement of all issues, the Parties accept that WCHE's assumptions on asset condition, economic and business planning assumptions for 2013 are an appropriate and reasonable foundation for the settlement herein. The assumptions have taken into consideration the infrastructure replacement directly and indirectly related to the F3 Tornado – some of which is proposed to be completed. The assumptions consider the ongoing rebuilding of certain parts of the Town of Goderich, known municipal construction and developer plans. The Parties recognize the Tornado has increased the difficulty in planning. The Parties agree that WCHE will have an Asset Management Plan prior to the next cost of service proceeding. The Parties also agree that in the next cost of service proceeding WCHE will pursue incorporating more local economic indices into its load forecast.

Evidence: Exhibit 1, Tab 1, Schedule 16

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None

Opposing parties: None

1 c. Is service quality, based on the Board specified performance assumptions for 2013, appropriate?

Complete Settlement: For the purposes of obtaining a complete settlement of all issues, the Parties accept WCHE's evidence with respect to the acceptability of its service quality, based on the Board's specified indicators.

Evidence: Exhibit 1, Tab 2, Schedule 5
Response to Interrogatories
AMPCO #3, 59s
VECC #2, 3,

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

1 d. What is the appropriate effective and implementation date?

Complete Settlement: For the purposes of obtaining a complete settlement of all issues, the Parties agree that rates be implemented and effective September 1, 2013.

Evidence: None.
Response to Interrogatories
AMPCO # 2

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

Rate Base (Exhibit 2)

2 a. Are the amounts proposed for the Rate Base appropriate?

Complete Settlement: WCHE originally applied for a rate base of \$10,370,699. For the purposes of obtaining a complete settlement of all issues, the Parties agree to the revised rate base of \$7,763,935. Rate base increased significantly in 2011 and 2012 due to the capital reconstruction of much of the distribution system as a result of the F3 Tornado. In addition, other significant capital expenditures occurred to service customer expansions, but were covered through contributions.

Rate base was reduced from the Application to the Settlement Agreement through the elimination of capital expenditures for a new operations centre and agreed to changes to the capital expenditures in the Test Year. It should be noted the new operations centre is being leased by WCHE and reflected in the OM&A costs of this Settlement Agreement. WCHE had planned to purchase land and construct the new operations centre at the time of the initial Application as no suitable facilities were available at that time. During the proceeding an existing facility, requiring some leasehold improvements, came available that would permit WCHE to consolidate its rented temporary facilities rather than wait several additional months to construct a brand new operations centre.

The rate base includes Smart Meters and excludes stranded meters and incorporates the changes to the Working Capital Allowance. Working Capital Allowance changed as a result of the changes in cost of power, the agreed to changes in costs and the change from 13% to 12% in the calculation reflecting the change to monthly billing of customers. The Intervenor is relying upon the accuracy of WCHE's calculation for the changes in rate base provided in Appendix E.

Evidence: Exhibit 2, Tab 1, Schedule 1, 2, 3
Exhibit 2, Tab 2, Schedule 1, 2, 3, 4
Exhibit 2, Tab 3, Schedule 1,
Exhibit 2, Tab 4, Schedule 1, 2
Exhibit 2, Tab 5, Schedule 1
Response to Interrogatories
AMPCO # 4, 5, 6, 7, 8, 9, 10, 11, 13
SEC#2,
VECC# 3, 4, 5, 6, 7, 8, 10
Appendix E and G

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

2 b. Has the Working Capital Allowance been determined appropriately?

Complete Settlement: WCHE originally filed for a Working Capital Allowance using the standard 13% of Cost of Power and controllable distribution expenses – excluding amortization and PILs. As WCHE has switched to monthly billing, and for the purposes of obtaining a complete settlement of all issues, WCHE has recalculated the Working Capital Allowance based upon 12% of the Cost of Power and controllable distribution expenses – excluding amortization and PILs. The Working Capital Allowance applied for was \$1,252,301 and this has been recalculated at \$1,234,365 incorporating all changes agreed to as part of this Settlement Agreement.

Evidence: Exhibit 2, Tab 4, Schedule 1
Response to Interrogatories
AMPCO# 12, 14
SEC# 2
VECC#1, 12, 52
Appendix: E

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

2 c. Are the amounts proposed for Capital Expenditures appropriate?

Complete Settlement: For the purposes of obtaining a complete settlement of all issues, the Parties agree that the capital expenditures of \$1,461,625 for the Test Year are appropriate. The amount included for the 2013 Test Year Spend is equal to the average capital spend which is to take place over the 2013-16 period. Capital spending is front loaded as a result of the tornado, tornado- related works, and a large municipal road project.

The Settlement Agreement does not include any capital expenditures related to the new operations centre since it will be leased and not owned by WCHE. Capital expenditures are still being incurred as a result of the F3 Tornado.

	2013	2014	2015	2016
Capital Forecast Spend	\$3,047,500	\$1,211,500	\$865,000	\$722,500
Amount in Rates	\$1,461,625	\$1,461,625	\$1,461,625	\$1,461,625

WCHE did not have an Asset Management Plan because of the Tornado but will develop a plan prior to the next cost of service proceeding.

Evidence: Exhibit 2, Tab 1, Schedule 1, 2, 3
Exhibit 2, Tab 2, Schedule 1, 2, 3, 4
Exhibit 2, Tab 3, Schedule 1,
Exhibit 2, Tab 4, Schedule 1, 2
Exhibit 2, Tab 5, Schedule 1
Response to Interrogatories
Board Staff #61s,
AMPCO #14(b), 15, 16, 18, 19, 20, 63s
SEC #26s
VECC#7
Appendix E

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

2 d. Are the amounts proposed for Depreciation appropriate?

Complete Settlement: For the purposes of obtaining a complete settlement of all issues, the Parties accept the revised depreciation of \$191,828. WCHE has calculated the depreciation based upon the Kinectrics Report and applying those rates to WCHE's assets.

Evidence: Exhibit 2, Tab 2, Schedule 3
Response to Interrogatories
Board Staff #60s, 62s, 71s
VECC#53
Appendix: F

Supporting parties: WCHE, AMPCO SEC and VECC

Parties taking no position: None.

Opposing parties: None.

2 e. Is WCHE's Green Energy Plan appropriate?

Complete Settlement: WCHE filed a Basic Green Energy Plan. For the purposes of obtaining a complete settlement of all issues, the Parties accept the Basic Green Energy Plan is appropriate. WCHE has been in the Hydro One Network Inc.'s Orange Zone meaning the Goderich TS has been at capacity and therefore has not been able to connect generators to its distribution system as a result of those restrictions. No capital cost for connecting FIT and MicroFIT generators in 2013 has been included by WCHE.

Evidence: Exhibit 2, Tab 5, Schedule 1
Response to Interrogatories
AMPCO #17, 64
VECC# 9

Supporting parties: WCHE, AMPCO SEC and VECC

Parties taking no position: None.

Opposing parties: None.

2. Loads Forecast and Operating Revenue, Customers – Throughput Revenue (Exhibit 3)

3a. Are the customer and load forecasts (including methodology and weather normalization) appropriate?

Complete Settlement: For the purposes of obtaining a complete settlement of all issues, the Parties accept the customer and load forecasts, including methodology and weather normalization. Further, the Parties agree that WCHE will, in its next cost of service application, seek to use more local economic indicators in its forecast. The CDM adjustment has been completed in accordance with the methodology described in Board Staff 23 and the values provided in response to VECC #58(a) and reproduced below.

CDM Adjustment To 2013 Load Forecast				
West Coast Huron Energy Inc.				
	Weather Normalized 2013 Forecast		CDM Load Forecast Adjustment	2013 CDM Adjusted Load Forecast
kWh				
	A	C = A / B	E = D * C	F = A - E
Residential (kWh)	25,199,943	18%	192,238	25,007,705
GS<50 (kWh)	14,456,740	10%	110,284	14,346,457
GS>50 50 - 499 (kW)	21,071,330	15%	160,743	20,910,587
GS>50 500 - 4,999(kW)	14,235,213	10%	108,594	14,126,619
Large Use (kW)	62,295,611	45%	475,223	61,820,387
USL (kWh)	84,759	0%	647	84,112
Sentinel (kW)	15,644	0%	119	15,525
Street Lights (kW)	1,077,913	1%	8,223	1,069,690
Total Customer (kWh)	138,437,152	100%	1,056,071	137,381,081
	B		D	
	Weather Normalized 2013 Forecast		CDM Load Forecast Adjustment	2013 CDM Adjusted Load Forecast
kW				
	G	I = G / H	J = G / A * E	K = G - J
Residential (kWh)	-	0%	-	0
GS<50 (kWh)	-	0%	-	0
GS>50 50 - 499 (kW)	62,726	26%	479	62,248
GS>50 500 - 4,999(kW)	34,194	14%	261	33,933
Large Use (kW)	138,799	58%	1,059	137,741
USL (kWh)	-	0%	0	0
Sentinel (kW)	-	0%	0	0
Street Lights (kW)	2,745	1%	21	2,724
Total Customer (kW)	238,464	100%	1,819	236,645
	H			

Evidence: Exhibit 3, Tab 1, Schedule 1, 2, 3
Exhibit 3, Tab 2, Schedule 1, 2, 3, 4
Exhibit 3, Tab 3, Schedule 1, 2, 3, 4
Exhibit 3, Tab 4, Schedule 1
Response to Interrogatories
Board Staff # 23
AMPCO #21, 23, 26, 27, 29
SEC#7
VECC#13, 15, 16, 17, 18, 19, 20, 21, 54, 55, 56, 57

Supporting parties: WCHE, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

3 b. Is the impact of CDM initiatives suitably reflected in the load forecast?

Complete Settlement: For the purposes of obtaining a complete settlement of all issues, the Parties agree with the load forecast result after the application of the proposed CDM impacts.

CDM Targets for WCHE	4 yr	2011	2012	2013	2014
OEB Guideline		10%	20%	30%	40%
Demand Savings kW	880	88	176	264	352
Energy Savings kWh	8,280,000	828,000	1,656,000	2,484,000	3,312,000

Evidence: Exhibit 3, Tab 2, Schedule 1, 2, 3, 4
Response to Interrogatories
VECC#14, 17, 54, 55 58, 59, 60

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None

3 c. Are the proposed Loss Factors suitably reflected in the load forecast?

Complete Settlement: For the purposes of obtaining a complete settlement of all issues, the Parties agree to use the Loss Factors as provided below and the Parties accept the evidence of WCHE that the proposed Loss Factors have been properly reflected in the load forecast.

Total Loss Factor -- Secondary Metered Customer < 5,000 kW	1.0467
Total Loss Factor -- Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor -- Primary Metered Customer < 5,000 kW	1.0362
Total Loss Factor -- Primary Metered Customer >5,000 kW	1.0045

Evidence: Exhibit 3, Tab 2, Schedule 1, 2, 3, 4
Response to Interrogatories
Board Staff #63s, 66s
VECC#41, 70

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

3 d. Is the proposed amount for Other Revenue appropriate?

Complete Settlement: WCHE applied for Other Distribution Revenue of \$115,877. The Parties agree for the purposes of obtaining a complete settlement of all issues that Other Distribution Revenue of \$142,377 is appropriate.

Other Revenue	Application (Initial)	Application (per IRs)	Settlement
Specific Service Charges	\$20,000	\$20,000	\$20,000
Late Payment Charges	\$10,000	\$10,000	\$10,000
Other Distribution Revenue	\$74,600	\$85,877	\$112,377
Total	\$104,600	\$115,877	\$142,377

Evidence: Exhibit 3, Tab 3, Schedule 1, 2, 3, 4
Response to Interrogatories
VECC# 21
Appendix: E

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

3 e. Are the Specific Service Charges appropriate?

Complete Settlement: For the purposes of obtaining a complete settlement of all issues, the Parties accept the proposed Specific Service Charges which are unchanged from WCHE's 2012 Rates and Tariff charges approved by the Board.

Evidence: Exhibit 3, Tab 3, Schedule 1
Appendix B and E

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

3 f. Is the calculation of the proposed Service and Base Revenue Requirements appropriate?

Complete Settlement: For the purposes of obtaining a complete settlement of all issues, the Parties accept WCHE's calculation of the proposed Service and Base Revenue Requirements as set forth in Appendix E to this Agreement.

	Application	IR Responses	Settlement
OM&A Expenses	\$1,845,829	\$2,035,579	\$1,755,000
Amortization/Depreciation	\$257,104	\$213,143	\$191,828
Property Taxes	\$ -		
Income Taxes (Grossed up)	\$20,037	\$21,554	\$26,819
Other Expenses	\$ -		
Return			
Deemed Interest Expense	\$264,743	\$210,028	\$172,515
Return on Deemed Equity	\$378,323	\$315,657	\$278,881
Adjustment to Return on Rate	(\$12,506)	(\$8,730)	(\$8,730)
Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS			
Service Revenue Requirement (before Revenues)	\$2,753,530	\$2,787,230	\$2,416,312
Revenue Offsets	\$ -	\$ -	\$ -
Base Revenue Requirement	\$2,753,530	\$2,787,230	\$2,416,312

Evidence: Exhibit 3, Tab 1, Schedules 1, 2, 3
Appendix E

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

3. Operating Costs (Exhibit 4)

4 a. Are the overall levels of OM&A budgets appropriate?

Complete Settlement: WCHE has recalculated the OM&A as provided in Appendix I. For the purposes of obtaining a complete settlement of all issues, the Parties agree to the revised OM&A of \$1,755,000 as appropriate for the Test Year.

The amount is reflective of the unique challenges facing WCHE in the aftermath of the F3 Tornado and the additional requirements being placed on distribution utilities. Certain activities, such as plant locates, have dramatically increased as a result of the Tornado. The amount includes the addition of 75% of the cost of a new design technician required for compliance with new regulatory requirements, the costs of the Application, LEAP funding, and the costs of renting the new operations building.

Evidence: Exhibit 4, Tab 1, Schedule 1, 2
Exhibit 4, Tab 2, Schedule 1, 2, 3, 4
Exhibit 4, Tab 3, Schedule 1, 2, 3, 4
Response to Interrogatories
AMPCO #30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44,
45, 46, 47, 48, 49, 50, 51,
SEC#8, 9, 11, 12, 13, 14, 15,
VECC#22, 23, 24, 25, 26, 27, 28, 29, 30, 31
Appendix: I

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

4 b. Are the proposed Shared Services (including methodologies and Service Agreements) appropriate?

Complete Settlement: For the purposes of obtaining a complete settlement of all issues, the Parties accept the proposed shared services are appropriate. WCHE receives certain services from the Town of Goderich in relation to the positions of CEO and support staff. The nature and allocation of such costs have not changed.

Evidence: Exhibit 4, Tab 2, Schedule 6
Response to Interrogatories
SEC#15
VECC#30

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

4 c. Are the 2013 compensation costs and employee levels appropriate?

Complete Settlement: For the purposes of obtaining a complete settlement of all the issues, and subject to the overall revised 2013 Test Year OM&A discussed above, the Parties accept the 2013 compensation costs and employee levels are appropriate.

Evidence: Exhibit 4, Tab 2, Schedule 5
Response to Interrogatories
AMPCO #45, 47
Appendix: I

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

4 d. Is WCHE's capitalization policy and depreciation (policy and expenses) appropriate?

Complete Settlement: WCHE utilizes rates for depreciation provided in the Kinectrics Report that has been accepted by the Board established rates for depreciation. WCHE has calculated in Appendix F the depreciation incorporating the change in annual capital expenditures during the Test Year, the change to rate base resulting from the inclusion of the Smart meters and the removal of the stranded meters.

For the purposes of obtaining a complete settlement of all issues, the Parties accept for the Test Year the revised depreciation amount of \$191,828 and the current WCHE capitalization policy as appropriate.

Evidence: Exhibit 4, Tab 2, Schedule 7
Response to Interrogatories
SEC#14
VECC#27
Appendix F

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

4 e. Is the Test Year forecast of Payment in Lieu of Taxes (“PILs”), including methodology, appropriate?

Complete Settlement: WCHE applied for a PILs amount of \$21,554. PILs amounts have been revised to reflect the changes forming this Settlement Agreement. The Intervenor is relying upon WCHE’s calculation of the revised PILs amount in entering this Settlement Agreement.

For the purposes of obtaining a complete settlement of all issues, the Parties accept WCHE’s revised Test Year forecast of PILs of \$26,819 is appropriate.

Evidence: Exhibit 4, Tab 3, Schedule 1, 2, 3, 4
Appendix E and H

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

4. Cost of Capital and Rate of Return

5 a. Is the proposed Capital structure and cost of capital appropriate?

Complete Settlement: WCHE has proposed the use of the Board's deemed capital structure for the purposes of setting rates with 40% equity, 56% long-term debt and 4% short-term debt. Given the structure and the rates agreed to in this Settlement Agreement the overall cost of capital is 5.81%.

For the purposes of obtaining a complete settlement of all issues, the Parties accept the proposed capital structure for the Test Year is appropriate.

Evidence: Exhibit 5, Tab 1, Schedule 1, 2, 3
Response to Interrogatories
Board Staff #35
AMPCO #52
SEC#30s
VECC# 32, 36, 65, 66

Supporting parties: WCHE, AMPCO, SEC, and VECC

Parties taking no position: None.

Opposing parties: None.

5 b. Is the Cost of Debt appropriate?

Complete Settlement: WCHE has proposed the use of the Board's deemed cost of debt for both short and long term debt for the purposes of setting rates. WCHE has deemed short term debt to comprise 4% of the capital structure at a rate of 2.07% and long term debt to comprise 56% of the capital structure at a rate of 3.82% for a combined cost of debt of 3.70%. The cost of debt is a blend of the debt from the shareholder and 2 financial institutions by taking a weighted average of the deemed rate for the affiliate and the non-affiliate debt.

For the purposes of obtaining a complete settlement of all issues, the Parties accept the proposed cost of debt is appropriate for the Test Year.

Evidence: Exhibit 5, Tab 1, Schedule 3
Response to Interrogatories
Board Staff #53, 62s
AMPCO #68s
SEC#31s, 32s
VECC#33, 34, 35, 66, 67

Appendix E

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

5 c. Is the proposed Rate of Return on Equity appropriate?

Complete Settlement: WCHE had utilized the adjusted Return on Equity of 8.98% as provided by the Board in its letter dated March 2, 2013 – Cost of Capital Parameter Updates for 2013 Cost of Service Applications in the Application.

For the purposes of obtaining complete settlement of all issues, the Parties agree to the settlement of this issue and accept the use of the said ROE for the Test Year rate calculation.

Evidence: Exhibit 5, Tab 1, Schedule 1, 2
Response to Interrogatories
AMPCO #52
SEC#32, 32s
VECC#34, 36
Appendix: E

Supporting parties: WCHE, AMPCO, SEC, VECC

Parties taking no position: None

Opposing parties: None

7. Cost Allocation (Exhibit 7)

7 a. Is WCHE's cost allocation appropriate?

Complete Settlement: WCHE has followed the Board's methodology in Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, dated June 28, 2012, section 2.10 for cost allocation. WCHE retained Elenchus to perform the cost allocation analysis required to comply with the Board's methodology. The customer classes that were over contributing were reduced to the upper limit of the Board's policy range which created an amount of additional revenue to be recovered from other rate classes. Rate classes that had the lowest ratios were adjusted upwards starting from the rate class with the lowest revenue to cost ratio. That lowest revenue to cost ratio customer class was adjusted upwards to the next lowest class and this was repeated until the amount of revenue generated by increasing the revenue to cost ratios was sufficient to equal the revenue required from decreasing the revenue to cost ratios for the classes at the upper limit.

For the purposes of obtaining a complete settlement of all issues, the Parties accept the cost allocation as provided in Appendix L is appropriate.

Class	Application 2013 (%)	Settlement Agreement (%)	Policy Range
Residential	93.67	94.32	85-115
GS < 50	120	120	80-120
GS > 50	145	120	80-120
GS > 50 TOU	178	120	80-120
Large User	81	94.32	85-115
Street Lighting	70	94.32	70-120
Sentinel Lighting	80	94.32	80-120
USL	80	94.32	80-120

Evidence: Exhibit 7, Tab 1, Schedule 1, 2
Response to Interrogatories
AMPCO #55
SEC#19,
VECC# 37, 68, 69
Appendix L

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None

7 b. Are the proposed revenue-to-cost ratios appropriate?

Complete Settlement:

For the purposes of obtaining complete settlement of all issues, the Parties accept that the revenue-to-cost ratios, which are consistent with the Board's policy range, as provided in Appendix M, which are based on the agreed-upon 2013 Test Year Revenue Requirement, are appropriate.

Evidence: Exhibit 7, Tab 1, Schedule 1, 2
Response to Interrogatories
SEC#19,
VECC#38
Appendix: M

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

8. Rate Design (Exhibit 8)

8 a. Are the customer charges and the fixed-variable splits for each class appropriate?

Complete Settlement: For the purposes of obtaining a complete settlement of all issues, the Parties accept the customer charges and the fixed-variable splits for each class as detailed in the attached Appendices L and M. The fixed charge for the GS50 to 499 kW class was lowered to the Minimum System and PLCC Adjustment as provided in Appendix K.

Evidence: Exhibit 8, Tab 1, Schedule 1, 2, 3, 4, 5, 6, 7, 8, 9
Response to Interrogatories
Board Staff #
AMPCO # 56, 57
SEC# 20,
VECC#39, 41,
Appendix L and M

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

8 b. Are the proposed Retail Transmission Service rates appropriate?

Complete Settlement: For the purposes of obtaining a complete settlement of all issues, the Parties accept the proposed Retail Transmission rates as set out in Appendix J. These rates are set using the 2013 Uniform Electricity Transmission Rates set by the Board in EB 2012-0031, December 20, 2012.

Evidence: Exhibit 8, Tab 1, Schedule 9
Response to Interrogatories
VECC#40
Appendix: J

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

9. Deferral and Variance Accounts (Exhibit 9)

9 a. Is the proposal for the amounts, disposition and continuance of WCHE's Deferral and Variance accounts appropriate?

Complete Settlement: For the purposes of obtaining a complete settlement of all issues, the Parties agree to the disposition of the deferral and variance account balances below (December 31, 2011 plus interest) and as detailed in Appendix O. The rate riders include smart meters and a Z-factor relating to the stranded costs for assets destroyed by the F3 Tornado \$162,105 and for additional OM&A and carrying costs of \$237,534 related to the F3 Tornado as detailed in Appendix O.

WCHE included direct capital improvements resulting from the F3 Tornado in rate base and consequential capital improvements are included in the capital expenditures forecast. The Parties agreed to remove Lost Revenue of \$130,000 from the Z-Factor as the Parties agreed the loss was speculative.

Account 1592 – subaccount HST/OVAT/ITC, had a credit balance of \$22,305. The collection time for customers has been extended to 4 years for the Z-Factor and Stranded Meters to mitigate the impact for customers. All other deferral and variance accounts rate riders are to be in place for 1 year.

		Amounts from Sheet 2	Allocator
LV Variance Account	1550	0	kWh
RSVA - Wholesale Market Service Charge	1580	(123,522)	kWh
RSVA - Retail Transmission Network Charge	1584	300,720	kWh
RSVA - Retail Transmission Connection Charge	1586	72,042	kWh
RSVA - Power (excluding Global Adjustment)	1588	338,257	kWh
RSVA - Power - Sub-account - Global Adjustment	1588	(73,115)	Non-RPP kWh
Recovery of Regulatory Asset Balances	1590	(40,567)	kWh
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	kWh
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	(89,309)	kWh
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	kWh
Total of Group 1 Accounts (excluding 1588 sub-account)		457,620	

Evidence: Exhibit 9, Tab 1, Schedule 1, 2, 3, 4, 5, 6, 7
Response to Interrogatories
Board Staff #64s, 65s, 66s, 71s, 72s
VECC#43, 44, 45, 49, 50, 51, 71, 72, 73, 75
Appendix O

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

9 b. Is the Smart Meter and Stranded Meter disposition rider appropriate?

Complete Settlement: WCHE used the same smart meters for both residential and GS<50kW classes. As such, the allocation of costs on a per customer basis is the same for each class. WCHE used the Board's approved methodology for calculating the rate rider. The cost of stranded meters is \$204,139 and is depreciated to \$169,251 which is to be recovered over 4 years.

For the purposes of settlement of all issues, the Parties accept as appropriate the disposition of smart meter costs and stranded meters as provided in Appendix K.

Smart Meter Disposition Rider		
Rate Class	Rider (\$/month)	Recovery Period
Residential	\$0.74	1 year
GS<50kW	\$0.74	1 year
Stranded Meter Recovery Rider		
Residential	\$0.80	4 year
GS<50kW	\$2.05	4 year
Smart Meter Entity		
Residential	\$0.79	
GS<50kW	\$0.79	

Evidence: Exhibit 9, Tab 1, Schedule 6
Response to Interrogatories
Board Staff #73s, 74s
VECC#46, 47, 48
Appendix: K

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

9. c. Is the PILs Disposition Calculation appropriate?

Complete Settlement: The PILs model calculated an amount of (\$828). For the purposes of obtaining a complete settlement of all issues, the Parties accept the disposition of \$0 as appropriate.

Evidence: Exhibit 9, Tab 1, Schedule 7
Response to Interrogatories
Board Staff #68s, 69s, 70s
VECC#42,

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

10. LRAM

10. Is the proposal for LRAM appropriate?

Complete Settlement: WCHE applied for LRAM/LRAMVA of \$36,775, which is to be collected over a period of 1 year through a rate rider. For the purposes of obtaining a complete settlement of all issues, the Parties accept WCHE's LRAM calculations are appropriate.

Evidence: Exhibit 10, Tab 1, Schedule 1, 2, 3, 4
Response to Interrogatories
Staff#56
VECC#58
Appendix: N

Supporting parties: WCHE, AMPCO, SEC and VECC

Parties taking no position: None.

Opposing parties: None.

Appendix A

Issues List

- 1 a. Has WCHE responded appropriately to all relevant Board directions from previous proceedings?
- 1 b. Are WCHE's planning assumptions (asset condition, economic, business, etc.) appropriate?
- 1 c. Is service quality, based on the Board specified performance assumptions for 2013, appropriate?
- 1 d. What is the appropriate effective and implementation date?
- 2 a. Are the amounts proposed for the Rate Base appropriate?
- 2 b. Has the Working Capital Allowance been determined appropriately?
- 2 c. Are the amounts proposed for Capital Expenditures appropriate?
- 2 d. Are the amounts proposed for Depreciation appropriate?
- 2 e. Is WCHE's Green Energy Plan appropriate?
- 3 a. Are the customer and load forecasts (including methodology and weather normalization) appropriate?
- 3 b. Is the impact of CDM initiatives suitably reflected in the load forecast?
- 3 c. Are the proposed Loss Factors suitably reflected in the load forecast?
- 3 d. Is the proposed amount for Other Revenue appropriate?
- 3 e. Are the Specific Service Charges appropriate?
- 3 f. Is the calculation of the proposed Service and Distribution Revenue Requirements appropriate?
- 4 a. Are the overall levels of OM&A budgets appropriate?
- 4 b. Are the proposed Shared Services (including methodologies and Service Agreements) appropriate?
- 4 c. Are the 2013 compensation costs and employee levels appropriate?

- 4 d. Is WCHE's capitalization policy and depreciation (policy and expenses) appropriate?
- 4 e. Is the Test Year forecast of Payment in Lieu of Taxes ("PILs"), including methodology, appropriate?
- 5 a. Is the proposed Capital structure appropriate?
- 5 b. Is the Cost of Debt appropriate?
- 5 c. Is the proposed Rate of Return on Equity appropriate?
- 7 a. Is WCHE's cost allocation appropriate?
- 7 b. Are the proposed revenue-to-cost ratios appropriate?
- 8 a. Are the customer charges and the fixed-variable splits for each class appropriate?
- 8 b. Are the proposed Retail Transmission Service rates appropriate?
- 9 a. Is the proposal for the amounts, disposition and continuance of WCHE's Deferral and Variance accounts appropriate?
- 9 b. Is the Smart Meter disposition rider appropriate?
- 9 c. Is the PILs Disposition Calculation appropriate?
- 10. Is the proposal for LRAM appropriate?

Appendix B
Draft Rate Order

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2013

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

EB-2012-0175

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to customers residing in residential dwelling units. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	17.51
Rate Rider for Smart Meter Entity Charge – effective until October 31, 2018	\$	0.79
Rate Rider for Disposition of Residual Historical Smart Meter Costs – effective until August 31, 2014	\$	0.74
Rate Rider for Recovery of Stranded Meter Assets – effective until August 31, 2017	\$	0.80
Rate Rider for Recovery of Storm Damage Costs – effective until August 31, 2017	\$	1.17
Distribution Volumetric Rate	\$/kWh	0.0227
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism (LRAM)/Shared Savings Mechanism (SSM) (2012) – effective until August 31, 2014	\$/kWh	0.0006
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) Applicable only for Non-RPP Customers – effective until August 31, 2014	\$/kWh	(0.0020)
Rate Rider for Disposition of Deferral/Variance Accounts (2012) – effective until August 31, 2014	\$/kWh	0.0017
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0073
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0057

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2013

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

EB-2012-0175

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to the supply of electrical energy to General Service Buildings requiring a connection with a connected load less than 50 kW and, Town Houses and Condominiums described in section 3.1.8 of the distributor's Conditions of Service that require centralized bulk metering. General Service Buildings are defined as buildings that are used for purposes other than single family dwellings. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	31.11
Rate Rider for Smart Meter Entity Charge – effective until October 31, 2018	\$	0.79
Rate Rider for Disposition of Residual Historical Smart Meter Costs – effective until August 31, 2014	\$	0.74
Rate Rider for Recovery of Stranded Meter Assets – effective until August 31, 2017	\$	2.05
Rate Rider for Recovery of Storm Damage Costs – effective until August 31, 2017	\$	3.02
Distribution Volumetric Rate	\$/kWh	0.0107
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism (LRAM)/Shared Savings Mechanism (SSM) (2012) – effective until August 31, 2014	\$/kWh	0.0012
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) Applicable only for Non-RPP Customers – effective until August 31, 2014	\$/kWh	(0.0020)
Rate Rider for Disposition of Deferral/Variance Accounts (2012) – effective until August 31, 2014	\$/kWh	0.0025
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0050

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2013

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

EB-2012-0175

GENERAL SERVICE 50 to 499 kW SERVICE CLASSIFICATION

This classification applies to the supply of electrical energy to General Service Customers requiring a connection with a connected load, whose average monthly maximum demand used, for billing purposes, is, or is forecast to be, equal to or greater than 50 kW but less than 500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	149.05
Rate Rider for Recovery of Storm Damage Costs – effective until August 31, 2017	\$	28.87
Distribution Volumetric Rate	\$/kW	2.33
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism (LRAM)/Shared Savings Mechanism (SSM) (2012) – effective until August 31, 2014	\$/kW	0.0634
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) Applicable only for Non-RPP Customers – effective until August 31, 2014	\$/kW	(0.6234)
Rate Rider for Disposition of Deferral/Variance Accounts (2012) – effective until August 31, 2014	\$/kW	0.9705
Retail Transmission Rate – Network Service Rate	\$/kW	2.6759
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.0078

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2013

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

EB-2012-0175

GENERAL SERVICE 500 to 4,999 kW SERVICE CLASSIFICATION

This classification applies to the supply of electrical energy to General Service Customers requiring a connection with a connected load, whose average monthly maximum demand used, for billing purposes, is, or is forecast to be, equal to or greater than 500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	1,580.87
Rate Rider for Recovery of Storm Damage Costs – effective until August 31, 2017	\$	188.72
Distribution Volumetric Rate	\$/kW	1.0849
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) Applicable only for Non-RPP Customers – effective until August 31, 2014	\$/kW	(0.8451)
Rate Rider for Disposition of Deferral/Variance Accounts (2012) – effective until August 31, 2014	\$/kW	1.3827
Retail Transmission Rate – Network Service Rate	\$/kW	2.8421
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.2012

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2013

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approved schedules of Rates, Charges and Loss Factors**

EB-2012-0175

LARGE USE SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Customers requiring a connection with a connected load or whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	9,509.57
Rate Rider for Recovery of Storm Damage Costs – effective until August 31, 2017	\$	985.78
Distribution Volumetric Rate	\$/kW	1.7119
Rate Rider for Disposition of Deferral/Variance Accounts (2012) – effective until August 31, 2014	\$/kW	1.6415
Retail Transmission Rate – Network Service Rate	\$/kW	3.1472
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.5169

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2013

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EB-2012-0175

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, decorative street lighting, billboards, etc. The level of consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	72.75
Rate Rider for Recovery of Storm Damage Costs – effective until August 31, 2017	\$	6.00
Distribution Volumetric Rate	\$/kWh	0.0645
Rate Rider for Disposition of Deferral/Variance Accounts (2012) – effective until August 31, 2014	\$/kWh	(0.0006)
Retail Transmission Rate – Network Service Rate	\$/kWh	.0067
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	.0050

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2013

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

EB-2012-0175

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	35.67
Rate Rider for Recovery of Storm Damage Costs – effective until August 31, 2017	\$	1.46
Distribution Volumetric Rate	\$/kW	0.0000
Retail Transmission Rate – Network Service Rate	\$/kW	2.0286
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5845

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2013

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

EB-2012-0175

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connection load times the required lighting times established in the approved OEB street lighting load shape template. Street Lighting plant, facilities or equipment owned by the customer are subject to the ESA requirements. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	4.36
Rate Rider for Recovery of Storm Damage Costs – effective until August 31, 2017	\$	0.159
Distribution Volumetric Rate	\$/kW	23.8686
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) Applicable only for Non-RPP Customers – effective until August 31, 2014	\$/kW	(0.7033)
Rate Rider for Disposition of Deferral/Variance Accounts (2012) – effective until August 31, 2014	\$/kW	0.9032
Retail Transmission Rate – Network Service Rate	\$/kW	2.0181
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5845

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

West Coast Huron Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date September 1, 2013

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

EB-2012-0175

microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$ 5.40
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West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2013

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EB-2012-0175

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Customer Administration		
Arrears certificate	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	15.00
Meter Dispute Charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2013

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

EB-2012-0175

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0467
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0362
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

15199452.1

Appendix C
Bill Impact Summaries

Customer Class: Residential

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 14.2000	1	\$ 14.20	\$ 17.5100	1	\$ 17.51	\$ 3.31	23.31%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0184	100	\$ 1.84	\$ 0.0227	100	\$ 2.27	\$ 0.43	23.37%
Smart Meter Disposition Rider	Monthly	\$ -	100	\$ -	\$ 0.7400	1	\$ 0.74	\$ 0.74	
LRAM & SSM Rate Rider	per kWh	\$ 0.0014	100	\$ 0.14	\$ 0.0006	100	\$ 0.06	-\$ 0.08	-57.14%
Stranded Meter Recovery Rider	Monthly	\$ -	100	\$ -	\$ 0.7976	1	\$ 0.80	\$ 0.80	
Extraordinary Event Recovery Rider	Monthly	\$ -	100	\$ -	\$ 1.1730	1	\$ 1.17	\$ 1.17	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
Sub-Total A				\$ 16.18			\$ 22.55	\$ 6.37	39.37%
Deferral/Variance Account	per kWh	\$ -	100	\$ -	\$ 0.0017	100	\$ 0.17	\$ 0.17	
Disposition Rate Rider									
Global Adjustment Variance Rider	per kWh	\$ -	100	\$ -	-\$ 0.0020	100	-\$ 0.20	-\$ 0.20	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
Low Voltage Service Charge									
Smart Meter Entity Charge	Monthly				\$ 0.7900	1	\$ 0.79	\$ 0.79	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 16.18			\$ 23.31	\$ 7.13	44.07%
RTSR - Network	per kWh	\$ 0.0063	105	\$ 0.66	\$ 0.0073	105	\$ 0.76	\$ 0.10	15.87%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0051	105	\$ 0.53	\$ 0.0057	105	\$ 0.60	\$ 0.06	11.76%
Sub-Total C - Delivery (including Sub-Total B)				\$ 17.37			\$ 24.67	\$ 7.30	42.01%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	105	\$ 0.54	\$ 0.0044	105	\$ 0.46	-\$ 0.08	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	105	\$ 0.12	\$ 0.0012	105	\$ 0.13	\$ 0.01	9.09%
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	100	\$ 0.70	\$ 0.0070	100	\$ 0.70	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0750	105	\$ 7.85	\$ 0.0750	105	\$ 7.85	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak		\$ 0.0650	67	\$ 4.35	\$ 0.0650	67	\$ 4.35	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	19	\$ 1.88	\$ 0.1000	19	\$ 1.88	\$ -	0.00%
TOU - On Peak		\$ 0.1170	19	\$ 2.20	\$ 0.1170	19	\$ 2.20	\$ -	0.00%
Total Bill on RPP (before Taxes)				\$ 26.83			\$ 34.06	\$ 7.22	26.93%
HST		13%		\$ 3.49	13%		\$ 4.43	\$ 0.94	26.93%
Total Bill (including HST)				\$ 30.32			\$ 38.49	\$ 8.16	26.93%
Ontario Clean Energy Benefit ¹				-\$ 3.03			-\$ 3.85	-\$ 0.82	27.06%
Total Bill on RPP (including OCEB)				\$ 27.29			\$ 34.64	\$ 7.34	26.91%
Total Bill on TOU (before Taxes)				\$ 27.43			\$ 34.65	\$ 7.22	26.34%
HST		13%		\$ 3.57	13%		\$ 4.50	\$ 0.94	26.34%
Total Bill (including HST)				\$ 30.99			\$		

Loss Factor (%)

4.67%

4.67%

**Appendix 2-W
Bill Impacts**

Customer Class: Residential									
Consumption		250 kWh		☒ May 1 - October 31		☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)			
	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 14.2000	1	\$ 14.20	\$ 17.5100	1	\$ 17.51	\$ 3.31	23.31%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0184	250	\$ 4.60	\$ 0.0227	250	\$ 5.68	\$ 1.08	23.37%
Smart Meter Disposition Rider	Monthly		250	\$ -	\$ 0.7400	1	\$ 0.74	\$ 0.74	
LRAM & SSM Rate Rider	per kWh	\$ 0.0014	250	\$ 0.35	\$ 0.0006	250	\$ 0.15	\$ 0.20	-57.14%
Stranded Meter Recovery Rider	Monthly		250	\$ -	\$ 0.7976	1	\$ 0.80	\$ 0.80	
Extraordinary Event Recovery Rider	Monthly		250	\$ -	\$ 1.1730	1	\$ 1.17	\$ 1.17	
			250	\$ -		250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -	
Sub-Total A				\$ 19.15			\$ 26.05	\$ 6.90	36.01%
Deferral/Variance Account			250	\$ -	\$ 0.0017	250	\$ 0.43	\$ 0.43	
Disposition Rate Rider			250	\$ -	\$ 0.0020	250	\$ 0.50	\$ 0.50	
Global Adjustment Variance Rider			250	\$ -		250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -	
Low Voltage Service Charge		\$ -	250	\$ -		250	\$ -	\$ -	
Smart Meter Entity Charge	Monthly				\$ 0.7900	1	\$ 0.79	\$ 0.79	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 19.15			\$ 26.76	\$ 7.61	39.74%
RTSR - Network	per kWh	\$ 0.0063	262	\$ 1.65	\$ 0.0073	262	\$ 1.91	\$ 0.26	15.87%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0051	262	\$ 1.33	\$ 0.0057	262	\$ 1.49	\$ 0.16	11.76%
Sub-Total C - Delivery (including Sub-Total B)				\$ 22.13			\$ 30.16	\$ 8.03	36.28%
Wholesale Market Service Charge (WMSMC)	per kWh	\$ 0.0052	262	\$ 1.36	\$ 0.0044	262	\$ 1.15	\$ 0.21	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	262	\$ 0.29	\$ 0.0012	262	\$ 0.31	\$ 0.03	9.09%
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	250	\$ 1.75	\$ 0.0070	250	\$ 1.75	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0750	262	\$ 19.63	\$ 0.0750	262	\$ 19.63	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak		\$ 0.0650	167	\$ 10.89	\$ 0.0650	167	\$ 10.89	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	47	\$ 4.71	\$ 0.1000	47	\$ 4.71	\$ -	0.00%
TOU - On Peak		\$ 0.1170	47	\$ 5.51	\$ 0.1170	47	\$ 5.51	\$ -	0.00%
Total Bill on RPP (before Taxes)				\$ 45.41			\$ 53.25	\$ 7.85	17.28%
HST		13%		\$ 5.90	13%		\$ 6.92	\$ 1.02	17.28%
Total Bill (including HST)				\$ 51.31			\$ 60.18	\$ 8.87	17.28%
Ontario Clean Energy Benefit ¹				\$ 5.13			\$ 6.02	\$ 0.89	17.35%
Total Bill on RPP (including OCEB)				\$ 46.18			\$ 54.16	\$ 7.98	17.27%
Total Bill on TOU (before Taxes)				\$ 46.89			\$ 54.73	\$ 7.85	16.73%
HST		13%		\$ 6.10	13%		\$ 7.12	\$ 1.02	16.73%
Total Bill (including HST)				\$ 52.98			\$ 61.85	\$ 8.87	16.73%
Ontario Clean Energy Benefit ¹				\$ 5.30			\$ 6.18	\$ 0.88	16.60%
Total Bill on TOU (including OCEB)				\$ 47.68			\$ 55.67	\$ 7.99	16.75%
Loss Factor (%)			4.67%			4.67%			

**Appendix 2-W
Bill Impacts**

Customer Class: Residential		Consumption		500 kWh		☒ May 1 - October 31		☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)	
Charge Unit	Current Board-Approved			Proposed			Impact		
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	\$ 14.2000	1	\$ 14.20	\$ 17.5100	1	\$ 17.51	\$ 3.31	23.31%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0184	500	\$ 9.20	\$ 0.0227	500	\$ 11.35	\$ 2.15	23.37%
Smart Meter Disposition Rider	Monthly		500	\$ -	\$ 0.7400	1	\$ 0.74	\$ 0.74	
LRAM & SSM Rate Rider	per kWh	\$ 0.0014	500	\$ 0.70	\$ 0.0008	500	\$ 0.30	-\$ 0.40	-57.14%
Stranded Meter Recovery Rider	Monthly		500	\$ -	\$ 0.7976	1	\$ 0.80	\$ 0.80	
Extraordinary Event Recovery Rider	Monthly		500	\$ -	\$ 1.1730	1	\$ 1.17	\$ 1.17	
			500	\$ -		500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -	
Sub-Total A				\$ 24.10			\$ 31.87	\$ 7.77	32.24%
Deferral/Variance Account	per kWh		500	\$ -	\$ 0.0017	500	\$ 0.85	\$ 0.85	
Disposition Rate Rider									
Global Adjustment Variance Rider	per kWh		500	\$ -	-\$ 0.0020	500	-\$ 1.00	-\$ 1.00	
			500	\$ -		500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -	
Low Voltage Service Charge			500	\$ -		500	\$ -	\$ -	
Smart Meter Entity Charge	Monthly				\$ 0.7900	1	\$ 0.79	\$ 0.79	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 24.10			\$ 32.51	\$ 8.41	34.90%
RTSR - Network	per kWh	\$ 0.0063	523	\$ 3.30	\$ 0.0073	523	\$ 3.82	\$ 0.52	15.87%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0051	523	\$ 2.67	\$ 0.0057	523	\$ 2.98	\$ 0.31	11.76%
Sub-Total C - Delivery (including Sub-Total B)				\$ 30.07			\$ 39.31	\$ 9.25	30.76%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	523	\$ 2.72	\$ 0.0044	523	\$ 2.30	-\$ 0.42	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	523	\$ 0.58	\$ 0.0012	523	\$ 0.63	\$ 0.05	9.09%
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	500	\$ 3.50	\$ 0.0070	500	\$ 3.50	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0750	523	\$ 39.25	\$ 0.0750	523	\$ 39.25	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak		\$ 0.0650	335	\$ 21.77	\$ 0.0650	335	\$ 21.77	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	94	\$ 9.42	\$ 0.1000	94	\$ 9.42	\$ -	0.00%
TOU - On Peak		\$ 0.1170	94	\$ 11.02	\$ 0.1170	94	\$ 11.02	\$ -	0.00%
Total Bill on RPP (before Taxes)				\$ 76.36		\$ 85.25	\$ 8.88	11.63%	
HST		13%		\$ 9.93	13%	\$ 11.08	\$ 1.15	11.63%	
Total Bill (including HST)				\$ 86.29		\$ 96.33	\$ 10.04	11.63%	
Ontario Clean Energy Benefit ¹				-\$ 8.63		-\$ 9.63	-\$ 1.00	11.59%	
Total Bill on RPP (including OCEB)				\$ 77.66		\$ 86.70	\$ 9.04	11.64%	
Total Bill on TOU (before Taxes)				\$ 79.33		\$ 88.21	\$ 8.88	11.20%	
HST		13%		\$ 10.31	13%	\$ 11.47	\$ 1.15	11.20%	
Total Bill (including HST)				\$ 89.64		\$ 99.68	\$ 10.04	11.20%	
Ontario Clean Energy Benefit ¹				-\$ 8.96		-\$ 9.97	-\$ 1.01	11.27%	
Total Bill on TOU (including OCEB)				\$ 80.68		\$ 89.71	\$ 9.03	11.19%	
Loss Factor (%)				4.67%		4.67%			

**Appendix 2-W
Bill Impacts**

Customer Class: Residential		Consumption 800 kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)							
Charge Unit		Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 14.2000	1	\$ 14.20	\$ 17.5100	1	\$ 17.51	\$ 3.31	23.31%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0184	800	\$ 14.72	\$ 0.0227	800	\$ 18.16	\$ 3.44	23.37%
Smart Meter Disposition Rider	Monthly		800	\$ -	\$ 0.7400	1	\$ 0.74	\$ 0.74	
LRAM & SSM Rate Rider	per kWh	\$ 0.0014	800	\$ 1.12	\$ 0.0006	800	\$ 0.48	\$ -0.64	-57.14%
Stranded Meter Recovery Rider	Monthly		800	\$ -	\$ 0.7976	1	\$ 0.80	\$ 0.80	
Extraordinary Event Recovery Rider	Monthly		800	\$ -	\$ 1.1730	1	\$ 1.17	\$ 1.17	
			800	\$ -		800	\$ -	\$ -	
			800	\$ -		800	\$ -	\$ -	
			800	\$ -		800	\$ -	\$ -	
			800	\$ -		800	\$ -	\$ -	
			800	\$ -		800	\$ -	\$ -	
			800	\$ -		800	\$ -	\$ -	
Sub-Total A				\$ 30.04			\$ 38.86	\$ 8.82	29.36%
Deferral/Variance Account	per kWh		800	\$ -	\$ 0.0017	800	\$ 1.36	\$ 1.36	
Disposition Rate Rider									
Global Adjustment Variance Rider	per kWh		800	\$ -	\$ -0.0020	800	\$ -1.60	\$ -1.60	
			800	\$ -		800	\$ -	\$ -	
			800	\$ -		800	\$ -	\$ -	
Low Voltage Service Charge			800	\$ -		800	\$ -	\$ -	
Smart Meter Entity Charge	Monthly				\$ 0.7900	1	\$ 0.79	\$ 0.79	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 30.04			\$ 39.41	\$ 9.37	31.19%
RTSR - Network	per kWh	\$ 0.0063	837	\$ 5.28	\$ 0.0073	837	\$ 6.11	\$ 0.84	15.87%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0051	837	\$ 4.27	\$ 0.0057	837	\$ 4.77	\$ 0.50	11.76%
Sub-Total C - Delivery (including Sub-Total B)				\$ 39.59			\$ 50.30	\$ 10.71	27.06%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	837	\$ 4.35	\$ 0.0044	837	\$ 3.68	\$ -0.67	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	837	\$ 0.92	\$ 0.0012	837	\$ 1.00	\$ 0.08	9.09%
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 - RPP - Tier 1		\$ 0.0750	600	\$ 45.00	\$ 0.0750	600	\$ 45.00	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	237	\$ 20.89	\$ 0.0880	237	\$ 20.89	\$ -	0.00%
TOU - Off Peak		\$ 0.0650	536	\$ 34.83	\$ 0.0650	536	\$ 34.83	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	151	\$ 15.07	\$ 0.1000	151	\$ 15.07	\$ -	0.00%
TOU - On Peak		\$ 0.1170	151	\$ 17.63	\$ 0.1170	151	\$ 17.63	\$ -	0.00%
Total Bill on RPP (before Taxes)				\$ 116.60			\$ 126.72	\$ 10.12	8.68%
HST	13%			\$ 15.16	13%		\$ 16.47	\$ 1.32	8.68%
Total Bill (including HST)				\$ 131.76			\$ 143.20	\$ 11.44	8.68%
Ontario Clean Energy Benefit ¹				\$ -13.18			\$ -14.32	\$ -1.14	8.65%
Total Bill on RPP (including OCEB)				\$ 118.58			\$ 128.88	\$ 10.30	8.69%
Total Bill on TOU (before Taxes)				\$ 118.25			\$ 128.38	\$ 10.12	8.56%
HST	13%			\$ 15.37	13%		\$ 16.69	\$ 1.32	8.56%
Total Bill (including HST)				\$ 133.63			\$ 145.07	\$ 11.44	8.56%
Ontario Clean Energy Benefit ¹				\$ -13.36			\$ -14.51	\$ -1.15	8.61%
Total Bill on TOU (including OCEB)				\$ 120.27			\$ 130.56	\$ 10.29	8.56%
Loss Factor (%)				4.67%			4.67%		

**Appendix 2-W
Bill Impacts**

Customer Class: Residential

Consumption kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 14.2000	1	\$ 14.20	\$ 17.5100	1	\$ 17.51	\$ 3.31	23.31%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0184	1000	\$ 18.40	\$ 0.0227	1000	\$ 22.70	\$ 4.30	23.37%
Smart Meter Disposition Rider	Monthly		1000	\$ -	\$ 0.7400	1	\$ 0.74	\$ 0.74	
LRAM & SSM Rate Rider	per kWh	\$ 0.0014	1000	\$ 1.40	\$ 0.0006	1000	\$ 0.60	\$ 0.80	-57.14%
Stranded Meter Recovery Rider	Monthly		1000	\$ -	\$ 0.7976	1	\$ 0.80	\$ 0.80	
Extraordinary Event Recovery Rider	Monthly		1000	\$ -	\$ 1.1730	1	\$ 1.17	\$ 1.17	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
Sub-Total A				\$ 34.00			\$ 43.52	\$ 9.52	28.00%
Deferral/Variance Account	per kWh		1000	\$ -	\$ 0.0017	1000	\$ 1.70	\$ 1.70	
Disposition Rate Rider			1000	\$ -	\$ 0.0020	1000	\$ 2.00	\$ 2.00	
Global Adjustment Variance Rider	per kWh		1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
Low Voltage Service Charge	Monthly		1000	\$ -	\$ 0.7900	1	\$ 0.79	\$ 0.79	
Smart Meter Entity Charge									
Sub-Total B - Distribution (Includes Sub-Total A)				\$ 34.00			\$ 44.01	\$ 10.01	29.44%
RTSR - Network	per kWh	\$ 0.0063	1047	\$ 6.59	\$ 0.0073	1047	\$ 7.64	\$ 1.05	15.87%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0051	1047	\$ 5.34	\$ 0.0057	1047	\$ 5.97	\$ 0.63	11.76%
Sub-Total C - Delivery (including Sub-Total B)				\$ 45.93			\$ 57.62	\$ 11.69	25.44%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	1047	\$ 5.44	\$ 0.0044	1047	\$ 4.61	\$ 0.84	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	1047	\$ 1.15	\$ 0.0012	1047	\$ 1.26	\$ 0.10	9.09%
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	1000	\$ 7.00	\$ 0.0070	1000	\$ 7.00	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0750	600	\$ 45.00	\$ 0.0750	600	\$ 45.00	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	447	\$ 39.31	\$ 0.0880	447	\$ 39.31	\$ -	0.00%
TOU - Off Peak		\$ 0.0650	670	\$ 43.54	\$ 0.0650	670	\$ 43.54	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	188	\$ 18.84	\$ 0.1000	188	\$ 18.84	\$ -	0.00%
TOU - On Peak		\$ 0.1170	188	\$ 22.04	\$ 0.1170	188	\$ 22.04	\$ -	0.00%
Total Bill on RPP (before Taxes)				\$ 144.09			\$ 155.04	\$ 10.95	7.60%
HST		13%		\$ 18.73	13%		\$ 20.16	\$ 1.42	7.60%
Total Bill (including HST)				\$ 162.82			\$ 175.19	\$ 12.38	7.60%
Ontario Clean Energy Benefit ¹				\$ 16.28			\$ 17.52	\$ 1.24	7.62%
Total Bill on RPP (including OCEB)				\$ 146.54			\$ 157.67	\$ 11.14	7.60%
Total Bill on TOU (before Taxes)				\$ 144.20			\$ 155.16	\$ 10.95	7.60%
HST		13%		\$ 18.75	13%		\$ 20.17	\$ 1.42	7.60%
Total Bill (including HST)				\$ 162.95			\$ 175.33	\$ 12.38	7.60%
Ontario Clean Energy Benefit ¹				\$ 16.29			\$ 17.53	\$ 1.24	7.61%
Total Bill on TOU (including OCEB)				\$ 146.66			\$ 157.80	\$ 11.14	7.59%

Loss Factor (%)

**Appendix 2-W
Bill Impacts**

Customer Class: Residential		Consumption		1,500 kWh		☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)			
Charge Unit		Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 14.2000	1	\$ 14.20	\$ 17.5100	1	\$ 17.51	\$ 3.31	23.31%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0184	1500	\$ 27.60	\$ 0.0227	1500	\$ 34.05	\$ 6.45	23.37%
Smart Meter Disposition Rider	Monthly		1500	\$ -	\$ 0.7400	1	\$ 0.74	\$ 0.74	
LRAM & SSM Rate Rider	per kWh	\$ 0.0014	1500	\$ 2.10	\$ 0.0006	1500	\$ 0.90	-\$ 1.20	-57.14%
Stranded Meter Recovery Rider	Monthly		1500	\$ -	\$ 0.7976	1	\$ 0.80	\$ 0.80	
Extraordinary Event Recovery Rider	Monthly		1500	\$ -	\$ 1.1730	1	\$ 1.17	\$ 1.17	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
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			1500	\$ -		1500	\$ -	\$ -	
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			1500	\$ -		1500	\$ -	\$ -	
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			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		1500	\$ -	\$ -	
			1500	\$ -		150			

**Appendix 2-W
Bill Impacts**

Customer Class: Residential		Consumption: 2,000 kWh		☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)					
Charge Unit		Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 14.2000	1	\$ 14.20	\$ 17.5100	1	\$ 17.51	\$ 3.31	23.31%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0184	2000	\$ 36.80	\$ 0.0227	2000	\$ 45.40	\$ 8.60	23.37%
Smart Meter Disposition Rider	Monthly		2000	\$ -	\$ 0.7400	1	\$ 0.74	\$ 0.74	
LRAM & SSM Rate Rider	per kWh	\$ 0.0014	2000	\$ 2.80	\$ 0.0006	2000	\$ 1.20	-\$ 1.60	-57.14%
Stranded Meter Recovery Rider	Monthly		2000	\$ -	\$ 0.7976	1	\$ 0.80	\$ 0.80	
Extraordinary Event Recovery Rider	Monthly		2000	\$ -	\$ 1.1730	1	\$ 1.17	\$ 1.17	
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
Sub-Total A				\$ 53.80			\$ 66.82	\$ 13.02	24.20%
Deferral/Variance Account	per kWh		2000	\$ -	\$ 0.0017	2000	\$ 3.40	\$ 3.40	
Disposition Rate Rider			2000	\$ -		2000	\$ -	\$ -	
Global Adjustment Variance Rider	per kWh		2000	\$ -	-\$ 0.0020	2000	-\$ 4.00	-\$ 4.00	
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
Low Voltage Service Charge			2000	\$ -		2000	\$ -	\$ -	
Smart Meter Entity Charge	Monthly				\$ 0.7900	1	\$ 0.79	\$ 0.79	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 53.80			\$ 67.01	\$ 13.21	24.56%
RTSR - Network	per kWh	\$ 0.0063	2093	\$ 13.19	\$ 0.0073	2093	\$ 15.28	\$ 2.09	15.87%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0051	2093	\$ 10.68	\$ 0.0057	2093	\$ 11.93	\$ 1.26	11.76%
Sub-Total C - Delivery (including Sub-Total B)				\$ 77.66			\$ 94.22	\$ 16.56	21.32%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	2093	\$ 10.89	\$ 0.0044	2093	\$ 9.21	-\$ 1.67	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	2093	\$ 2.30	\$ 0.0012	2093	\$ 2.51	\$ 0.21	9.09%
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 - RPP - Tier 1		\$ 0.0750	600	\$ 45.00	\$ 0.0750	600	\$ 45.00	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	1493	\$ 131.42	\$ 0.0880	1493	\$ 131.42	\$ -	0.00%
TOU - Off Peak		\$ 0.0650	1340	\$ 87.09	\$ 0.0650	1340	\$ 87.09	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	377	\$ 37.68	\$ 0.1000	377	\$ 37.68	\$ -	0.00%
TOU - On Peak		\$ 0.1170	377	\$ 44.09	\$ 0.1170	377	\$ 44.09	\$ -	0.00%
Total Bill on RPP (before Taxes)				\$ 281.52			\$ 296.62	\$ 15.09	5.36%
HST		13%		\$ 36.60	13%		\$ 38.56	\$ 1.96	5.36%
Total Bill (including HST)				\$ 318.12			\$ 335.18	\$ 17.06	5.36%
Ontario Clean Energy Benefit [†]				-\$ 31.81			-\$ 33.52	-\$ 1.71	5.38%
Total Bill on RPP (including OCEB)				\$ 286.31			\$ 301.66	\$ 15.35	5.36%
Total Bill on TOU (before Taxes)				\$ 273.96			\$ 289.05	\$ 15.09	5.51%
HST		13%		\$ 35.61	13%		\$ 37.58	\$ 1.96	5.51%
Total Bill (including HST)				\$ 309.57			\$ 326.63	\$ 17.06	5.51%
Ontario Clean Energy Benefit [†]				-\$ 30.96			-\$ 32.66	-\$ 1.70	5.49%
Total Bill on TOU (including OCEB)				\$ 278.61			\$ 293.97	\$ 15.36	5.51%
Loss Factor (%)			4.67%			4.67%			

Bill Impacts

Customer Class: General Service Less Than 50kW

Consumption kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 33.7200	1	\$ 33.72	\$ 31.1100	1	\$ 31.11	-\$ 2.61	-7.74%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0116	1000	\$ 11.60	0.0107	1000	\$ 10.70	-\$ 0.90	-7.76%
Smart Meter Disposition Rider	Monthly		1000	\$ -	0.7400	1	\$ 0.74	\$ 0.74	
LRAM & SSM Rate Rider	per kWh	\$ 0.0023	1000	\$ 2.30	0.0012	1000	\$ 1.20	-\$ 1.10	-47.83%
Stranded Meter Recovery Rider	Monthly		1000	\$ -	2.0536	1	\$ 2.05	\$ 2.05	
Extraordinary Event Recovery Rider	Monthly		1000	\$ -	3.0230	1	\$ 3.02	\$ 3.02	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
Sub-Total A				\$ 47.62			\$ 48.83	\$ 1.21	2.53%
Deferral/Variance Account	per kWh		1000	\$ -	\$ 0.0025	1000	\$ 2.50	\$ 2.50	
Disposition Rate Rider									
Global Adjustment Variance Rider	per kWh		1000	\$ -	-\$ 0.0020	1000	-\$ 2.00	-\$ 2.00	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -	
Low Voltage Service Charge			1000	\$ -		1000	\$ -	\$ -	
Smart Meter Entity Charge	Monthly				\$ 0.7900	1	\$ 0.79	\$ 0.79	
Sub-Total B - Distribution (Includes Sub-Total A)				\$ 47.62			\$ 50.12	\$ 2.50	5.24%
RTSR - Network	per kWh	\$ 0.0058	1047	\$ 6.07	\$ 0.0067	1047	\$ 7.01	\$ 0.94	15.52%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0045	1047	\$ 4.71	\$ 0.0050	1047	\$ 5.23	\$ 0.52	11.11%
Sub-Total C - Delivery (Including Sub-Total B)				\$ 58.40			\$ 62.36	\$ 3.96	6.78%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	1047	\$ 5.44	\$ 0.0044	1047	\$ 4.61	-\$ 0.84	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	1047	\$ 1.15	\$ 0.0012	1047	\$ 1.26	\$ 0.10	9.09%
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	1000	\$ 7.00	\$ 0.0070	1000	\$ 7.00	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0750	600	\$ 45.00	\$ 0.0750	600	\$ 45.00	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	447	\$ 39.31	\$ 0.0880	447	\$ 39.31	\$ -	0.00%
TOU - Off Peak		\$ 0.0650	670	\$ 43.54	\$ 0.0650	670	\$ 43.54	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	188	\$ 18.84	\$ 0.1000	188	\$ 18.84	\$ -	0.00%
TOU - On Peak		\$ 0.1170	188	\$ 22.04	\$ 0.1170	188	\$ 22.04	\$ -	0.00%
Total Bill on RPP (before Taxes)				\$ 156.55			\$ 159.78	\$ 3.23	2.06%
HST		13%		\$ 20.35	13%		\$ 20.77	\$ 0.42	2.06%
Total Bill (including HST)				\$ 176.91			\$ 180.56	\$ 3.65	2.06%
Ontario Clean Energy Benefit ¹				-\$ 17.69			-\$ 18.06	-\$ 0.37	2.09%
Total Bill on RPP (including OCEB)				\$ 159.22			\$ 162.50	\$ 3.28	2.06%
Total Bill on TOU (before Taxes)				\$ 156.67			\$ 159.90	\$ 3.23	2.06%
HST		13%		\$ 20.37	13%		\$ 20.79	\$ 0.42	2.06%
Total Bill (including HST)				\$ 177.04			\$ 180.69	\$ 3.65	2.06%
Ontario Clean Energy Benefit ¹				-\$ 17.70			-\$ 18.07	-\$ 0.37	2.09%
Total Bill on TOU (including OCEB)				\$ 159.34			\$ 162.62	\$ 3.28	2.06%

Loss Factor (%)

4.67%

4.67%

Appendix 2-W Bill Impacts

Customer Class: General Service Less Than 50kW

Consumption kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 33.7200	1	\$ 33.72	\$ 31.1100	1	\$ 31.11	-\$ 2.61	-7.74%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0116	2000	\$ 23.20	\$ 0.0107	2000	\$ 21.40	-\$ 1.80	-7.76%
Smart Meter Disposition Rider	Monthly		2000	\$ -	\$ 0.7400	1	\$ 0.74	\$ 0.74	
LRAM & SSM Rate Rider	per kWh	\$ 0.0023	2000	\$ 4.60	\$ 0.0012	2000	\$ 2.40	-\$ 2.20	-47.83%
Stranded Meter Recovery Rider	Monthly		2000	\$ -	\$ 2.0536	1	\$ 2.05	\$ 2.05	
Extraordinary Event Rider	Monthly		2000	\$ -	\$ 3.0230	1	\$ 3.02	\$ 3.02	
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
Sub-Total A				\$ 61.52			\$ 60.73	-\$ 0.79	-1.29%
Deferral/Variance Account	per kWh		2000	\$ -	\$ 0.0025	2000	\$ 5.00	\$ 5.00	
Disposition Rate Rider									
Global Adjustment Variance Rider	per kWh		2000	\$ -	-\$ 0.0020	2000	\$ 4.00	-\$ 4.00	
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
Low Voltage Service Charge			2000	\$ -		2000	\$ -	\$ -	
Smart Meter Entity Charge	Monthly				\$ 0.7900	1	\$ 0.79	\$ 0.79	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 61.52			\$ 62.52	\$ 1.00	1.62%
RTSR - Network	per kWh	\$ 0.0058	2093	\$ 12.14	\$ 0.0067	2093	\$ 14.03	\$ 1.88	15.52%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0045	2093	\$ 9.42	\$ 0.0050	2093	\$ 10.47	\$ 1.05	11.11%
Sub-Total C - Delivery (including Sub-Total B)				\$ 83.08			\$ 87.01	\$ 3.93	4.73%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	2093	\$ 10.89	\$ 0.0044	2093	\$ 9.21	-\$ 1.67	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	2093	\$ 2.30	\$ 0.0012	2093	\$ 2.51	\$ 0.21	9.09%
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 - RPP - Tier 1		\$ 0.0750	600	\$ 45.00	\$ 0.0750	600	\$ 45.00	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	1493	\$ 131.42	\$ 0.0880	1493	\$ 131.42	\$ -	0.00%
TOU - Off Peak		\$ 0.0650	1340	\$ 87.09	\$ 0.0650	1340	\$ 87.09	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	377	\$ 37.68	\$ 0.1000	377	\$ 37.68	\$ -	0.00%
TOU - On Peak		\$ 0.1170	377	\$ 44.09	\$ 0.1170	377	\$ 44.09	\$ -	0.00%
Total Bill on RPP (before Taxes)				\$ 286.94			\$ 289.40	\$ 2.46	0.86%
HST		13%		\$ 37.30	13%		\$ 37.62	\$ 0.32	0.86%
Total Bill (including HST)				\$ 324.24			\$ 327.02	\$ 2.78	0.86%
Ontario Clean Energy Benefit ¹				-\$ 32.42			-\$ 32.70	\$ 0.28	0.86%
Total Bill on RPP (including OCEB)				\$ 291.82			\$ 294.32	\$ 2.50	0.86%
Total Bill on TOU (before Taxes)				\$ 279.37			\$ 281.84	\$ 2.46	0.88%
HST		13%		\$ 36.32	13%		\$ 36.64	\$ 0.32	0.88%
Total Bill (including HST)				\$ 315.69			\$ 318.47	\$ 2.78	0.88%
Ontario Clean Energy Benefit ¹				-\$ 31.57			-\$ 31.85	\$ 0.28	0.89%
Total Bill on TOU (including OCEB)				\$ 284.12			\$ 286.62	\$ 2.50	0.88%

Loss Factor (%)

Appendix 2-W Bill Impacts

Customer Class: General Service Less Than 50kW

Consumption kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 33.7200	1	\$ 33.72	\$ 31.1100	1	\$ 31.11	-\$ 2.61	-7.74%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0116	3000	\$ 34.80	\$ 0.0107	3000	\$ 32.10	-\$ 2.70	-7.76%
Smart Meter Disposition Rider	Monthly		3000	\$ -	\$ 0.7400	1	\$ 0.74	\$ 0.74	
LRAM & SSM Rate Rider	per kWh	\$ 0.0023	3000	\$ 6.90	\$ 0.0012	3000	\$ 3.60	-\$ 3.30	-47.83%
Stranded Meter Recovery Rider	Monthly		3000	\$ -	\$ 2.0536	1	\$ 2.05	\$ 2.05	
Extraordinary Event Recovery Rider	Monthly		3000	\$ -	\$ 3.0230	1	\$ 3.02	\$ 3.02	
			3000	\$ -		3000	\$ -	\$ -	
			3000	\$ -		3000	\$ -	\$ -	
			3000	\$ -		3000	\$ -	\$ -	
			3000	\$ -		3000	\$ -	\$ -	
			3000	\$ -		3000	\$ -	\$ -	
			3000	\$ -		3000	\$ -	\$ -	
Sub-Total A				\$ 75.42			\$ 72.63	-\$ 2.79	-3.70%
Deferral/Variance Account	per kWh		3000	\$ -	\$ 0.0025	3000	\$ 7.50	\$ 7.50	
Disposition Rate Rider									
Global Adjustment Variance Rider	per kWh		3000	\$ -	-\$ 0.0020	3000	\$ 6.00	-\$ 6.00	
			3000	\$ -		3000	\$ -	\$ -	
			3000	\$ -		3000	\$ -	\$ -	
			3000	\$ -		3000	\$ -	\$ -	
Low Voltage Service Charge			3000	\$ -		3000	\$ -	\$ -	
Smart Meter Entity Charge	Monthly				\$ 0.7900	1	\$ 0.79	\$ 0.79	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 75.42			\$ 74.92	-\$ 0.50	-0.67%
RTSR - Network	per kWh	\$ 0.0058	3140	\$ 18.21	\$ 0.0067	3140	\$ 21.04	\$ 2.83	15.52%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0045	3140	\$ 14.13	\$ 0.0050	3140	\$ 15.70	\$ 1.57	11.11%
Sub-Total C - Delivery (including Sub-Total B)				\$ 107.76			\$ 111.66	\$ 3.89	3.61%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	3140	\$ 16.33	\$ 0.0044	3140	\$ 13.82	-\$ 2.51	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	3140	\$ 3.45	\$ 0.0012	3140	\$ 3.77	\$ 0.31	9.09%
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	3000	\$ 21.00	\$ 0.0070	3000	\$ 21.00	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0750	600	\$ 45.00	\$ 0.0750	600	\$ 45.00	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	2540	\$ 223.53	\$ 0.0880	2540	\$ 223.53	\$ -	0.00%
TOU - Off Peak		\$ 0.0650	2010	\$ 130.63	\$ 0.0650	2010	\$ 130.63	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	565	\$ 56.52	\$ 0.1000	565	\$ 56.52	\$ -	0.00%
TOU - On Peak		\$ 0.1170	565	\$ 66.13	\$ 0.1170	565	\$ 66.13	\$ -	0.00%
Total Bill on RPP (before Taxes)				\$ 417.32			\$ 419.02	\$ 1.69	0.41%
HST		13%		\$ 54.25	13%		\$ 54.47	\$ 0.22	0.41%
Total Bill (including HST)				\$ 471.58			\$ 473.49	\$ 1.91	0.41%
Ontario Clean Energy Benefit ¹				-\$ 47.16			-\$ 47.35	-\$ 0.19	0.40%
Total Bill on RPP (including OCEB)				\$ 424.42			\$ 426.14	\$ 1.72	0.41%
Total Bill on TOU (before Taxes)				\$ 402.08			\$ 403.77	\$ 1.69	0.42%
HST		13%		\$ 52.27	13%		\$ 52.49	\$ 0.22	0.42%
Total Bill (including HST)				\$ 454.35			\$ 456.26	\$ 1.91	0.42%
Ontario Clean Energy Benefit ¹				-\$ 45.43			-\$ 45.63	-\$ 0.20	0.44%
Total Bill on TOU (including OCEB)				\$ 408.92			\$ 410.63	\$ 1.71	0.42%

Loss Factor (%)

4.67%

4.67%

**Appendix 2-W
Bill Impacts**

Customer Class: **General Service Less Than 50kW**

Consumption kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 33.7200	1	\$ 33.72	\$ 31.1100	1	\$ 31.11	\$ 2.61	-7.74%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0116	5000	\$ 58.00	\$ 0.0107	5000	\$ 53.50	\$ 4.50	-7.76%
Smart Meter Disposition Rider	Monthly		5000	\$ -	\$ 0.7400	1	\$ 0.74	\$ 0.74	
LRAM & SSM Rate Rider	per kWh	\$ 0.0023	5000	\$ 11.50	\$ 0.0012	5000	\$ 6.00	\$ 5.50	-47.83%
Stranded Meter Recovery Rider	Monthly		5000	\$ -	\$ 2.0536	1	\$ 2.05	\$ 2.05	
Extraordinary Event Recovery Rider	Monthly		5000	\$ -	\$ 3.0230	1	\$ 3.02	\$ 3.02	
			5000	\$ -		5000	\$ -	\$ -	
			5000	\$ -		5000	\$ -	\$ -	
			5000	\$ -		5000	\$ -	\$ -	
			5000	\$ -		5000	\$ -	\$ -	
			5000	\$ -		5000	\$ -	\$ -	
			5000	\$ -		5000	\$ -	\$ -	
Sub-Total A				\$ 103.22			\$ 96.43	\$ 6.79	-6.58%
Deferral/Variance Account	per kWh		5000	\$ -	\$ 0.0025	5000	\$ 12.50	\$ 12.50	
Disposition Rate Rider									
Global Adjustment Variance Rider	per kWh		5000	\$ -	\$ 0.0020	5000	\$ 10.00	\$ 10.00	
			5000	\$ -		5000	\$ -	\$ -	
			5000	\$ -		5000	\$ -	\$ -	
			5000	\$ -		5000	\$ -	\$ -	
Low Voltage Service Charge									
Smart Meter Entity Charge	Monthly				\$ 0.7900	1	\$ 0.79	\$ 0.79	
Sub-Total B - Distribution (Includes Sub-Total A)				\$ 103.22			\$ 99.72	\$ 3.50	-3.39%
RTSR - Network	per kWh	\$ 0.0058	5234	\$ 30.35	\$ 0.0067	5234	\$ 35.06	\$ 4.71	15.52%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0045	5234	\$ 23.55	\$ 0.0050	5234	\$ 26.17	\$ 2.62	11.11%
Sub-Total C - Delivery (Including Sub-Total B)				\$ 157.13			\$ 160.95	\$ 3.82	2.43%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	5234	\$ 27.21	\$ 0.0044	5234	\$ 23.03	\$ 4.19	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	5234	\$ 5.76	\$ 0.0012	5234	\$ 6.28	\$ 0.52	9.09%
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	5000	\$ 35.00	\$ 0.0070	5000	\$ 35.00	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0750	600	\$ 45.00	\$ 0.0750	600	\$ 45.00	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	4634	\$ 407.75	\$ 0.0880	4634	\$ 407.75	\$ -	0.00%
TOU - Off Peak		\$ 0.0650	3349	\$ 217.71	\$ 0.0650	3349	\$ 217.71	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	942	\$ 94.20	\$ 0.1000	942	\$ 94.20	\$ -	0.00%
TOU - On Peak		\$ 0.1170	942	\$ 110.22	\$ 0.1170	942	\$ 110.22	\$ -	0.00%
Total Bill on RPP (before Taxes)				\$ 678.09			\$ 678.25	\$ 0.16	0.02%
HST		13%		\$ 88.15	13%		\$ 88.17	\$ 0.02	0.02%
Total Bill (including HST)				\$ 766.25			\$ 766.43	\$ 0.18	0.02%
Ontario Clean Energy Benefit [†]				\$ 46.49			\$ 47.64	\$ 1.15	2.47%
Total Bill on RPP (including OCEB)				\$ 719.76			\$ 718.79	\$ 0.97	-0.13%
Total Bill on TOU (before Taxes)				\$ 647.48			\$ 647.64	\$ 0.16	0.02%
HST		13%		\$ 84.17	13%		\$ 84.19	\$ 0.02	0.02%
Total Bill (including HST)				\$ 731.65			\$ 731.83	\$ 0.18	0.02%
Ontario Clean Energy Benefit [†]				\$ 44.77			\$ 45.92	\$ 1.15	2.57%
Total Bill on TOU (including OCEB)				\$ 686.88			\$ 685.91	\$ 0.97	-0.14%
Loss Factor (%)		4.67%			4.67%				

Bill Impacts

Customer Class: General Service Less Than 50kW

Consumption kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 33.7200	1	\$ 33.72	\$ 31.1100	1	\$ 31.11	\$ -2.61	-7.74%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0116	10000	\$ 116.00	\$ 0.0107	10000	\$ 107.00	\$ -9.00	-7.76%
Smart Meter Disposition Rider	Monthly		10000	\$ -	\$ 0.7400	1	\$ 0.74	\$ 0.74	
LRAM & SSM Rate Rider	per kWh	\$ 0.0023	10000	\$ 23.00	\$ 0.0012	10000	\$ 12.00	\$ -11.00	-47.83%
Stranded Meter Recovery Rider	Monthly		10000	\$ -	\$ 2.0536	1	\$ 2.05	\$ 2.05	
Extraordinary Event Recovery Rider	Monthly		10000	\$ -	\$ 3.0230	1	\$ 3.02	\$ 3.02	
			10000	\$ -		10000	\$ -	\$ -	
			10000	\$ -		10000	\$ -	\$ -	
			10000	\$ -		10000	\$ -	\$ -	
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			10000	\$ -		10000	\$ -	\$ -	
			10000	\$ -		10000	\$ -	\$ -	

Loss Factor (%)

4.67%

4.67%

Appendix 2-W
Bill Impacts

Customer Class: General Service Less Than 50kW

Consumption kWh ☐ May 1 - October 31 ☒ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 33.7200	1	\$ 33.72	\$ 31.1100	1	\$ 31.11	\$ -2.61	-7.74%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0116	15000	\$ 174.00	\$ 0.0107	15000	\$ 160.50	\$ -13.50	-7.76%
Smart Meter Disposition Rider	Monthly		15000	\$ -	\$ 0.7400	1	\$ 0.74	\$ 0.74	
LRAM & SSM Rate Rider	per kWh	\$ 0.0023	15000	\$ 34.50	\$ 0.0012	15000	\$ 18.00	\$ -16.50	-47.83%
Stranded Meter Recovery Rider	Monthly		15000	\$ -	\$ 2.0536	1	\$ 2.05	\$ 2.05	
Extraordinary Event Recovery Rider	Monthly		15000	\$ -	\$ 3.0230	1	\$ 3.02	\$ 3.02	
			15000	\$ -		15000	\$ -	\$ -	
			15000	\$ -		15000	\$ -	\$ -	
			15000	\$ -		15000	\$ -	\$ -	
			15000	\$ -		15000	\$ -	\$ -	
			15000	\$ -		15000	\$ -	\$ -	
			15000	\$ -		15000	\$ -	\$ -	
Sub-Total A				\$ 242.22			\$ 215.43	\$ -26.79	-11.06%
Deferral/Variance Account	per kWh		15000	\$ -	\$ 0.0025	15000	\$ 37.50	\$ 37.50	
Disposition Rate Rider			15000	\$ -	\$ 0.0020	15000	\$ 30.00	\$ 30.00	
Global Adjustment Variance Rider	per kWh		15000	\$ -		15000	\$ -	\$ -	
Extraordinary Event Recovery Rider			15000	\$ -		15000	\$ -	\$ -	
			15000	\$ -		15000	\$ -	\$ -	
Low Voltage Service Charge			15000	\$ -		15000	\$ -	\$ -	
Smart Meter Entry Charge	Monthly				\$ 0.7900	1	\$ 0.79	\$ 0.79	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 242.22			\$ 223.72	\$ -18.50	-7.64%
RTSR - Network	per kWh	\$ 0.0058	15701	\$ 91.06	\$ 0.0067	15701	\$ 105.19	\$ 14.13	15.52%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0045	15701	\$ 70.65	\$ 0.0050	15701	\$ 78.50	\$ 7.85	11.11%
Sub-Total C - Delivery (including Sub-Total B)				\$ 403.94			\$ 407.41	\$ 3.48	0.86%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	15701	\$ 81.64	\$ 0.0044	15701	\$ 69.08	\$ -12.56	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	15701	\$ 17.27	\$ 0.0012	15701	\$ 18.84	\$ 1.57	9.09%
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	15701	\$ 109.90	\$ 0.0070	15701	\$ 109.90	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0750	1000	\$ 75.00	\$ 0.0750	1000	\$ 75.00	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	14701	\$ 1,293.64	\$ 0.0880	14701	\$ 1,293.64	\$ -	0.00%
TOU - Off Peak		\$ 0.0650	10048	\$ 653.14	\$ 0.0650	10048	\$ 653.14	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	2826	\$ 282.61	\$ 0.1000	2826	\$ 282.61	\$ -	0.00%
TOU - On Peak		\$ 0.1170	2826	\$ 330.65	\$ 0.1170	2826	\$ 330.65	\$ -	0.00%
Total Bill on RPP (before Taxes)				\$ 1,981.65			\$ 1,974.13	\$ -7.51	-0.38%
HST		13%		\$ 257.61	13%		\$ 256.64	\$ -0.98	-0.38%
Total Bill (including HST)				\$ 2,239.26			\$ 2,230.77	\$ -8.49	-0.38%
Ontario Clean Energy Benefit ¹				\$ 46.49			\$ 47.64	\$ 1.15	2.47%
Total Bill on RPP (including OCEB)				\$ 2,192.77			\$ 2,183.13	\$ -9.64	-0.44%
Total Bill on TOU (before Taxes)				\$ 1,879.40			\$ 1,871.89	\$ -7.51	-0.40%
HST		13%		\$ 244.32	13%		\$ 243.35	\$ -0.98	-0.40%
Total Bill (including HST)				\$ 2,123.73			\$ 2,115.24	\$ -8.49	-0.40%
Ontario Clean Energy Benefit ¹				\$ 44.77			\$ 45.92	\$ 1.15	2.57%
Total Bill on TOU (including OCEB)				\$ 2,078.96			\$ 2,069.32	\$ -9.64	-0.46%
Loss Factor (%)			4.67%			4.67%			

Customer Class: GS 50 to 499kW

☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Loss Factor (%)

1.45%

1.45%

Appendix 2-W
Bill Impacts

Customer Class: GS 50 to 499kW

Consumption kW ☒ May 1 - October 31
 kWh

☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 396.0400	1	\$ 396.04	\$ 149.0500	1	\$ 149.05	-\$ 246.99	-62.36%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 1.7594	125	\$ 219.93	\$ 2.3300	125	\$ 291.25	\$ 71.33	32.43%
Smart Meter Disposition Rider			125	\$ -		125	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	\$ 0.0760	125	\$ 9.50	\$ 0.0634	125	\$ 7.93	-\$ 1.58	-16.58%
Extraordinary Event Recovery Rider	Monthly		125	\$ -	\$ 28.8690	1	\$ 28.87	\$ 28.87	
			125	\$ -		125	\$ -	\$ -	
			125	\$ -		125	\$ -	\$ -	
			125	\$ -		125	\$ -	\$ -	
			125	\$ -		125	\$ -	\$ -	
			125	\$ -		125	\$ -	\$ -	
			125	\$ -		125	\$ -	\$ -	
			125	\$ -		125	\$ -	\$ -	
Sub-Total A				\$ 625.47			\$ 477.09	-\$ 148.37	-23.72%
Deferral/Variance Account Disposition Rate Rider	per kW		125	\$ -	\$ 0.9705	125	\$ 121.31	\$ 121.31	
	per kW		125	\$ -	\$ 0.6234	125	\$ 77.93	\$ 77.93	
			125	\$ -		125	\$ -	\$ -	
			125	\$ -		125	\$ -	\$ -	
			125	\$ -		125	\$ -	\$ -	
Low Voltage Service Charge			125	\$ -		125	\$ -	\$ -	
Smart Meter Entity Charge			125	\$ -		125	\$ -	\$ -	
Sub-Total B - Distribution (Includes Sub-Total A)				\$ 625.47			\$ 676.33	\$ 50.87	8.13%
RTSR - Network	per kW	\$ 2.3120	127	\$ 293.19	\$ 2.6759	127	\$ 339.34	\$ 46.15	15.74%
RTSR - Line and Transformation Connection	per kW	\$ 1.8004	127	\$ 228.31	\$ 2.0078	127	\$ 254.61	\$ 26.30	11.52%
Sub-Total C - Delivery (Including Sub-Total B)				\$ 1,146.97			\$ 1,270.28	\$ 123.31	10.75%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	20000	\$ 104.00	\$ 0.0044	20000	\$ 88.00	-\$ 16.00	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	20000	\$ 22.00	\$ 0.0012	20000	\$ 24.00	\$ 2.00	9.09%
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	20000	\$ 140.00	\$ 0.0070	20000	\$ 140.00	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0750	127	\$ 9.51	\$ 0.0750	127	\$ 9.51	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak		\$ 0.0650	81	\$ 5.28	\$ 0.0650	81	\$ 5.28	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	23	\$ 2.28	\$ 0.1000	23	\$ 2.28	\$ -	0.00%
TOU - On Peak		\$ 0.1170	23	\$ 2.67	\$ 0.1170	23	\$ 2.67	\$ -	0.00%
Total Bill on RPP (before Taxes)								\$ -	
HST		13%		\$ -	13%		\$ -	\$ -	
Total Bill (including HST)				\$ -			\$ -	\$ -	
<i>Ontario Clean Energy Benefit [†]</i>				\$ -			\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ -			\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 1,423.45			\$ 1,532.76	\$ 109.31	7.68%
HST		13%		\$ 185.05	13%		\$ 199.26	\$ 14.21	7.68%
Total Bill (including HST)				\$ 1,608.50			\$ 1,732.02	\$ 123.53	7.68%
<i>Ontario Clean Energy Benefit [†]</i>				-\$ 160.85			-\$ 173.20	-\$ 12.35	7.68%
Total Bill on TOU (including OCEB)				\$ 1,447.65			\$ 1,558.82	\$ 111.18	7.68%

Loss Factor (%)

Appendix 2-W Bill Impacts

Customer Class: GS 50 to 499kW

Consumption kW ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)
 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 396.0400	1	\$ 396.04	\$ 149.0500	1	\$ 149.05	-\$ 246.99	-62.36%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 1.7594	250	\$ 439.85	\$ 2.3300	250	\$ 582.50	\$ 142.65	32.43%
Smart Meter Disposition Rider			250	\$ -		250	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	\$ 0.0760	250	\$ 19.00	\$ 0.0634	250	\$ 15.85	-\$ 3.15	-16.58%
Extraordinary Event Recovery Rider	Monthly		250	\$ -	\$ 28.8690	1	\$ 28.87	\$ 28.87	
			250	\$ -		250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -	
Sub-Total A				\$ 854.89			\$ 776.27	-\$ 78.62	-9.20%
Deferral/Variance Account	per kW		250	\$ -	\$ 0.9705	250	\$ 242.63	\$ 242.63	
Disposition Rate Rider			250	\$ -		250	\$ -	\$ -	
Global Adjustment Variance Rider	per kW		250	\$ -	-\$ 0.6234	250	\$ 155.85	-\$ 155.85	
			250	\$ -		250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -	
Low Voltage Service Charge			250	\$ -		250	\$ -	\$ -	
Smart Meter Entify Charge						250	\$ -	\$ -	
Sub-Total B - Distribution (Includes Sub-Total A)				\$ 854.89			\$ 863.04	\$ 8.15	0.95%
RTSR - Network	per kW	\$ 2.3120	254	\$ 586.38	\$ 2.6759	254	\$ 678.68	\$ 92.29	15.74%
RTSR - Line and Transformation Connection	per kW	\$ 1.8004	254	\$ 456.63	\$ 2.0078	254	\$ 509.23	\$ 52.60	11.52%
Sub-Total C - Delivery (Including Sub-Total B)				\$ 1,897.90			\$ 2,050.95	\$ 153.05	8.06%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	50000	\$ 260.00	\$ 0.0044	50000	\$ 220.00	-\$ 40.00	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	50000	\$ 55.00	\$ 0.0012	50000	\$ 60.00	\$ 5.00	9.09%
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	50000	\$ 350.00	\$ 0.0070	50000	\$ 350.00	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0750	254	\$ 19.02	\$ 0.0750	254	\$ 19.02	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak		\$ 0.0650	162	\$ 10.55	\$ 0.0650	162	\$ 10.55	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	46	\$ 4.57	\$ 0.1000	46	\$ 4.57	\$ -	0.00%
TOU - On Peak		\$ 0.1170	46	\$ 5.34	\$ 0.1170	46	\$ 5.34	\$ -	0.00%
Total Bill on RPP (before Taxes)								\$ -	
HST	13%			\$ -	13%		\$ -	\$ -	
Total Bill (including HST)				\$ -			\$ -	\$ -	
<i>Ontario Clean Energy Benefit ¹</i>				\$ -			\$ -	\$ -	
Total Bill on RPP (Including OCEB)				\$ -			\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 2,583.60			\$ 2,701.65	\$ 118.05	4.57%
HST	13%			\$ 335.87	13%		\$ 351.22	\$ 15.35	4.57%
Total Bill (including HST)				\$ 2,919.47			\$ 3,052.87	\$ 133.40	4.57%
<i>Ontario Clean Energy Benefit ¹</i>				-\$ 291.95			-\$ 305.29	-\$ 13.34	4.57%
Total Bill on TOU (Including OCEB)				\$ 2,627.52			\$ 2,747.58	\$ 120.06	4.57%

Loss Factor (%)

Appendix 2-W Bill Impacts

Customer Class: GS 50 to 499kW

Consumption ☒ 350 kW May 1 - October 31 ☐ 125,000 kWh November 1 - April 30 (Select this radio button for applications filed after October 31, 2012)

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 396.0400	1	\$ 396.04	\$ 149.0500	1	\$ 149.05	-\$ 246.99	-62.36%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 1.7594	350	\$ 615.79	\$ 2.3300	350	\$ 815.50	\$ 199.71	32.43%
Smart Meter Disposition Rider			350	\$ -		350	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW		350	\$ -	\$ 0.0634	350	\$ 22.19	\$ 22.19	
Extraordinary event rider	Monthly		350	\$ -	\$ 28.8690	1	\$ 28.87	\$ 28.87	
			350	\$ -		350	\$ -	\$ -	
			350	\$ -		350	\$ -	\$ -	
			350	\$ -		350	\$ -	\$ -	
			350	\$ -		350	\$ -	\$ -	
			350	\$ -		350	\$ -	\$ -	
			350	\$ -		350	\$ -	\$ -	
Sub-Total A				\$ 1,011.83			\$ 1,015.61	\$ 3.78	0.37%
Deferral/Variance Account	per kW		350	\$ -	\$ 0.9705	350	\$ 339.68	\$ 339.68	
Disposition Rate Rider			350	\$ -		350	\$ -	\$ -	
Global Adjustment Variance Rider	per kW		350	\$ -	-\$ 0.6234	350	-\$ 218.19	-\$ 218.19	
			350	\$ -		350	\$ -	\$ -	
			350	\$ -		350	\$ -	\$ -	
Low Voltage Service Charge			350	\$ -		350	\$ -	\$ -	
Smart Meter Entity Charge						350	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 1,011.83			\$ 1,137.09	\$ 125.26	12.38%
RTSR - Network	per kW	\$ 2.3120	355	\$ 820.93	\$ 2.6759	355	\$ 950.15	\$ 129.21	15.74%
RTSR - Line and Transformation Connection	per kW	\$ 1.8004	355	\$ 639.28	\$ 2.0078	355	\$ 712.92	\$ 73.64	11.52%
Sub-Total C - Delivery (including Sub-Total B)				\$ 2,472.04			\$ 2,800.16	\$ 328.12	13.27%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	125000	\$ 650.00	\$ 0.0044	125000	\$ 550.00	-\$ 100.00	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	125000	\$ 137.50	\$ 0.0012	125000	\$ 150.00	\$ 12.50	9.09%
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	125000	\$ 875.00	\$ 0.0070	125000	\$ 875.00	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0750	355	\$ 26.63	\$ 0.0750	355	\$ 26.63	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak		\$ 0.0650	227	\$ 14.77	\$ 0.0650	227	\$ 14.77	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	64	\$ 6.39	\$ 0.1000	64	\$ 6.39	\$ -	0.00%
TOU - On Peak		\$ 0.1170	64	\$ 7.48	\$ 0.1170	64	\$ 7.48	\$ -	0.00%
Total Bill on RPP (before Taxes)								\$ -	
HST		13%		\$ -	13%		\$ -	\$ -	
Total Bill (including HST)				\$ -			\$ -	\$ -	
<i>Ontario Clean Energy Benefit ¹</i>				\$ -			\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ -			\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 4,163.43			\$ 4,404.05	\$ 240.62	5.78%
HST		13%		\$ 541.25	13%		\$ 572.53	\$ 31.28	5.78%
Total Bill (including HST)				\$ 4,704.68			\$ 4,976.58	\$ 271.90	5.78%
<i>Ontario Clean Energy Benefit ¹</i>				-\$ 470.47			-\$ 497.66	-\$ 27.19	5.78%
Total Bill on TOU (including OCEB)				\$ 4,234.21			\$ 4,478.92	\$ 244.71	5.78%

Loss Factor (%)

1.45%

1.45%

Appendix 2-W
Bill Impacts

Customer Class: GS 50 to 499kW

Consumption kW
 kWh

☒ May 1 - October 31

☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Charge Unit	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 396.0400	1	\$ 396.04	\$ 149.0500	1	\$ 149.05	-\$ 246.99	-62.36%
Smart Meter Rate Adder		1	\$ -		1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	\$ 1.7594	450	\$ 791.73	\$ 2.3300	450	\$ 1,048.50	\$ 256.77	32.43%
Smart Meter Disposition Rider		450	\$ -		450	\$ -	\$ -	
LRAM & SSM Rate Rider	\$ 0.0760	450	\$ 34.20	\$ 0.0634	450	\$ 28.53	-\$ 5.67	-16.58%
Extraordinary Event Recovery Rider		450	\$ -	\$ 28.8690	1	\$ 28.87	\$ 28.87	
		450	\$ -		450	\$ -	\$ -	
		450	\$ -		450	\$ -	\$ -	
		450	\$ -		450	\$ -	\$ -	
		450	\$ -		450	\$ -	\$ -	
		450	\$ -		450	\$ -	\$ -	
		450	\$ -		450	\$ -	\$ -	
		450	\$ -		450	\$ -	\$ -	
Sub-Total A			\$ 1,221.97			\$ 1,254.95	\$ 32.98	2.70%
Deferral/Variance Account Disposition Rate Rider		450	\$ -	\$ 0.9705	450	\$ 436.73	\$ 436.73	
Global Adjustment Variance Rider		450	\$ -	-\$ 0.6234	450	\$ 280.53	-\$ 280.53	
		450	\$ -		450	\$ -	\$ -	
		450	\$ -		450	\$ -	\$ -	
Low Voltage Service Charge		450	\$ -		450	\$ -	\$ -	
Smart Meter Entity Charge		450	\$ -		450	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,221.97			\$ 1,411.14	\$ 189.17	15.48%
RTSR - Network	\$ 2.3120	457	\$ 1,055.49	\$ 2.6759	457	\$ 1,221.62	\$ 166.13	15.74%
RTSR - Line and Transformation Connection	\$ 1.8004	457	\$ 821.93	\$ 2.0078	457	\$ 916.61	\$ 94.68	11.52%
Sub-Total C - Delivery (including Sub-Total B)			\$ 3,099.38			\$ 3,549.37	\$ 449.99	14.52%
Wholesale Market Service Charge (WMSC)	\$ 0.0052	250000	\$ 1,300.00	\$ 0.0044	250000	\$ 1,100.00	-\$ 200.00	-15.38%
Rural and Remote Rate Protection (RRRP)	\$ 0.0011	250000	\$ 275.00	\$ 0.0012	250000	\$ 300.00	\$ 25.00	9.09%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	250000	\$ 1,750.00	\$ 0.0070	250000	\$ 1,750.00	\$ -	0.00%
Energy - RPP - Tier 1	\$ 0.0750	457	\$ 34.24	\$ 0.0750	457	\$ 34.24	\$ -	0.00%
Energy - RPP - Tier 2	\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	292	\$ 18.99	\$ 0.0650	292	\$ 18.99	\$ -	0.00%
TOU - Mid Peak	\$ 0.1000	82	\$ 8.22	\$ 0.1000	82	\$ 8.22	\$ -	0.00%
TOU - On Peak	\$ 0.1170	82	\$ 9.61	\$ 0.1170	82	\$ 9.61	\$ -	0.00%
Total Bill on RPP (before Taxes)			\$ -			\$ -	\$ -	
HST	13%		\$ -	13%		\$ -	\$ -	
Total Bill (including HST)			\$ -			\$ -	\$ -	
<i>Ontario Clean Energy Benefit [†]</i>			\$ -			\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ -			\$ -	\$ -	
Total Bill on TOU (before Taxes)			\$ 6,461.46			\$ 6,736.44	\$ 274.99	4.26%
HST	13%		\$ 839.99	13%		\$ 875.74	\$ 35.75	4.26%
Total Bill (including HST)			\$ 7,301.45			\$ 7,612.18	\$ 310.74	4.26%
<i>Ontario Clean Energy Benefit [†]</i>			\$ -			\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 7,301.45			\$ 7,612.18	\$ 310.74	4.26%

Loss Factor (%)

1.45%

Consumption

15000
7,000,000

 kW ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 3, 2017)
kWh

Loss Factor (%)	0.45%	0.45%
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Appendix 2-W Bill Impacts

Customer Class: Streetlights

Consumption kW ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after C
 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 1.97	1	\$ 1.97	\$ 4.36	1	\$ 4.36	\$ 2.39	121.32%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 10.7843	1	\$ 10.78	\$ 23.8686	1	\$ 23.87	\$ 13.08	121.33%
Smart Meter Disposition Rider			1	\$ -		1	\$ -	\$ -	
LRAM & SSM Rate Rider			1	\$ -		1	\$ -	\$ -	
Extraordinary Event Recovery Rider	Monthly		1	\$ -	\$ 0.1590	1	\$ 0.16	\$ 0.16	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Sub-Total A				\$ 12.75			\$ 28.39	\$ 15.63	122.57%
Deferral/Variance Account	per kW		1	\$ -	\$ 0.9032	1	\$ 0.90	\$ 0.90	
Disposition Rate Rider			1	\$ -		1	\$ -	\$ -	
Global Adjustment Variance Rider	per kW		1	\$ -	\$ 0.7033	1	\$ 0.70	\$ 0.70	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Low Voltage Service Charge			1	\$ -		1	\$ -	\$ -	
Smart Meter Entry Charge			1	\$ -		1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 12.75			\$ 28.59	\$ 15.83	124.14%
RTSR - Network	per kW	\$ 1.7437	1	\$ 1.83	\$ 2.0181	1	\$ 2.11	\$ 0.29	15.74%
RTSR - Line and Transformation Connection	per kW	\$ 1.4208	1	\$ 1.49	\$ 1.5845	1	\$ 1.66	\$ 0.17	11.52%
Sub-Total C - Delivery (including Sub-Total B)				\$ 16.07			\$ 32.36	\$ 16.29	101.40%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	25	\$ 0.13	\$ 0.0044	25	\$ 0.11	\$ 0.02	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	25	\$ 0.03	\$ 0.0012	25	\$ 0.03	\$ 0.00	9.09%
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	25	\$ 0.18	\$ 0.0070	25	\$ 0.18	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0750	1	\$ 0.08	\$ 0.0750	1	\$ 0.08	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak		\$ 0.0650	1	\$ 0.04	\$ 0.0650	1	\$ 0.04	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	0	\$ 0.02	\$ 0.1000	0	\$ 0.02	\$ -	0.00%
TOU - On Peak		\$ 0.1170	0	\$ 0.02	\$ 0.1170	0	\$ 0.02	\$ -	0.00%
Total Bill on RPP (before Taxes)				\$ 16.73			\$ 33.00	\$ 16.27	97.29%
HST	13%			\$ 2.17	13%		\$ 4.29	\$ 2.12	97.29%
Total Bill (including HST)				\$ 18.90			\$ 37.29	\$ 18.39	97.29%
<i>Ontario Clean Energy Benefit ¹</i>				\$ 1.89			\$ 3.73	\$ 1.84	97.35%
Total Bill on RPP (including OCEB)				\$ 17.01			\$ 33.56	\$ 16.55	97.28%
Total Bill on TOU (before Taxes)				\$ 16.73			\$ 33.01	\$ 16.27	97.26%
HST	13%			\$ 2.18	13%		\$ 4.29	\$ 2.12	97.26%
Total Bill (including HST)				\$ 18.91			\$ 37.30	\$ 18.39	97.26%
<i>Ontario Clean Energy Benefit ¹</i>				\$ 1.89			\$ 3.73	\$ 1.84	97.35%
Total Bill on TOU (including OCEB)				\$ 17.02			\$ 33.57	\$ 16.55	97.24%

Loss Factor (%)

4.67%

4.67%

Appendix 2-W Bill Impacts

Customer Class: **Sentinel**

Consumption kW ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after 10/1/11)
 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 5.69	1	\$ 5.69	\$ 35.67	1	\$ 35.67	\$ 29.98	526.89%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 10.8387	1	\$ 10.84	\$ -	1	\$ -	\$ 10.84	-100.00%
Smart Meter Disposition Rider			1	\$ -		1	\$ -	\$ -	
LRAM & SSM Rate Rider			1	\$ -		1	\$ -	\$ -	
Extraordinary Event Recovery Rid Monthly			1	\$ -	\$ 1.457	1	\$ 1.46	\$ 1.46	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Sub-Total A				\$ 16.53			\$ 37.13	\$ 20.60	124.62%
Deferral/Variance Account	per kW		1	\$ -	\$ -	1	\$ -	\$ -	
Disposition Rate Rider			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Low Voltage Service Charge			1	\$ -		1	\$ -	\$ -	
Smart Meter Entity Charge						1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 16.53			\$ 37.13	\$ 20.60	124.62%
RTSR - Network	per kW	\$ 1.7527	1	\$ 1.75	\$ 2.0286	1	\$ 2.03	\$ 0.28	15.74%
RTSR - Line and Transformation Connection	per kW	\$ 1.4208	1	\$ 1.42	\$ 1.5845	1	\$ 1.58	\$ 0.16	11.52%
Sub-Total C - Delivery (including Sub-Total B)				\$ 19.70			\$ 40.74	\$ 21.04	106.78%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	50	\$ 0.26	\$ 0.0044	50	\$ 0.22	-\$ 0.04	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	50	\$ 0.06	\$ 0.0012	50	\$ 0.06	\$ 0.01	9.09%
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	50	\$ 0.35	\$ 0.0070	50	\$ 0.35	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0750	1	\$ 0.08	\$ 0.0750	1	\$ 0.08	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak		\$ 0.0650	1	\$ 0.04	\$ 0.0650	1	\$ 0.04	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	0	\$ 0.02	\$ 0.1000	0	\$ 0.02	\$ -	0.00%
TOU - On Peak		\$ 0.1170	0	\$ 0.02	\$ 0.1170	0	\$ 0.02	\$ -	0.00%
Total Bill on RPP (before Taxes)				\$ 20.69			\$ 41.70	\$ 21.00	101.50%
HST	13%			\$ 2.69	13%		\$ 5.42	\$ 2.73	101.50%
Total Bill (including HST)				\$ 23.38			\$ 47.12	\$ 23.73	101.50%
<i>Ontario Clean Energy Benefit[†]</i>				-\$ 2.34			-\$ 4.71	-\$ 2.37	101.28%
Total Bill on RPP (including OCEB)				\$ 21.04			\$ 42.41	\$ 21.36	101.53%
Total Bill on TOU (before Taxes)				\$ 20.70			\$ 41.70	\$ 21.00	101.47%
HST	13%			\$ 2.69	13%		\$ 5.42	\$ 2.73	101.47%
Total Bill (including HST)				\$ 23.39			\$ 47.12	\$ 23.73	101.47%
<i>Ontario Clean Energy Benefit[†]</i>				-\$ 2.34			-\$ 4.71	-\$ 2.37	101.28%
Total Bill on TOU (including OCEB)				\$ 21.05			\$ 42.41	\$ 21.36	101.50%

Loss Factor (%)

Appendix 2-W Bill Impacts

Customer Class: **Unmetered Scattered Load**

Consumption kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 33.7300	1	\$ 33.73	\$ 72.7500	1	\$ 72.75	\$ 39.02	115.68%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0299	100	\$ 2.99	\$ 0.0645	100	\$ 6.45	\$ 3.46	115.72%
Smart Meter Disposition Rider			100	\$ -		100	\$ -	\$ -	
LRAM & SSM Rate Rider			100	\$ -		100	\$ -	\$ -	
Extraordinary Event Recovery Rider	Monthly		100	\$ -	\$ 5.9950	1	\$ 6.00	\$ 6.00	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
Sub-Total A				\$ 36.72			\$ 85.20	\$ 48.48	132.01%
Deferral/Variance Account Disposition Rate Rider	per kWh		100	\$ -	-\$ 0.0006	100	-\$ 0.06	-\$ 0.06	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
Low Voltage Service Charge			100	\$ -		100	\$ -	\$ -	
Smart Meter Entity Charge						100	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 36.72			\$ 85.14	\$ 48.42	131.85%
RTSR - Network		\$ 0.0046	100	\$ 0.46	\$ 0.0067	100	\$ 0.67	\$ 0.21	45.65%
RTSR - Line and Transformation Connection		\$ 0.0040	100	\$ 0.40	\$ 0.0050	100	\$ 0.50	\$ 0.10	25.00%
Sub-Total C - Delivery (including Sub-Total B)				\$ 37.58			\$ 86.31	\$ 48.73	129.66%
Wholesale Market Service Charge (WMSC)			100	\$ -		100	\$ -	\$ -	
Rural and Remote Rate Protection (RRRP)			100	\$ -		100	\$ -	\$ -	
Standard Supply Service Charge			1	\$ -		1	\$ -	\$ -	
Debt Retirement Charge (DRC)			100	\$ -		100	\$ -	\$ -	
Energy - RPP - Tier 1		\$ 0.0750	100	\$ 7.50	\$ 0.0750	100	\$ 7.50	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak		\$ 0.0650	64	\$ 4.16	\$ 0.0650	64	\$ 4.16	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	18	\$ 1.80	\$ 0.1000	18	\$ 1.80	\$ -	0.00%
TOU - On Peak		\$ 0.1170	18	\$ 2.11	\$ 0.1170	18	\$ 2.11	\$ -	0.00%
Total Bill on RPP (before Taxes)				\$ 45.08			\$ 93.81	\$ 48.73	108.09%
HST	13%			\$ 5.86	13%		\$ 12.19	\$ 6.33	108.09%
Total Bill (including HST)				\$ 50.94			\$ 106.00	\$ 55.06	108.09%
<i>Ontario Clean Energy Benefit¹</i>				-\$ 5.09			-\$ 10.60	-\$ 5.51	108.25%
Total Bill on RPP (including OCEB)				\$ 45.85			\$ 95.40	\$ 49.55	108.07%
Total Bill on TOU (before Taxes)				\$ 45.65			\$ 94.37	\$ 48.73	106.75%
HST	13%			\$ 5.93	13%		\$ 12.27	\$ 6.33	106.75%
Total Bill (including HST)				\$ 51.58			\$ 106.64	\$ 55.06	106.75%
<i>Ontario Clean Energy Benefit¹</i>				-\$ 5.16			-\$ 10.66	-\$ 5.50	106.59%
Total Bill on TOU (including OCEB)				\$ 46.42			\$ 95.98	\$ 49.56	106.76%

Loss Factor (%)

1.45%

Appendix 2-W Bill Impacts

Customer Class: **GS 50 to 499kW**

Consumption kW ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)
 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 396.0400	1	\$ 396.04	\$ 149.0500	1	\$ 149.05	-\$ 246.99	-62.36%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 1.7594	125	\$ 219.93	\$ 2.3300	125	\$ 291.25	\$ 71.33	32.43%
Smart Meter Disposition Rider			125	\$ -		125	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	\$ 0.0760	125	\$ 9.50	\$ 0.0634	125	\$ 7.93	-\$ 1.58	-16.58%
Extraordinary Event Recovery Rider	Monthly		125	\$ -	\$ 28.8690	1	\$ 28.87	\$ 28.87	
			125	\$ -		125	\$ -	\$ -	
			125	\$ -		125	\$ -	\$ -	
			125	\$ -		125	\$ -	\$ -	
			125	\$ -		125	\$ -	\$ -	
			125	\$ -		125	\$ -	\$ -	
			125	\$ -		125	\$ -	\$ -	
			125	\$ -		125	\$ -	\$ -	
Sub-Total A				\$ 625.47			\$ 477.09	-\$ 148.37	-23.72%
Deferral/Variance Account Disposition	per kW		125	\$ -	\$ 0.9705	125	\$ 121.31	\$ 121.31	
Rate Rider	per kW		125	\$ -	\$ 0.6234	125	\$ 77.93	\$ 77.93	
			125	\$ -		125	\$ -	\$ -	
			125	\$ -		125	\$ -	\$ -	
			125	\$ -		125	\$ -	\$ -	
Low Voltage Service Charge						125	\$ -	\$ -	
Smart Meter Entity Charge						125	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 625.47			\$ 676.33	\$ 50.87	8.13%
RTSR - Network	per kW	\$ 2.3120	127	\$ 293.19	\$ 2.6759	127	\$ 339.34	\$ 46.15	15.74%
RTSR - Line and Transformation Connection	per kW	\$ 1.8004	127	\$ 228.31	\$ 2.0078	127	\$ 254.61	\$ 26.30	11.52%
Sub-Total C - Delivery (including Sub-Total B)				\$ 1,146.97			\$ 1,270.28	\$ 123.31	10.75%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	20000	\$ 104.00	\$ 0.0044	20000	\$ 88.00	-\$ 16.00	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	20000	\$ 22.00	\$ 0.0012	20000	\$ 24.00	\$ 2.00	9.09%
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	20000	\$ 140.00	\$ 0.0070	20000	\$ 140.00	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0750	127	\$ 9.51	\$ 0.0750	127	\$ 9.51	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak		\$ 0.0650	81	\$ 5.28	\$ 0.0650	81	\$ 5.28	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	23	\$ 2.28	\$ 0.1000	23	\$ 2.28	\$ -	0.00%
TOU - On Peak		\$ 0.1170	23	\$ 2.67	\$ 0.1170	23	\$ 2.67	\$ -	0.00%
Total Bill on RPP (before Taxes)				\$ -			\$ -	\$ -	
HST	13%			\$ -	13%		\$ -	\$ -	
Total Bill (including HST)				\$ -			\$ -	\$ -	
Ontario Clean Energy Benefit ¹				\$ -			\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ -			\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 1,423.45			\$ 1,532.76	\$ 109.31	7.68%
HST	13%			\$ 185.05	13%		\$ 199.26	\$ 14.21	7.68%
Total Bill (including HST)				\$ 1,608.50			\$ 1,732.02	\$ 123.53	7.68%
Ontario Clean Energy Benefit ¹				-\$ 160.85			-\$ 173.20	-\$ 12.35	7.68%
Total Bill on TOU (including OCEB)				\$ 1,447.65			\$ 1,558.82	\$ 111.18	7.68%

Loss Factor (%)

Appendix 2-W Bill Impacts

Customer Class: GS 50 to 499kW

Consumption

350	kW
125,000	kWh

☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after October 1, 2017)

		Current Board-Approved			Proposed			Impact	
	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 396.0400	1	\$ 396.04	\$ 149.0500	1	\$ 149.05	\$ - 246.99	-62.36%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 1.7594	350	\$ 615.79	\$ 2.3300	350	\$ 815.50	\$ 199.71	32.43%
Smart Meter Disposition Rider			350	\$ -		350	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW		350	\$ -	\$ 0.0634	350	\$ 22.19	\$ 22.19	
Extraordinary event rider	Monthly		350	\$ -	\$ 28.8690	1	\$ 28.87	\$ 28.87	
			350	\$ -		350	\$ -	\$ -	
			350	\$ -		350	\$ -	\$ -	
			350	\$ -		350	\$ -	\$ -	
			350	\$ -		350	\$ -	\$ -	
			350	\$ -		350	\$ -	\$ -	
			350	\$ -		350	\$ -	\$ -	
			350	\$ -		350	\$ -	\$ -	
			350	\$ -		350	\$ -	\$ -	
Sub-Total A				\$ 1,011.83			\$ 1,015.61	\$ 3.78	0.37%
Deferral/Variance Account	per kW		350	\$ -	\$ 0.9705	350	\$ 339.68	\$ 339.68	
Disposition Rate Rider									
Global Adjustment Variance Rider	per kW		350	\$ -	\$ 0.6234	350	\$ 218.19	\$ 218.19	
			350	\$ -		350	\$ -	\$ -	
			350	\$ -		350	\$ -	\$ -	
			350	\$ -		350	\$ -	\$ -	
Low Voltage Service Charge			350	\$ -		350	\$ -	\$ -	
Smart Meter Entity Charge						350	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 1,011.83			\$ 1,137.09	\$ 125.26	12.38%
RTSR - Network	per kW	\$ 2.3120	355	\$ 820.93	\$ 2.6759	355	\$ 950.15	\$ 129.21	15.74%
RTSR - Line and Transformation Connection	per kW	\$ 1.8004	355	\$ 639.28	\$ 2.0078	355	\$ 712.92	\$ 73.64	11.52%
Sub-Total C - Delivery (including Sub-Total B)				\$ 2,472.04			\$ 2,800.16	\$ 328.12	13.27%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	125000	\$ 650.00	\$ 0.0044	125000	\$ 550.00	\$ 100.00	-15.38%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	125000	\$ 137.50	\$ 0.0012	125000	\$ 150.00	\$ 12.50	9.09%
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	125000	\$ 875.00	\$ 0.0070	125000	\$ 875.00	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0750	355	\$ 26.63	\$ 0.0750	355	\$ 26.63	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak		\$ 0.0650	227	\$ 14.77	\$ 0.0650	227	\$ 14.77	\$ -	0.00%
TOU - Mid Peak		\$ 0.1000	64	\$ 6.39	\$ 0.1000	64	\$ 6.39	\$ -	0.00%
TOU - On Peak		\$ 0.1170	64	\$ 7.48	\$ 0.1170	64	\$ 7.48	\$ -	0.00%
Total Bill on RPP (before Taxes)								\$ -	
HST		13%		\$ -	13%		\$ -	\$ -	
Total Bill (including HST)				\$ -			\$ -	\$ -	
Ontario Clean Energy Benefit¹				\$ -			\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ -			\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 4,163.43			\$ 4,404.05	\$ 240.62	5.78%
HST		13%		\$ 541.25	13%		\$ 572.53	\$ 31.28	5.78%
Total Bill (including HST)				\$ 4,704.68			\$ 4,976.58	\$ 271.90	5.78%
Ontario Clean Energy Benefit¹				\$ 470.47			\$ 497.66	\$ 27.19	5.78%
Total Bill on TOU (including OCEB)				\$ 4,234.21			\$ 4,478.92	\$ 244.71	5.78%

Loss Factor (%)

1.45%

1.45%

Appendix 2-W Bill Impacts

Customer Class: **GS 50 to 499kW**Consumption

450	kW
250,000	kWh

☒ May 1 - October 31☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Charge Unit	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 396.0400	1	\$ 396.04	\$ 149.0500	1	\$ 149.05	-\$ 246.99	-62.36%
Smart Meter Rate Adder		1	\$ -		1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	\$ 1.7594	450	\$ 791.73	\$ 2.3300	450	\$ 1,048.50	\$ 256.77	32.43%
Smart Meter Disposition Rider		450	\$ -		450	\$ -	\$ -	
LRAM & SSM Rate Rider	\$ 0.0760	450	\$ 34.20	\$ 0.0634	450	\$ 28.53	-\$ 5.67	-16.58%
Extraordinary Event Recovery Rider		450	\$ -	\$ 28.8690	1	\$ 28.87	\$ 28.87	
		450	\$ -		450	\$ -	\$ -	
		450	\$ -		450	\$ -	\$ -	
		450	\$ -		450	\$ -	\$ -	
		450	\$ -		450	\$ -	\$ -	
		450	\$ -		450	\$ -	\$ -	
		450	\$ -		450	\$ -	\$ -	
Sub-Total A			\$ 1,221.97			\$ 1,254.95	\$ 32.98	2.70%
Deferral/Variance Account Disposition Rate Rider		450	\$ -	\$ 0.9705	450	\$ 436.73	\$ 436.73	
Global Adjustment Variance Rider		450	\$ -	-\$ 0.6234	450	\$ 280.53	-\$ 280.53	
		450	\$ -		450	\$ -	\$ -	
		450	\$ -		450	\$ -	\$ -	
Low Voltage Service Charge		450	\$ -		450	\$ -	\$ -	
Smart Meter Entity Charge		450	\$ -		450	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,221.97			\$ 1,411.14	\$ 189.17	15.48%
RTSR - Network	\$ 2.3120	457	\$ 1,055.49	\$ 2.6759	457	\$ 1,221.62	\$ 166.13	15.74%
RTSR - Line and Transformation Connection	\$ 1.8004	457	\$ 821.93	\$ 2.0078	457	\$ 916.61	\$ 94.68	11.52%
Sub-Total C - Delivery (including Sub-Total B)			\$ 3,099.38			\$ 3,549.37	\$ 449.99	14.52%
Wholesale Market Service Charge (WMSC)	\$ 0.0052	250000	\$ 1,300.00	\$ 0.0044	250000	\$ 1,100.00	-\$ 200.00	-15.38%
Rural and Remote Rate Protection (RRRP)	\$ 0.0011	250000	\$ 275.00	\$ 0.0012	250000	\$ 300.00	\$ 25.00	9.09%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	250000	\$ 1,750.00	\$ 0.0070	250000	\$ 1,750.00	\$ -	0.00%
Energy - RPP - Tier 1	\$ 0.0750	457	\$ 34.24	\$ 0.0750	457	\$ 34.24	\$ -	0.00%
Energy - RPP - Tier 2	\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	292	\$ 18.99	\$ 0.0650	292	\$ 18.99	\$ -	0.00%
TOU - Mid Peak	\$ 0.1000	82	\$ 8.22	\$ 0.1000	82	\$ 8.22	\$ -	0.00%
TOU - On Peak	\$ 0.1170	82	\$ 9.61	\$ 0.1170	82	\$ 9.61	\$ -	0.00%
Total Bill on RPP (before Taxes)			\$ -			\$ -	\$ -	
HST	13%		\$ -	13%		\$ -	\$ -	
Total Bill (including HST)			\$ -			\$ -	\$ -	
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ -			\$ -	\$ -	
Total Bill on TOU (before Taxes)			\$ 6,461.46			\$ 6,736.44	\$ 274.99	4.26%
HST	13%		\$ 839.99	13%		\$ 875.74	\$ 35.75	4.26%
Total Bill (including HST)			\$ 7,301.45			\$ 7,612.18	\$ 310.74	4.26%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 7,301.45			\$ 7,612.18	\$ 310.74	4.26%

Loss Factor (%)

1.45%

1.45%

Customer Class: General Service 500 to 4,999 kW

☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Loss Factor (%)

1.45%

1.45%

0.45%

Loss Factor (%)

Loss Factor (%)

APPENDIX D
BILL IMPACT COMPARISON
(Application v. Settlement)

Class	Consumption	Application Dx Impact	Application Bill Impact¹	Settlement Dx Impact	Settlement Bill Impact
Residential	100kWh	\$8.19	\$8.49	\$6.34	\$6.54
	250kWh	\$8.91	\$9.45	\$6.82	\$7.17
	500kWh	\$10.11	\$11.06	\$7.62	\$8.23
	800kWh	\$11.55	\$12.99	\$8.58	\$9.50
	1,000kWh	\$12.51	\$14.26	\$9.22	\$10.33
	1,500kWh	\$14.91	\$17.48	\$10.82	\$12.44
	2,000kWh	\$17.31	\$20.69	\$12.42	\$14.54
General Service Less Than 50kW	1,000kWh	\$12.38	\$13.92	\$1.71	\$2.48
	2,000kWh	\$15.88	\$18.81	\$0.21	\$1.70
	3,000kWh			(\$1.29)	\$0.92
	5,000kWh	\$26.38	\$36.07	(\$4.29)	(\$1.86)
	10,000kWh	\$43.88	\$63.26	(\$11.79)	(\$6.20)
	15,000kWh	\$61.38	\$90.28	(\$19.29)	(\$10.53)
GS 50 to 499kW	15,000kWh	\$67.60	\$100.24	(\$168.34)	(\$149.46)
	20,000kWh	\$129.32	\$203.09	\$50.87	\$111.18
	50,000kWh	\$239.54	\$386.75	\$8.15	\$120.06
	125,000kWh	\$310.66	\$516.34	\$125.26	\$244.71
	250,000kWh	\$415.88	\$756.22	\$189.17	\$310.74
GS 500 to 4,999 kW	700,000kWh	\$2,075.13	\$3,509.80	(\$1,017.36)	(\$506.92)
Large Use	7,000,000kWh	\$29,802.96	\$45,495.28	\$32,640.28	\$48,597.59
Streetlights	25kWh	\$13.55	\$14.36	\$15.83	\$16.55
Sentinel	50kWh	\$14.63	\$15.33	\$20.60	\$21.36
Unmetered Scattered Load	100kWh	\$7.48	\$7.29	\$48.42	\$49.56

15193639.2

¹ Total Bill Impact is RPP based unless RPP not applicable in which case TOU was used. Total Bill Impact includes HST.

Appendix E

WCHE 2013 Revenue Requirement Work Form

Revenue Requirement Workform

Data Input ⁽¹⁾

	Initial Application	(2)	Adjustments	Interrogatory Responses	(6)	Adjustments	Per Board Decision
1 Rate Base							
Gross Fixed Assets (average)	\$11,797,335		(\$1,762,474)	\$ 10,034,861		(\$918,249)	\$9,116,612
Accumulated Depreciation (average)	(\$2,678,937)	(5)	\$69,952	(\$2,608,985)		\$21,943	(\$2,587,042)
Allowance for Working Capital							
Controllable Expenses	\$1,845,829		\$189,750	\$ 2,035,579		(\$280,579)	\$1,755,000
Cost of Power	\$7,787,257		\$653,276	\$ 8,440,533		\$90,842	\$8,531,375
Working Capital Rate (%)	13.00%	(9)		13.00%	(9)		12.00% (9)
2 Utility Income							
Operating Revenues:							
Distribution Revenue at Current Rates	\$2,128,678						\$2,090,410
Distribution Revenue at Proposed Rates	\$2,648,930		\$22,424	\$2,671,354		(\$397,418)	\$2,273,936
Other Revenue:							
Specific Service Charges	\$20,000		\$0	\$20,000		\$0	\$20,000
Late Payment Charges	\$10,000		\$0	\$10,000		\$0	\$10,000
Other Distribution Revenue	\$74,600		\$11,277	\$85,877		\$26,500	\$112,377
Other Income and Deductions							
Total Revenue Offsets		(7)					
Operating Expenses:							
OM+A Expenses	\$1,845,829		\$189,750	\$ 2,035,579		(\$280,579)	\$1,755,000
Depreciation/Amortization	\$257,104	(10)	(\$43,961)	\$ 213,143		(\$21,315)	\$191,828
Property taxes							
Other expenses							
3 Taxes/PIs							
Taxable Income:							
Adjustments required to arrive at taxable income	(\$269,087)	(3)		(\$195,309)			(\$132,673)
Utility Income Taxes and Rates:							
Income taxes (not grossed up)	\$16,931			\$18,213			\$22,662
Income taxes (grossed up)	\$20,037			\$21,554			\$26,819
Federal tax (%)	11.00%			11.00%			11.00%
Provincial tax (%)	4.50%			4.50%			4.50%
Income Tax Credits							
4 Capitalization/Cost of Capital							
Capital Structure:							
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%
Cost of Capital							
Long-term debt Cost Rate (%)	4.41%			4.12%			3.82%
Short-term debt Cost Rate (%)				2.07%			2.07%
Common Equity Cost Rate (%)	9.12%			8.98%			8.98%
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 (\$)	(\$12,506)	(11)	\$3,776	(\$8,730)	(11)	\$0	(\$8,730) (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) Net of addbacks and deductions to arrive at taxable income
- (3) Average of Gross Fixed Assets at beginning and end of the Test Year
- (4) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (5) 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.
- (6) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (7) 4.0% unless an Applicant has proposed or been approved for another amount
- (8) 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.
- (9) 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
- (10) Adjustment should include the adjustment to the return on rate base associated with deferred PP&E balance as shown on Appendix 2- EA or Appendix 2- EB of the Chapter 2 Appendices to the Filing Requirements

Revenue Requirement Workform

Rate Base and Working Capital

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) (3)	\$11,797,335		\$10,034,861		\$9,116,612
2	Accumulated Depreciation (average) (3)	(\$2,678,937)	(\$1,762,474)	(\$2,608,985)	(\$918,249)	(\$2,587,042)
3	Net Fixed Assets (average) (3)	\$9,118,398	\$69,952	\$7,425,876	\$21,943	\$6,529,570
4	Allowance for Working Capital (1)	\$1,252,301	(\$1,692,522)		(\$896,306)	
5	Total Rate Base	\$10,370,699	\$109,593	\$1,361,895	(\$127,530)	\$1,234,365
			(\$1,582,929)	\$8,787,771	(\$1,023,836)	\$7,763,935

Allowance for Working Capital - Derivation

6	Controllable Expenses	\$1,845,829	\$189,750	\$2,035,579	(\$280,579)	\$1,755,000
7	Cost of Power	\$7,787,257	\$653,276	\$8,440,533	\$90,842	\$8,531,375
8	Working Capital Base	\$9,633,086	\$843,026	\$10,476,112	(\$189,737)	\$10,286,375
9	Working Capital Rate % (2)	13.00%	0.00%	13.00%	-1.00%	12.00%
10	Working Capital Allowance	\$1,252,301	\$109,593	\$1,361,895	(\$127,530)	\$1,234,365

Notes

- (1) 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%.
- (2) Average of opening and closing balances for the year.
- (3)

Revenue Requirement Workform

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)	\$2,648,930	\$22,424	\$2,671,354	(\$397,418)	\$2,273,936
2	Other Revenue (1)	\$104,600	\$11,277	\$115,877	\$26,500	\$142,377
3	Total Operating Revenues	\$2,753,530	\$33,701	\$2,787,231	(\$370,918)	\$2,416,313
Operating Expenses:						
4	OM+M Expenses	\$1,845,829	\$189,750	\$2,035,579	(\$280,579)	\$1,755,000
5	Depreciation/Amortization	\$257,104	(\$43,961)	\$213,143	(\$21,315)	\$191,828
6	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$2,102,933	\$145,789	\$2,248,722	(\$301,894)	\$1,946,828
10	Deemed Interest Expense	\$264,743	(\$54,715)	\$210,028	(\$37,513)	\$172,515
11	Total Expenses (lines 9 to 10)	\$2,367,676	\$91,074	\$2,458,750	(\$339,407)	\$2,119,343
12	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS	(\$12,506)	\$3,776	(\$8,730)	\$ -	(\$8,730)
13	Utility Income before income taxes	\$398,360	(\$61,149)	\$337,211	(\$31,511)	\$305,700
14	Income taxes (crossed-up)	\$20,037	\$1,517	\$21,554	\$5,265	\$26,819
15	Utility net income	\$378,323	(\$62,666)	\$315,657	(\$36,776)	\$278,881
Other Revenues / Revenue Offsets						
Notes						
(1)	Specific Service Charges	\$20,000	\$ -	\$20,000	\$ -	\$20,000
	Late Payment Charges	\$10,000	\$ -	\$10,000	\$ -	\$10,000
	Other Distribution Revenue	\$74,600	\$11,277	\$85,877	\$26,500	\$112,377
	Other Income and Deductions	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue Offsets	\$104,600	\$11,277	\$115,877	\$26,500	\$142,377



Revenue Requirement Workform

Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$378,323	\$315,657	\$278,881
2	Adjustments required to arrive at taxable utility income	(\$269,087)	(\$195,309)	(\$132,673)
3	Taxable income	<u>\$109,236</u>	<u>\$120,348</u>	<u>\$146,208</u>
<u>Calculation of Utility Income Taxes</u>				
4	Income taxes	<u>\$16,931</u>	<u>\$18,213</u>	<u>\$22,662</u>
6	Total taxes	<u>\$16,931</u>	<u>\$18,213</u>	<u>\$22,662</u>
7	Gross-up of Income Taxes	<u>\$3,106</u>	<u>\$3,341</u>	<u>\$4,157</u>
8	Grossed-up Income Taxes	<u>\$20,037</u>	<u>\$21,554</u>	<u>\$26,819</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$20,037</u>	<u>\$21,554</u>	<u>\$26,819</u>
10	Other tax Credits	\$ -	\$ -	\$ -
<u>Tax Rates</u>				
11	Federal tax (%)	11.00%	11.00%	11.00%
12	Provincial tax (%)	4.50%	4.50%	4.50%
13	Total tax rate (%)	<u>15.50%</u>	<u>15.50%</u>	<u>15.50%</u>

Notes



Revenue Requirement Workform

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
Initial Application					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$5,807,592	4.41%	\$256,115
2	Short-term Debt	4.00%	\$414,828	2.08%	\$8,628
3	Total Debt	60.00%	\$6,222,420	4.25%	\$264,743
	Equity				
4	Common Equity	40.00%	\$4,148,280	9.12%	\$378,323
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$4,148,280	9.12%	\$378,323
7	Total	100.00%	\$10,370,699	6.20%	\$643,066
Interrogatory Responses					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$4,921,152	4.12%	\$202,751
2	Short-term Debt	4.00%	\$351,511	2.07%	\$7,276
3	Total Debt	60.00%	\$5,272,662	3.98%	\$210,028
	Equity				
4	Common Equity	40.00%	\$3,515,108	8.98%	\$315,657
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$3,515,108	8.98%	\$315,657
7	Total	100.00%	\$8,787,771	5.98%	\$525,684
Per Board Decision					
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$4,347,804	3.82%	\$166,086
9	Short-term Debt	4.00%	\$310,557	2.07%	\$6,429
10	Total Debt	60.00%	\$4,658,361	3.70%	\$172,515
	Equity				
11	Common Equity	40.00%	\$3,105,574	8.98%	\$278,881
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$3,105,574	8.98%	\$278,881
14	Total	100.00%	\$7,763,935	5.81%	\$451,395

Notes

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



Revenue Requirement Workform

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Interrogatory Responses		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$520,253		\$543,197		\$183,525
2	Distribution Revenue	\$2,128,678	\$2,128,677	\$2,128,678	\$2,128,157	\$2,090,410	\$2,090,411
3	Other Operating Revenue	\$104,600	\$104,600	\$115,877	\$115,877	\$142,377	\$142,377
4	Offsets - net						
4	Total Revenue	\$2,233,278	\$2,753,530	\$2,244,555	\$2,787,231	\$2,232,787	\$2,416,313
5	Operating Expenses	\$2,102,933	\$2,102,933	\$2,248,722	\$2,248,722	\$1,946,828	\$1,946,828
6	Deemed Interest Expense	\$264,743	\$264,743	\$210,028	\$210,028	\$172,515	\$172,515
7		(\$12,506) (2)	(\$12,506)	(\$8,730) (2)	(\$8,730)	(\$8,730) (2)	(\$8,730)
8	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS						
8	Total Cost and Expenses	\$2,355,170	\$2,355,170	\$2,450,020	\$2,450,020	\$2,110,613	\$2,110,613
9	Utility Income Before Income Taxes	(\$121,892)	\$398,360	(\$205,465)	\$337,211	\$122,174	\$305,700
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$269,087)	(\$269,087)	(\$195,309)	(\$195,309)	(\$132,673)	(\$132,673)
11	Taxable Income	(\$390,979)	\$129,273	(\$400,774)	\$141,902	(\$10,499)	\$173,027
12	Income Tax Rate	15.50%	15.50%	15.50%	15.50%	15.50%	15.50%
13	Income Tax on Taxable Income	(\$60,602)	\$20,037	(\$62,120)	\$21,995	(\$1,627)	\$26,819
14	Income Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Utility Net Income	(\$61,290)	\$378,323	(\$143,345)	\$315,657	\$123,802	\$278,881
16	Utility Rate Base	\$10,370,699	\$10,370,699	\$8,787,771	\$8,787,771	\$7,763,935	\$7,763,935
17	Deemed Equity Portion of Rate Base	\$4,148,280	\$4,148,280	\$3,515,108	\$3,515,108	\$3,105,574	\$3,105,574
18	Income/(Equity Portion of Rate Base)	-1.48%	9.12%	-4.08%	8.98%	3.99%	8.98%
19	Target Return - Equity on Rate Base	9.12%	9.12%	8.98%	8.98%	8.98%	8.98%
20	Deficiency/Sufficiency in Return on Equity	-10.60%	0.00%	-13.06%	0.00%	-4.99%	0.00%
21	Indicated Rate of Return	1.96%	6.20%	0.76%	5.98%	3.82%	5.81%
22	Requested Rate of Return on Rate Base	6.20%	6.20%	5.98%	5.98%	5.81%	5.81%
23	Deficiency/Sufficiency in Rate of Return	-4.24%	0.00%	-5.22%	0.00%	-2.00%	0.00%
24	Target Return on Equity	\$378,323	\$378,323	\$315,657	\$315,657	\$278,881	\$278,881
25	Revenue Deficiency/(Sufficiency)	\$439,614	(\$0)	\$459,002	\$1	\$155,079	\$1
26	Gross Revenue	\$520,253 (1)		\$543,197 (1)		\$183,525 (1)	
	Deficiency/(Sufficiency)						

Notes:

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



Revenue Requirement

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
1	OM&A Expenses	\$1,845,829	\$2,035,579	\$1,755,000
2	Amortization/Depreciation	\$257,104	\$213,143	\$191,828
3	Property Taxes	\$ -		
5	Income Taxes (Grossed up)	\$20,037	\$21,554	\$26,819
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$264,743	\$210,028	\$172,515
	Return on Deemed Equity	\$378,323	\$315,657	\$278,881
	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS	<u>(\$12,506)</u>	<u>(\$8,730)</u>	<u>(\$8,730)</u>
8	Service Revenue Requirement (before Revenues)	<u>\$2,753,530</u>	<u>\$2,787,230</u>	<u>\$2,416,312</u>
9	Revenue Offsets	\$ -	\$ -	\$ -
10	Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	<u>\$2,753,530</u>	<u>\$2,787,230</u>	<u>\$2,416,312</u>
11	Distribution revenue	\$2,648,930	\$2,671,354	\$2,273,936
12	Other revenue	<u>\$104,600</u>	<u>\$115,877</u>	<u>\$142,377</u>
13	Total revenue	<u>\$2,753,530</u>	<u>\$2,787,231</u>	<u>\$2,416,313</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>(\$0)</u> (1)	<u>\$1</u> (1)	<u>\$1</u> (1)

Notes

(1) Line 11 - Line 8

Appendix F

WCHE 2013 Appendix 2-N – Depreciation

File Number: B-2012-0175
Exhibit:
Tab:
Schedule:
Page:
Date:

Appendix 2-CH
Depreciation and Amortization Expense
Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2013
Year 2013 MIFRS Settlement

Account	Description	Additions (d)	Years (new additions only) (f)	Depreciation Rate on New Additions (g) = 1 / (f)	2013 Depreciation Expense ¹ (h)=2012 Full Year Depreciation + ((d)*0.5)/(f)	2013 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance ² (m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)			0.00%	\$ 8,079.03	\$ 8,079.00	\$ 0.03
1612	Land Rights (Formally known as Account 1906)			0.00%	\$ -	\$ -	\$ -
1805	Land			0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ -	25.00	4.00%	\$ 5,040.18	\$ 3,240.00	\$ 1,800.18
1810	Leasehold Improvements			0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV			0.00%	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 20,000.00	25.00	4.00%	\$ 6,489.79	\$ 6,490.00	\$ - 0.21
1825	Storage Battery Equipment			0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 423,724.00	45.00	2.22%	\$ 64,891.21	\$ 64,891.00	\$ 0.21
1830	Poles, Towers & Fixtures - Tornado		45.00	2.22%	\$ 17,130.36	\$ 17,130.00	\$ 0.36
1835	Overhead Conductors & Devices	\$ 173,808.00	45.00	2.22%	\$ 26,248.07	\$ 26,248.00	\$ 0.07
1835	Overhead Conductors & Devices - Tornado		45.00	2.22%	\$ 1,823.98	\$ 1,824.00	\$ - 0.02
1840	Underground Conduit	\$ 5,000.00	45.00	2.22%	\$ 4,667.34	\$ 4,318.00	\$ 349.34
1845	Underground Conductors & Devices	\$ 320,000.00	45.00	2.22%	\$ 39,275.12	\$ 39,275.00	\$ 0.12
1850	Line Transformers	\$ 329,000.00	40.00	2.50%	\$ 36,608.23	\$ 36,608.00	\$ 0.22
1850	Line Transformers - Tornado		40.00	2.50%	\$ 6,909.23	\$ 6,909.00	\$ 0.23
1855	Services (Overhead & Underground)	\$ 65,968.00	60.00	1.67%	\$ 7,940.43	\$ 7,940.00	\$ 0.43
1855	Services (Overhead & Underground) - Tornado		60.00	1.67%	\$ 2,056.93	\$ 2,057.00	\$ - 0.07
1860	Meters	\$ 100,000.00	25.00	4.00%	\$ 4,864.95	\$ 4,865.00	\$ - 0.05
1860	Meters (Smart Meters)	\$ -	15.00	6.67%	\$ 10,922.20	\$ 9,108.00	\$ 1,814.20
1905	Land			0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures			0.00%	\$ -	\$ -	\$ -
1910	Leasehold Improvements			0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)			0.00%	\$ 3,748.14	\$ 3,748.00	\$ 0.14
1915	Office Furniture & Equipment (5 years)			0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware			0.00%	\$ 4.80	\$ 4.00	\$ 0.80
1920	Computer Equip. - Hardware(Post Mar. 22/04)			0.00%	\$ 2,364.10	\$ 2,363.00	\$ 1.10
1920	Computer Equip. - Hardware(Post Mar. 19/07)			0.00%	\$ 4,457.04	\$ 4,457.00	\$ 0.04
1930	Transportation Equipment	\$ 15,000.00	8.00	12.50%	\$ 48,437.96	\$ 44,618.00	\$ 3,819.96
1935	Stores Equipment			0.00%	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 8,500.00	4.00	25.00%	\$ 5,362.80	\$ 5,362.00	\$ 0.80
1945	Measurement & Testing Equipment			0.00%	\$ -	\$ -	\$ -
1950	Power Operated Equipment			0.00%	\$ -	\$ -	\$ -
1955	Communications Equipment			0.00%	\$ -	\$ -	\$ -
1955	Communication Equipment (Smart Meters)			0.00%	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment			0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises			0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment			0.00%	\$ -	\$ -	\$ -
1985	Miscellaneous Fixed Assets			0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ 275,000.00		0.00%	\$ 55,308.96	\$ 61,944.00	\$ 6,635.04
	Contributions - Insurance	\$ 47,235.00	\$ 10.00	10.00%	\$ 2,361.75	\$ 2,521.00	\$ 159.25
				0.00%	\$ -	\$ -	\$ -
	Total	\$ 1,138,765.00			\$ 249,651.16	\$ 235,069.00	\$ 14,582.16
Deduct Fully allocated depreciation - transportation equipment						\$ 44,618.00	
Add Transfer of Smart Meters costs from 1555						\$ 37,631.00	
Depreciation expense adjustment resulting from amortization of Account 1575						\$ 36,254.00	
Total Depreciation expense to be included in the test year revenue						\$ 191,828.00	

Notes:
1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this
2 The applicant must provide an explanation of material variances in evidence

General: Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.

Appendix G

WCHE – Fixed Asset Continuity Schedule

Appendix 2-B

Fixed Asset Continuity Schedule

Year Settlement

CCA Class		Description	Depreciation Rate	Opening Balance	Additions	Disposals	Closing Balance	Cost		Accumulated Depreciation			Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	/	\$ 108,392			\$ 108,392						\$ 35,843
CEC	1612	Land Rights (Formally known as Account 1906)	/										\$ -
	1805	Land	/	\$ 21,747			\$ 21,747						\$ 21,747
13	1808	Buildings	/	\$ 80,964	\$ -		\$ 80,964						\$ 43,065
47	1810	Leasehold Improvements	/										\$ -
47	1815	Transformer Station Equipment >50 kV	/										\$ -
47	1820	Distribution Station Equipment <50 kV	/	\$ 152,252	\$ 20,000		\$ 172,252						\$ 92,708
47	1825	Storage Battery Equipment	/										\$ -
47	1830	Poles, Towers & Fixtures	/	\$ 2,984,280	\$ 423,724		\$ 3,388,004						\$ 2,644,167
47	1830	Poles, Towers & Fixtures - Tornado	/	\$ 770,866	\$ 17,130		\$ 770,866						\$ 736,606
47	1835	Overhead Conductors & Devices	/	\$ 1,214,337	\$ 173,808		\$ 1,388,145						\$ 1,213,088
47	1835	Overhead Conductors & Devices - Tornado	/	\$ 82,079			\$ 82,079						\$ 78,759
47	1840	Underground Conduit	/	\$ 217,113	\$ 5,000		\$ 222,113						\$ 207,860
47	1845	Underground Conductors & Devices	/	\$ 1,445,601	\$ 329,000		\$ 1,765,601						\$ 1,240,201
47	1850	Line Transformers	/	\$ 1,517,501	\$ 320,000		\$ 1,846,501						\$ 1,470,379
47	1850	Line Transformers - Tornado	/	\$ 276,369			\$ 276,369						\$ 262,551
47	1855	Services (Overhead & Underground)	/	\$ 383,162	\$ 65,968		\$ 449,130						\$ 374,505
47	1855	Services (Overhead & Underground) - Tornado	/	\$ 123,416			\$ 123,416						\$ 119,302
47	1860	Meters	/	\$ 71,623	\$ 100,000		\$ 171,623						\$ 137,244
47	1860	Meters (Smart Meters)	/	\$ 163,825			\$ 163,825						\$ 138,316
N/A	1905	Land	/										\$ -
47	1908	Buildings & Fixtures	/										\$ -
13	1910	Leasehold Improvements	/										\$ -
8	1915	Office Furniture & Equipment (10 years)	/	\$ 37,485			\$ 37,485						\$ 26,241
8	1915	Office Furniture & Equipment (5 years)	/										\$ -
10	1920	Computer Equipment - Hardware	/	\$ 39,678			\$ 39,678						\$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	/	\$ 23,637			\$ 23,637						\$ 3,413
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	/	\$ 44,544			\$ 44,544						\$ 24,983
10	1930	Transportation Equipment	/	\$ 688,182	\$ 15,000		\$ 683,182						\$ 253,200
8	1935	Stores Equipment	/										\$ -
8	1940	Tools, Shop & Garage Equipment	/	\$ 19,381	\$ 8,500		\$ 27,881						\$ 14,127
8	1945	Measurement & Testing Equipment	/										\$ -
8	1950	Power Operated Equipment	/										\$ -
8	1955	Communications Equipment	/										\$ -
8	1955	Communication Equipment (Smart Meters)	/										\$ -
8	1960	Miscellaneous Equipment	/										\$ -
47	1975	Load Management Controls Utility Premises	/										\$ -
47	1980	System Supervisor Equipment	/										\$ -
47	1985	Miscellaneous Fixed Assets	/										\$ -
47	1995	Contributions & Grants	/	-\$ 2,444,982	\$ 275,000		-\$ 2,719,982						\$ 2,537,551
		Contributions - Insurance	/		-\$ 47,235		-\$ 47,235						\$ 44,714
			/										\$ -
			/										\$ -
		Total	/	\$ 7,981,452	\$ 1,118,765	\$ -	\$ 9,120,217						\$ 5,556,070

10	Transportation
0	Other Equipment

Settlement

- Remove leasehold improvements
- Defer truck purchase
- Reduction in capital projects

2,975,265
450,000
300,000
1,086,500
1,138,765

Gross CAPEX
Contributions

1,461,000
322,235
<u>1,138,765</u>

Less: Fully Allocated Depreciation	
Transportation	\$ 44,618
Stores Equipment	
Net Depreciation	<u>\$ 228,082</u>

\$	121,614	\$	37,631	\$	159,245	\$	406,532
\$	2,450,692	\$	272,700	\$	2,723,392	\$	6,962,602

Appendix H
WCHE 2013 PILs and CCA Mappings



Rate Base

\$ 7,763,935

Return on Ratebase

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

4.00%
56.00%
40.00%

T \$ 310,557
U \$ 4,347,804
V \$ 3,105,574

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

Short Term Interest Rate

2.07%

Z \$ 6,429

$AC = W * Z$

Long Term Interest

3.82%

AA \$ 166,086

$AD = X * AA$

Return on Equity (Regulatory Income)

8.98%

AB \$ 278,881

$AE = Y * AB$

Return on Rate Base

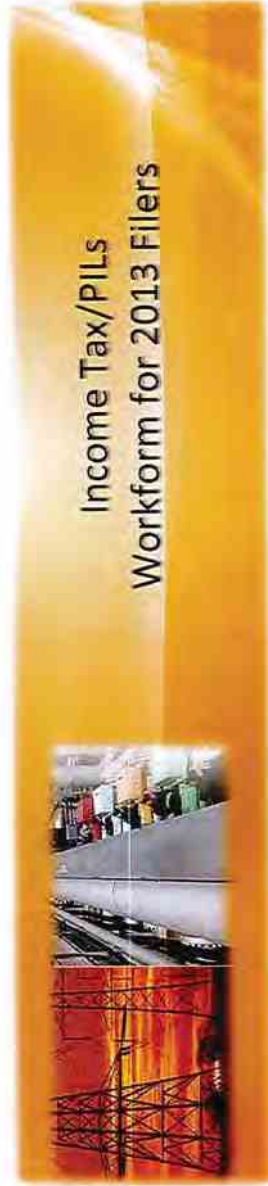
\$ 451,395

$AF = AC + AD + AE$

Questions that must be answered

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

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



Tax Rates Federal & Provincial As of June 20, 2012		Effective January 1, 2011	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014
Federal income tax					
General corporate rate		38.00%	38.00%	38.00%	38.00%
Federal tax abatement		-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate		28.00%	28.00%	28.00%	28.00%
Rate reduction		-11.50%	-13.00%	-13.00%	-13.00%
		16.50%	15.00%	15.00%	15.00%
Ontario income tax		11.75%	11.50%	11.50%	11.50%
Combined federal and Ontario		28.25%	26.50%	26.50%	26.50%
Federal & Ontario Small Business					
Federal small business threshold		500,000	500,000	500,000	500,000
Ontario Small Business Threshold		500,000	500,000	500,000	500,000
Federal small business rate		11.00%	11.00%	11.00%	11.00%
Ontario small business rate		4.50%	4.50%	4.50%	4.50%



Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historic per tax returns	Less: Non- Distribution Portion	UCC Regulated Historic Year
1	Distribution System - post 1987	3,389,983	0	3,389,983
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election			0
2	Distribution System - pre 1988			0
8	General Office/Stores Equip	119,732	0	119,732
10	Computer Hardware/ Vehicles	228,861	0	228,861
10.1	Certain Automobiles			0
12	Computer Software			0
13 ₁	Lease # 1			0
13 ₂	Lease #2			0
13 ₃	Lease # 3			0
13 ₄	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable			0
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment			0
45	Computers & Systems Software acq'd post Mar 22/04			0
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	1,319,606	0	1,319,606
50	Data Network Infrastructure Equipment - post Mar 2007			0
52	Computer Hardware and system software			0
95	CWIP			0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	5,058,182	0	5,058,182



Schedule 10 CEC - Historical Year

Cumulative Eligible Capital 8,743

Additions

Cost of Eligible Capital Property Acquired during Test Year

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

0

x 1/2 =

0

0

0

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

8,743

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Cumulative Eligible Capital Balance

8,743

Current Year Deduction

8,743

x 7% =

612

Cumulative Eligible Capital - Closing Balance

8,131



Schedule 13 Tax Reserves - Historical

Continuity of Reserves

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

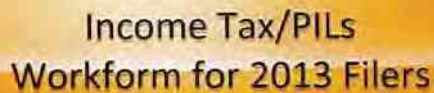


Schedule 7-1 Loss Carry Forward - Historic

Corporation Loss Continuity and Application

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

Net Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance
Actual Historic	22,689	0	22,689

[illegible]

Deductions:				
Gain on disposal of assets per financial statements	401	6,517		6,517
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	348,562		348,562
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	612		612
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413			0
Reserves from financial statements - balance at beginning of year	414			0
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
<i>Other deductions: (Please explain in detail the nature of the item)</i>				
Interest capitalized for accounting deducted for tax	390			0
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
	393			0
	394			0
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received				0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				0
				0
				0
				0
				0
				0
				0
				0
Total Deductions		355,691	0	355,691
Net Income for Tax Purposes		459,556	0	459,556
Charitable donations from Schedule 2	311			0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
TAXABLE INCOME		459,556	0	459,556



PILs Tax Provision - Historic Year

Note: Input the actual information from the tax returns for the historic year.

		Wires Only	
		\$ 459,556 A	
Regulatory Taxable Income			
Ontario Income Taxes	11.75%	B	\$ 53,988 C = A * B
Income tax payable	\$ 459,556	D	
Small business credit	-7.25%	E	\$ 33,308 F = D * E
Ontario Income tax			\$ 20,680 J = C + F
Combined Tax Rate and PILs			
Effective Ontario Tax Rate	4.50%	K = J / A	
Federal tax rate	11.00%	L	
Combined tax rate			15.50% M = K + L
Total Income Taxes			\$ 71,230 N = A * M
Investment Tax Credits		O	
Miscellaneous Tax Credits		P	
Total Tax Credits		Q = O + P	\$ -
Corporate PILs/Income Tax Provision for Historic Year		R = N - Q	\$ 71,230

Income Tax/PILs
Workform for 2013 Filers

Schedule 8 CCA - Bridge Year

Class	Class Description	UCC Regulated Historic Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Bridge Year CCA	UCC End of Bridge Year
1	Distribution System - post 1987	\$ 3,389,983			\$ 3,389,983	-	\$ 3,389,983	4%	\$ 135,599	\$ 3,254,384
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election							6%	\$ -	\$ -
2	Distribution System - pre 1988							6%	\$ -	\$ -
8	General Office/Stores Equip	\$ 119,732	\$ 6,073		\$ 125,805	\$ 3,037	\$ 122,769	20%	\$ 24,554	\$ 101,251
10	Computer Hardware/ Vehicles	\$ 228,861	\$ 51,076		\$ 279,937	\$ 26,538	\$ 254,399	30%	\$ 76,320	\$ 203,617
10.1	Certain Automobiles							30%	\$ -	\$ -
12	Computer Software							100%	\$ -	\$ -
13.1	Lease # 1								\$ -	\$ -
13.2	Lease #2								\$ -	\$ -
13.3	Lease # 3								\$ -	\$ -
13.4	Lease # 4								\$ -	\$ -
14	Franchise								\$ -	\$ -
17	Now Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs								\$ -	\$ -
42	Fibre Optic Cable							8%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment							12%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment							30%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04							50%	\$ -	\$ -
46	Data Network Infrastructure Equipment acq'd post Mar 22/04							45%	\$ -	\$ -
47	Distribution System - post February 2005							30%	\$ -	\$ -
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 1,319,606	\$ 631,494		\$ 1,951,100	\$ 315,747	\$ 1,635,353	8%	\$ 130,828	\$ 1,920,272
52	Computer Hardware and system software							55%	\$ -	\$ -
95	CWIP							100%	\$ -	\$ -
TOTAL		\$ 5,068,182	\$ 888,643	\$ -	\$ 5,746,825	\$ 344,322	\$ 6,402,504		\$ 367,301	\$ 5,379,524



Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital 8,131

Additions

Cost of Eligible Capital Property Acquired during Test Year

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002.

0

x 1/2 =

0

0

0

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

8,131

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Cumulative Eligible Capital Balance

8,131

Current Year Deduction

8,131

x 7% =

569

Cumulative Eligible Capital - Closing Balance

7,562



Corporation Loss Continuity and Application

Schedule 7-1 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historic		0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)		
Balance available for use in Test Year	0	
Amount to be used in Bridge Year		
Balance available for use post Bridge Year	0	

Net Capital Loss Carry Forward Deduction		Total
Actual Historic		22,689
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)		
Balance available for use in Test Year	22,689	
Amount to be used in Bridge Year		
Balance available for use post Bridge Year	22,689	



Income Tax/PILs

Workform for 2013 Filers

Adjusted Taxable Income - Bridge Year

[illegible]



Deductions:

Deductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	367,301
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10	405	569
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves claimed in current year	413	0
Reserves from financial statements - balance at beginning of year	414	0
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
<i>Other deductions. (Please explain in detail the nature of the item)</i>		
Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
	393	
	394	
ARO Payments - Deductible for Tax when Paid		
(ITA 13(7.4) Election - Capital Contributions Received)		
(ITA 13(7.4) Election - Apply Lease Inducement to cost of Leasehold)		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax (ITA 20(1)(e) and (e.1))		
Total Deductions		367,870
Net Income for Tax Purposes		-212,857
Charitable donations from Schedule 2	311	
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	
Non-capital losses of preceding taxation years from Schedule 4	331	
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
TAXABLE INCOME		-212,857



Income Tax/PILs Workform for 2013 Filers

PILS Tax Provision - Bridge Year

Regulatory Taxable Income		Wires Only	
Ontario Income Taxes <i>Income tax payable</i>	4.50%	B	\$ - C = A * B
Small business credit	\$ -	D	F = D * E
	-7.00%	E	\$ -
Ontario Income tax			\$ - J = C + F
Combined Tax Rate and PILs			
Effective Ontario Tax Rate	0.00%		K = J / A
Federal tax rate	0.00%		L
Combined tax rate			0.00% M = K + L
Total Income Taxes			
Investment Tax Credits			\$ - N = A * M
Miscellaneous Tax Credits			O
Total Tax Credits			\$ - P
Corporate PILs/Income Tax Provision for Bridge Year			\$ - Q = O + P
			\$ - R = N - Q

Note:

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

Schedule 8 CCA - Test Year

Class	Class Description	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Test Year CCA	UCC End of Test Year
1	Distribution System - post 1987	\$ 3,264,384			\$ 3,264,384	\$ -	\$ 3,264,384	4%	\$ 130,175	\$ 3,124,208
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
8	General Office/Stores Equip	\$ 101,261	8,500		\$ 109,761	\$ 4,250	\$ 105,501	20%	\$ 21,100	\$ 88,651
10	Computer Hardware/ Vehicles	\$ 203,617	15,000		\$ 218,617	\$ 7,500	\$ 211,117	30%	\$ 63,335	\$ 155,282
10.1	Certain Automobiles	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
13.1	Lease # 1	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.2	Lease #2	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.3	Lease # 3	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.4	Lease # 4	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than B	\$ -			\$ -	\$ -	\$ -	8%	\$ -	\$ -
42	Fibre Optic Cable	\$ -			\$ -	\$ -	\$ -	12%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ -			\$ -	\$ -	\$ -	45%	\$ -	\$ -
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 1,820,272	1,115,265		\$ 2,935,537	\$ 567,633	\$ 2,377,904	8%	\$ 190,232	\$ 2,745,304
50	Data Network Infrastructure Equipment - post Mar 2007	\$ -			\$ -	\$ -	\$ -	55%	\$ -	\$ -
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
TOTAL		\$ 5,379,524	\$ 1,138,765	\$ -	\$ 6,518,289	\$ 669,383	\$ 5,848,907	0%	\$ 404,843	\$ 6,113,446



Schedule 10 CEC - Test Year

Cumulative Eligible Capital

7,562

Additions

Cost of Eligible Capital Property Acquired during Test Year

0

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

0

x 1/2 =

0

0

0

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

7,562

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

0

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Cumulative Eligible Capital Balance

7,562

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

7,562

x 7% =

529

Cumulative Eligible Capital - Closing Balance

7,032



Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Bridge Year	Elements Amounts Not Reported for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
				Additions	Deposits			
Capital Gains Reserves ss. 203(1)			0			0	0	0
Tax Reserves Not Deductible for accounting purposes								
Reserve for residual accounts ss. 203(2)(i)			0			0	0	0
Reserve for goods and services not delivered ss. 203(1)(ii)			0			0	0	0
Reserve for unpaid amounts ss. 203(1)(i)			0			0	0	0
Costs & Share Issue Expenses ss. 203(1)(e)			0			0	0	0
Other tax reserves			0			0	0	0
			0			0	0	0
Total		0	0	0	0	0	0	0
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Incidental Circumstances (non specific)			0			0	0	0
General reserve for test years			0			0	0	0
Accrued Employee Future Benefits			0			0	0	0
Medical and Life Insurance			0			0	0	0
Short & Long Term Disability			0			0	0	0
Accumulated Sick Leave			0			0	0	0
Termination Costs			0			0	0	0
Other Post-Employment Benefits			0			0	0	0
Provision for Environmental Costs			0			0	0	0
Manufacturing Costs			0			0	0	0
Accrued Contingent Liability Costs			0			0	0	0
Accrued Self Insurance Costs			0			0	0	0
Other Contingent Liabilities			0			0	0	0
Bonuses Accrued and Not Paid (Winn 180 Days of Year End ss. 18(4))			0			0	0	0
Unpaid Amounts to Retired Persons and Not Paid (Winn 180 Days of Year End ss. 18(4))			0			0	0	0
Other			0			0	0	0
			0			0	0	0
Total		0	0	0	0	0	0	0



Income Tax/PILs Worksheet for 2013 Filers

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

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

	Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction			
Actual/Estimated Bridge Year		22,689	-22,689
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	22,689	-22,689
Amount to be used in Test Year			
Balance available for use post Test Year	0	22,689	-22,689



Income Tax/PILs Workform for 2013 Filers

Taxable Income - Test Year

		Test Year Taxable Income
Net Income Before Taxes		278,881
	T2 S1 line #	
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104	272,700
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	0
Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves beginning of year	125	0
Reserves from financial statements- balance at end of year	126	0
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	

Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	
<i>Other Additions: (please explain in detail the nature of the item)</i>		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
	294	
	295	
	296	
	297	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		
Total Additions		272,700
Deductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	404,843
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10 CEC	405	529
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves end of year	413	0
Reserves from financial statements - balance at beginning of year	414	0
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
<i>Other deductions: (Please explain in detail the nature of the item)</i>		
Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	

Non-taxable imputed interest income on deferral and variance accounts	392	
	393	
	394	
	395	
	396	
	397	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Total Deductions		405,372
NET INCOME FOR TAX PURPOSES		146,208
Charitable donations	311	
Taxable dividends received under section 112 or 113	320	
Non-capital losses of preceding taxation years from Schedule 7-1	331	
Net-capital losses of preceding taxation years (Please show calculation)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
REGULATORY TAXABLE INCOME		146,208

PILs Tax Provision - Test Year

Regulatory Taxable Income		Wires Only	
Ontario Income Taxes	Ontario Income Tax	4.50%	B \$ 6,579 C = A * B
Income tax payable	Ontario Small Business Threshold	\$ -	D
Small business credit	Rate reduction	-7.00%	E \$ F = D * E
Ontario Income tax			\$ 6,579 J = C + F
Combined Tax Rate and PILs	Effective Ontario Tax Rate	4.50%	K = J / A
	Federal tax rate	11.00%	L
	Combined tax rate	15.50%	M = K + L
Total Income Taxes			\$ 22,662 N = A * M
Investment Tax Credits			O
Miscellaneous Tax Credits			P
Total Tax Credits			\$ - Q = O + P
Corporate PILs/Income Tax Provision for Test Year			\$ 22,662 R = N - Q
Corporate PILs/Income Tax Provision Gross Up ¹		84.50%	S = 1 - M
Income Tax (grossed-up)			\$ 4,157 T = R / S - R
			\$ 26,819 U = R + T

Note:

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



Rate Base

\$ 7,763,935

Return on Ratebase

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

4.00%
56.00%
40.00%

T \$ 310,557
U \$ 4,347,804
V \$ 3,105,574

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

Short Term Interest Rate

2.07%

Z \$ 6,429

$AC = W * Z$

Long Term Interest

3.82%

AA \$ 166,086

$AD = X * AA$

Return on Equity (Regulatory Income)

8.98%

AB \$ 278,881

$AE = Y * AB$

Return on Rate Base

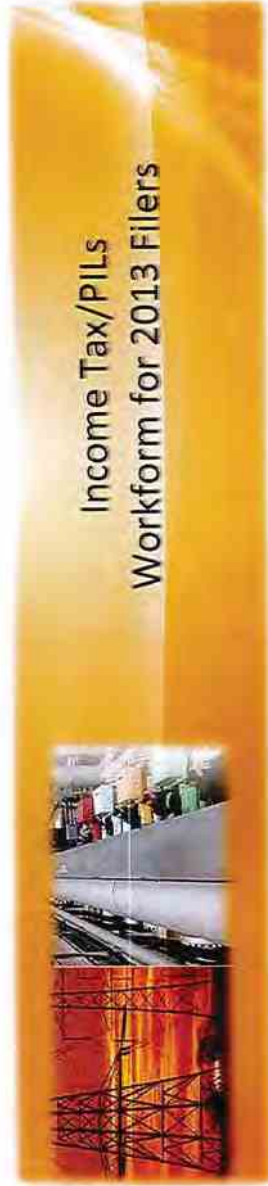
\$ 451,395

$AF = AC + AD + AE$

Questions that must be answered

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

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



Tax Rates Federal & Provincial As of June 20, 2012		Effective January 1, 2011	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014
Federal income tax					
General corporate rate		38.00%	38.00%	38.00%	38.00%
Federal tax abatement		-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate		28.00%	28.00%	28.00%	28.00%
Rate reduction		-11.50%	-13.00%	-13.00%	-13.00%
		16.50%	15.00%	15.00%	15.00%
Ontario income tax		11.75%	11.50%	11.50%	11.50%
Combined federal and Ontario		28.25%	26.50%	26.50%	26.50%
Federal & Ontario Small Business					
Federal small business threshold		500,000	500,000	500,000	500,000
Ontario Small Business Threshold		500,000	500,000	500,000	500,000
Federal small business rate		11.00%	11.00%	11.00%	11.00%
Ontario small business rate		4.50%	4.50%	4.50%	4.50%



Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historic per tax returns	Less: Non- Distribution Portion	UCC Regulated Historic Year
1	Distribution System - post 1987	3,389,983	0	3,389,983
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election			0
2	Distribution System - pre 1988			0
8	General Office/Stores Equip	119,732	0	119,732
10	Computer Hardware/ Vehicles	228,861	0	228,861
10.1	Certain Automobiles			0
12	Computer Software			0
13 ₁	Lease # 1			0
13 ₂	Lease #2			0
13 ₃	Lease # 3			0
13 ₄	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable			0
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment			0
45	Computers & Systems Software acq'd post Mar 22/04			0
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	1,319,606	0	1,319,606
50	Data Network Infrastructure Equipment - post Mar 2007			0
52	Computer Hardware and system software			0
95	CWIP			0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	5,058,182	0	5,058,182



Schedule 10 CEC - Historical Year

Cumulative Eligible Capital 8,743

Additions

Cost of Eligible Capital Property Acquired during Test Year

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

0

x 1/2 =

0

0

0

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

8,743

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Cumulative Eligible Capital Balance

8,743

Current Year Deduction

8,743

x 7% =

612

Cumulative Eligible Capital - Closing Balance

8,131



Schedule 13 Tax Reserves - Historical

Continuity of Reserves

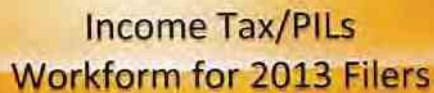
Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting purposes			
Reserve for doubtful accounts ss. 20(1)(l)			0
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for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



Schedule 7-1 Loss Carry Forward - Historic

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance
Actual Historic			0
Net Capital Loss Carry Forward Deduction	22,689	0	22,689
Actual Historic			

[illegible]

Deductions:				
Gain on disposal of assets per financial statements	401	6,517		6,517
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	348,562		348,562
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	612		612
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413			0
Reserves from financial statements - balance at beginning of year	414			0
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
<i>Other deductions: (Please explain in detail the nature of the item)</i>				
Interest capitalized for accounting deducted for tax	390			0
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
	393			0
	394			0
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received				0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				0
				0
				0
				0
				0
				0
				0
				0
Total Deductions		355,691	0	355,691
Net Income for Tax Purposes		459,556	0	459,556
Charitable donations from Schedule 2	311			0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
TAXABLE INCOME		459,556	0	459,556



PILs Tax Provision - Historic Year

Note: Input the actual information from the tax returns for the historic year.

		Wires Only	
		\$ 459,556 A	
Regulatory Taxable Income			
Ontario Income Taxes	11.75%	B	\$ 53,988 C = A * B
Income tax payable	\$ 459,556	D	
Small business credit	-7.25%	E	\$ 33,308 F = D * E
Ontario Income tax			\$ 20,680 J = C + F
Combined Tax Rate and PILs	Effective Ontario Tax Rate		K = J / A
	Federal tax rate	4.50%	
	Combined tax rate	11.00%	L
Total Income Taxes			15.50% M = K + L
Investment Tax Credits			
Miscellaneous Tax Credits			
Total Tax Credits			\$ 71,230 N = A * M
			O
			P
			Q = O + P
Corporate PILs/Income Tax Provision for Historic Year			\$ 71,230 R = N - Q



Income Tax/PILs Workform for 2013 Filers

Schedule 8 CCA - Bridge Year

Class	Class Description	UCC Regulated Historic Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Bridge Year CCA	UCC End of Bridge Year
1	Distribution System - post 1987	\$ 3,389,983			\$ 3,389,983	-	\$ 3,389,983	4%	\$ 135,599	\$ 3,254,384
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election							6%	\$ -	\$ -
2	Distribution System - pre 1988							6%	\$ -	\$ -
8	General Office/Stores Equip	\$ 119,732	\$ 6,073		\$ 125,805	\$ 3,037	\$ 122,769	20%	\$ 24,554	\$ 101,251
10	Computer Hardware/ Vehicles	\$ 228,861	\$ 51,076		\$ 279,937	\$ 26,538	\$ 254,399	30%	\$ 76,320	\$ 203,617
10.1	Certain Automobiles							30%	\$ -	\$ -
12	Computer Software							100%	\$ -	\$ -
13.1	Lease # 1								\$ -	\$ -
13.2	Lease #2								\$ -	\$ -
13.3	Lease # 3								\$ -	\$ -
13.4	Lease # 4								\$ -	\$ -
14	Franchise								\$ -	\$ -
17	Now Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs								\$ -	\$ -
42	Fibre Optic Cable							8%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment							12%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment							30%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04							50%	\$ -	\$ -
46	Data Network Infrastructure Equipment acq'd post Mar 22/04							45%	\$ -	\$ -
47	Distribution System - post February 2005							30%	\$ -	\$ -
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 1,319,606	\$ 631,494		\$ 1,951,100	\$ 315,747	\$ 1,635,353	8%	\$ 130,828	\$ 1,920,272
52	Computer Hardware and system software							55%	\$ -	\$ -
95	CWIP							100%	\$ -	\$ -
									\$ -	\$ -
									\$ -	\$ -
									\$ -	\$ -
									\$ -	\$ -
									\$ -	\$ -
									\$ -	\$ -
									\$ -	\$ -
									\$ -	\$ -
									\$ -	\$ -
									\$ -	\$ -
TOTAL		\$ 5,056,182	\$ 888,643	\$ -	\$ 5,746,826	\$ 344,322	\$ 6,402,504		\$ 367,301	\$ 5,379,524



Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital 8,131

Additions

Cost of Eligible Capital Property Acquired during Test Year

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002.

0

x 1/2 =

0

0

0

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

8,131

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Cumulative Eligible Capital Balance

8,131

Current Year Deduction

8,131

x 7% =

569

Cumulative Eligible Capital - Closing Balance

7,562



Income Tax/PILs Worksheet for 2013 Filers

Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

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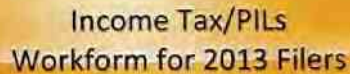


Corporation Loss Continuity and Application

Schedule 7-1 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction	Total
Actual Historic	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year	
Other Adjustments Add (+) Deduct (-)	
Balance available for use in Test Year	0
Amount to be used in Bridge Year	
Balance available for use post Bridge Year	0

Net Capital Loss Carry Forward Deduction	Total
Actual Historic	22,689
Application of Loss Carry Forward to reduce taxable income in Bridge Year	
Other Adjustments Add (+) Deduct (-)	
Balance available for use in Test Year	22,689
Amount to be used in Bridge Year	
Balance available for use post Bridge Year	22,689



Adjusted Taxable Income - Bridge Year

	T251 line #	Total for Regulated Utility
Income before P.L./Taxes	A	-103,370
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets	104	258,363
Amortization of intangible assets	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	115	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves deducted in prior year	125	0
Reserves from financial statements- balance at end of year	126	0
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	225	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SRAED expenditures	231	
Share issue expense	235	
Write down of capital property	236	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	
Other Additions		
Interest Expensed on Capital Leases	290	
Realized income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
	294	
	295	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(k))		
Lease Inducements Received (ITA 12(1)(k))		
Deferred Revenue (ITA 12(1)(l))		
Prior Year Investment Tax Credits received		
Total Additions		258,363



Deductions:

Deductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	367,301
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10	405	569
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves claimed in current year	413	0
Reserves from financial statements - balance at beginning of year	414	0
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
<i>Other deductions. (Please explain in detail the nature of the item)</i>		
Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
	393	
	394	
ARO Payments - Deductible for Tax when Paid		
(ITA 13(7.4) Election - Capital Contributions Received)		
(ITA 13(7.4) Election - Apply Lease Inducement to cost of Leasehold)		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax (ITA 20(1)(e) and (e.1))		
Total Deductions		367,870
Net Income for Tax Purposes		-212,857
Charitable donations from Schedule 2	311	
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	
Non-capital losses of preceding taxation years from Schedule 4	331	
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
TAXABLE INCOME		-212,857



Income Tax/PILs Workform for 2013 Filers

PILS Tax Provision - Bridge Year

Regulatory Taxable Income						Wires Only
Ontario Income Taxes <i>Income tax payable</i>						\$ 212,857 A
Small business credit						
Ontario Income tax						
Combined Tax Rate and PILs						
Total Income Taxes						
Investment Tax Credits						
Miscellaneous Tax Credits						
Total Tax Credits						
Corporate PILs/Income Tax Provision for Bridge Year						

Note:

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

Schedule 8 CCA - Test Year

Class	Class Description	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Test Year CCA	UCC End of Test Year
1	Distribution System - post 1987	\$ 3,264,384			\$ 3,264,384	-	\$ 3,264,384	4%	\$ 130,175	\$ 3,124,208
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	-	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ -			\$ -	-	\$ -	6%	\$ -	\$ -
8	General Office/Stores Equip	\$ 101,251	8,500		\$ 109,751	\$ 4,250	\$ 105,501	20%	\$ 21,100	\$ 88,651
10	Computer Hardware/ Vehicles	\$ 203,617	15,000		\$ 218,617	\$ 7,500	\$ 211,117	30%	\$ 63,335	\$ 155,282
10.1	Certain Automobiles	\$ -			\$ -	-	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ -			\$ -	-	\$ -	100%	\$ -	\$ -
13.1	Lease # 1	\$ -			\$ -	-	\$ -		\$ -	\$ -
13.2	Lease #2	\$ -			\$ -	-	\$ -		\$ -	\$ -
13.3	Lease # 3	\$ -			\$ -	-	\$ -		\$ -	\$ -
13.4	Lease # 4	\$ -			\$ -	-	\$ -		\$ -	\$ -
14	Franchise	\$ -			\$ -	-	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than B	\$ -			\$ -	-	\$ -	8%	\$ -	\$ -
42	Fibre Optic Cable	\$ -			\$ -	-	\$ -	12%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	-	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	-	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ -			\$ -	-	\$ -	45%	\$ -	\$ -
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 1,820,272			\$ 2,935,537	\$ 557,633	\$ 2,377,904	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ -	1,115,265		\$ -	-	\$ -	8%	\$ 190,232	\$ 2,746,304
50	Data Network Infrastructure Equipment - post Mar 2007	\$ -			\$ -	-	\$ -	55%	\$ -	\$ -
52	Computer Hardware and system software	\$ -			\$ -	-	\$ -	100%	\$ -	\$ -
95	CWIP	\$ -			\$ -	-	\$ -	0%	\$ -	\$ -
					\$ -	-	\$ -	0%	\$ -	\$ -
					\$ -	-	\$ -	0%	\$ -	\$ -
					\$ -	-	\$ -	0%	\$ -	\$ -
					\$ -	-	\$ -	0%	\$ -	\$ -
					\$ -	-	\$ -	0%	\$ -	\$ -
					\$ -	-	\$ -	0%	\$ -	\$ -
					\$ -	-	\$ -	0%	\$ -	\$ -
					\$ -	-	\$ -	0%	\$ -	\$ -
					\$ -	-	\$ -	0%	\$ -	\$ -
TOTAL		\$ 5,379,524	\$ 1,138,765	\$ -	\$ 6,518,289	\$ 569,383	\$ 5,948,907		\$ 404,843	\$ 6,113,446



Schedule 10 CEC - Test Year

Cumulative Eligible Capital

7,562

Additions

Cost of Eligible Capital Property Acquired during Test Year

0

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

0

x 1/2 =

0

0

0

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

7,562

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

0

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Cumulative Eligible Capital Balance

7,562

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

7,562

x 7% =

529

Cumulative Eligible Capital - Closing Balance

7,032



Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Bridge Year	Elements Amounts Not Reported for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
				Additions	Deposits			
Capital Gains Reserves ss. 203(1)			0			0	0	0
Tax Reserves Not Deductible for accounting purposes								
Reserve for residual accounts ss. 203(2)(i)			0			0	0	0
Reserve for goods and services not delivered ss. 203(1)(ii)			0			0	0	0
Reserve for unpaid amounts ss. 203(1)(i)			0			0	0	0
Costs & Share Issue Expenses ss. 203(1)(e)			0			0	0	0
Other tax reserves			0			0	0	0
			0			0	0	0
Total		0	0	0	0	0	0	0
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Incidental Circumstances (non-specific)			0			0	0	0
General reserve for test debts			0			0	0	0
Accrued Employee Future Benefits			0			0	0	0
Medical and Life Insurance			0			0	0	0
Short & Long-Term Disability			0			0	0	0
Accrued Sick Leave			0			0	0	0
Termination Costs			0			0	0	0
Other Post-Employment Benefits			0			0	0	0
Provision for Environmental Costs			0			0	0	0
Restructuring Costs			0			0	0	0
Accrued Contingent Liability Costs			0			0	0	0
Accrued Self-Insured Costs			0			0	0	0
Other Contingent Liabilities			0			0	0	0
Bonuses Accrued and Not Paid (Winn 180 Days of Year-End ss. 76(4))		0	0			0	0	0
Unpaid Amounts to Retired Persons and Not Paid (Winn 180 Days of Year-End ss. 76(4))		0	0			0	0	0
Other		0	0			0	0	0
		0	0			0	0	0
Total		0	0	0	0	0	0	0



Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

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

	Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction			
Actual/Estimated Bridge Year		22,689	-22,689
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	22,689	-22,689
Amount to be used in Test Year			
Balance available for use post Test Year	0	22,689	-22,689



Income Tax/PILs Workform for 2013 Filers

Taxable Income - Test Year

		Test Year Taxable Income
Net Income Before Taxes		278,881
	T2 S1 line #	
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104	272,700
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	0
Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves beginning of year	125	0
Reserves from financial statements- balance at end of year	126	0
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	

Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	
<i>Other Additions: (please explain in detail the nature of the item)</i>		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
	294	
	295	
	296	
	297	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		
Total Additions		272,700
Deductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	404,843
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10 CEC	405	529
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves end of year	413	0
Reserves from financial statements - balance at beginning of year	414	0
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
<i>Other deductions: (Please explain in detail the nature of the item)</i>		
Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	

Non-taxable imputed interest income on deferral and variance accounts	392	
	393	
	394	
	395	
	396	
	397	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Total Deductions		405,372
NET INCOME FOR TAX PURPOSES		146,208
Charitable donations	311	
Taxable dividends received under section 112 or 113	320	
Non-capital losses of preceding taxation years from Schedule 7-1	331	
Net-capital losses of preceding taxation years (Please show calculation)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
REGULATORY TAXABLE INCOME		146,208

Income Tax/PILs Workform for 2013 Filers

PILs Tax Provision - Test Year

Regulatory Taxable Income		Wires Only	
Ontario Income Taxes			
Income tax payable			\$ 146,208 / A
Small business credit			
Ontario Income Tax	4.50%	B	\$ 6,579 C = A * B
Ontario Small Business Threshold		D	
Rate reduction	-7.00%	E	\$ - F = D * E
Ontario Income tax			\$ 6,579 J = C + F
Combined Tax Rate and PILs			
Effective Ontario Tax Rate	4.50%	K = J / A	
Federal tax rate	11.00%	L	
Combined tax rate			15.50% M = K + L
Total Income Taxes			
Investment Tax Credits			\$ 22,662 N = A * M
Miscellaneous Tax Credits		O	
Total Tax Credits		P	
		Q = O + P	\$ -
Corporate PILs/Income Tax Provision for Test Year			\$ 22,662 R = N - Q
Corporate PILs/Income Tax Provision Gross Up ¹	84.50%	S = 1 - M	\$ 4,157 T = R / S - R
Income Tax (grossed-up)			\$ 26,819 U = R + T

Note:

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

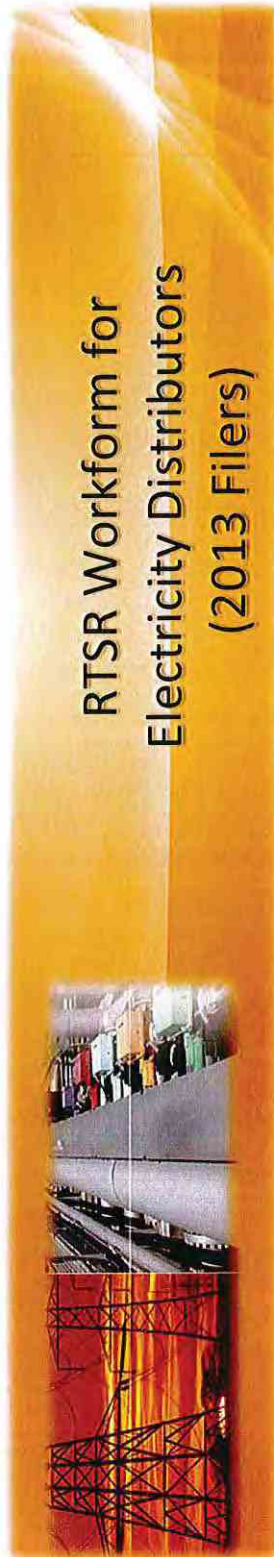
Appendix I
WCHE 2013 OM&A Expenses

5175 Maintenance of Meters	\$	12,569	\$	6,769	\$	11,096	\$	7,422	\$	19,200	\$	19,200	\$	22,400	\$	22,400	\$	21,500
5178 Customer Installations Expenses - Leased Property																		
5195 Maintenance of Other Installations on Customer Premises																		
Total - Maintenance	\$	151,973	\$	120,457	\$	118,958	\$	158,459	\$	131,200	\$	131,200	\$	138,500	\$	138,500	\$	125,200
Account Description	2009	2010	2011	2012	CGAAP	Bridge 2012	Bridge 2012	Test Year	Bridge 2012	Test Year	Application with IR adjustments	Settlement						
Actuals													MIFRS	MIFRS				
Billing and Collecting																		
5305 Supervision																		
5310 Meter Reading Expense	\$	87,665	\$	85,080	\$	91,173	\$	79,795	\$	97,900	\$	102,100	\$	102,100	\$	102,100	\$	102,100
5315 Customer Billing	\$	274,605	\$	276,032	\$	325,991	\$	316,799	\$	406,900	\$	382,300	\$	432,300	\$	432,300	\$	375,000
5320 Collecting																		
5325 Collecting - Cash Over and Short	-\$	10	-\$	100	\$	100	-\$	30										
5330 Collection Charges																		
5335 Bad Debt Expense	\$		\$	10,000			\$	-	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	5,000
5340 Miscellaneous Customer Accounts Expenses																		
Total - Billing and Collecting	\$	362,260	\$	371,012	\$	417,264	\$	396,564	\$	514,800	\$	494,400	\$	544,400	\$	544,400	\$	482,100
Account Description	2009	2010	2011	2012	CGAAP	Bridge 2012	Bridge 2012	Test Year	Bridge 2012	Test Year	Application with IR adjustments	Settlement						
Actuals													MIFRS	MIFRS				
Community Relations																		
5405 Supervision																		
5410 Community Relations - Sundry	\$	11,701	\$	3,654	\$	10,951	\$	10,720	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000
5415 Energy Conservation																		
5420 Community Safety Program																		
5425 Miscellaneous Customer Service and Informational Expenses																		
5505 Supervision																		
5510 Demonstrating and Selling Expense																		
5515 Advertising Expenses	\$	3,964	\$	3,907	\$	3,345	\$	2,938	\$	5,000	\$	5,000	\$	5,000	\$	5,000	\$	3,250
5520 Miscellaneous Sales Expense																		
Total - Community Relations	\$	15,665	\$	7,561	\$	14,296	\$	13,658	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	13,250
Account Description	2009	2010	2011	2012	CGAAP	Bridge 2012	Bridge 2012	Test Year	Bridge 2012	Test Year	Application with IR adjustments	Settlement						
Actuals													MIFRS	MIFRS				
Administrative and General Expenses																		
5605 Executive Salaries and Expenses	\$	50,128	\$	50,160	\$	50,715	\$	49,755	\$	56,500	\$	57,000	\$	57,000	\$	57,000	\$	57,000
5610 Management Salaries and Expenses	\$	11,526	\$	10,188	\$	10,315	\$	12,862	\$	13,750	\$	14,250	\$	14,250	\$	14,250	\$	13,500
5615 General Administrative Salaries and Expenses	\$	83,647	\$	81,501	\$	85,917	\$	107,563	\$	84,825	\$	87,325	\$	87,325	\$	87,325	\$	87,325
5620 Office Supplies and Expenses	\$	3,329	\$	2,579	\$	1,040	\$	2,114	\$	1,500	\$	1,500	\$	1,500	\$	1,500	\$	1,500
5625 Administrative Expense Transferred - Credit																		
5630 Outside Services Employed	\$	310,801	\$	252,344	\$	260,204	\$	349,790	\$	637,970	\$	431,400	\$	431,400	\$	431,400	\$	412,033
5635 Property Insurance	\$	26,323	\$	23,644	\$	26,070	\$	19,783	\$	27,200	\$	28,500	\$	28,500	\$	28,500	\$	27,000
5640 Injuries and Damages																		
5645 OMERS Pensions and Benefits																		
5646 Employee Pensions and OPEB																		
5647 Employee Sick Leave																		
5650 Franchise Requirements																		
5655 Regulatory Expenses	\$	31,703	\$	15,123	\$	17,769	\$	24,928	\$	35,900	\$	25,100	\$	108,850	\$	108,850	\$	85,800
5660 General Advertising Expenses																		
5665 Miscellaneous General Expenses	\$	52,131	\$	48,737	\$	47,228	\$	61,474	\$	48,870	\$	48,870	\$	50,895	\$	50,895	\$	47,100
5670 Rent	\$	32,829	\$	58,616	\$	62,362	\$	76,768	\$	66,000	\$	66,000	\$	70,000	\$	124,000	\$	101,792

5672 Lease Payment Charge	\$ 83,751	\$ 47,534	\$ 37,250	\$ 55,364	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
5675 Maintenance of General Plant									
5680 Electrical Safety Authority Fees									
5681 Special Purpose Charge Expense									
5685 Independent Electricity System Operator Fees and Penalties									
5695 OM&A Contra Account									
6205 Donations									
6205 Donations, Sub-account LEAP Funding									
Total - Administrative and General Expenses	\$ 686,168	\$ 590,426	\$ 598,870	\$ 760,401	\$ 1,022,515	\$ 1,022,515	\$ 1,022,515	\$ 815,970	\$ 885,950
Total OM&A	\$ 1,434,993	\$ 1,306,580	\$ 1,376,819	\$ 1,663,758	\$ 2,101,515	\$ 2,101,515	\$ 2,101,515	\$ 1,845,829	\$ 1,755,000
Adjustments for non-recoverable items									
5681 Special Purpose Charge Expense									
6205 Donations									
Total Recoverable OM&A	\$ 1,434,993	\$ 1,306,580	\$ 1,376,819	\$ 1,663,758	\$ 2,101,515	\$ 2,101,515	\$ 2,101,515	\$ 1,845,829	

	2013	2012
Operations	381,959	334,676
Maintenance	138,500	158,459
Billing and Collecting	494,400	396,564
Community Relations	15,000	13,658
Admininstration	815,970	760,401
rate application	-	51,780
		<u>1,611,978</u>
Leap	2,000	2,000
COS	83,750	67,000
Rent	54,000	30,000
Harris	50,000	75,000
	<u>2,035,579</u>	<u>1,785,978</u>

Appendix J
Retail Transmission



1. Select the appropriate rate classes that appear on your most recent Board-Approved Tariff of Rates and Charges.
2. Enter the RTS Network and Connection Rate as it appears on the Tariff of Rates and Charges

Rate Class	Unit	RTSR-Network	RTSR-Connection
Residential	kWh	\$ 0.0063	\$ 0.0051
General Service Less Than 50 kW	kWh	\$ 0.0058	\$ 0.0045
General Service 50 to 499 kW	kW	\$ 2.3120	\$ 1.8004
General Service 500 to 4,999 kW	kW	\$ 2.4556	\$ 1.9738
Large Use	kW	\$ 2.7192	\$ 2.2569
Street Lighting	kW	\$ 1.7437	\$ 1.4208
Sentinel Lighting	kW	\$ 1.7527	\$ 1.4208
Unmetered Scattered Load	kWh	\$ 0.0058	\$ 0.0045
Choose Rate Class			
Choose Rate Class			
Choose Rate Class			
Choose Rate Class			
Choose Rate Class			
Choose Rate Class			
Choose Rate Class			
Choose Rate Class			
Choose Rate Class			
Choose Rate Class			
Choose Rate Class			
Choose Rate Class			



In the green shaded cells, enter the most recent reported RRR billing determinants. Please ensure that billing determinants are non-loss adjusted.

Rate Class	Unit	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Load Factor	Loss Adjusted Billed kWh	Billed kW
Residential	kWh	25,980,284				25,980,284	-
General Service Less Than 50 kW	kWh	14,543,432				14,543,432	-
General Service 50 to 499 kW	kW		68,392		0.00%	-	68,392
General Service 500 to 4,999 kW	kW		31,534		0.00%	-	31,534
Large Use	kW		149,366		0.00%	-	149,366
Street Lighting	kW		2,721		0.00%	-	2,721
Sentinel Lighting	kW		1		0.00%	-	1
Unmetered Scattered Load	kWh	84,324				84,324	-



RTSR Workform for Electricity Distributors (2013 Filers)

Uniform Transmission Rates		Unit	Effective January 1, 2011	Effective January 1, 2012	Effective January 1, 2013
Rate Description			Rate	Rate	Rate
Network Service Rate		kW	\$ 3.22	\$ 3.57	\$ 3.63
Line Connection Service Rate		kW	\$ 0.79	\$ 0.80	\$ 0.75
Transformation Connection Service Rate		kW	\$ 1.77	\$ 1.86	\$ 1.85
Hydro One Sub-Transmission Rates		Unit	Effective January 1, 2011	Effective January 1, 2012	Effective January 1, 2013
Rate Description			Rate	Rate	Rate
Network Service Rate		kW	\$ 2.65	\$ 2.65	\$ 3.18
Line Connection Service Rate		kW	\$ 0.64	\$ 0.64	\$ 0.70
Transformation Connection Service Rate		kW	\$ 1.50	\$ 1.50	\$ 1.63
Both Line and Transformation Connection Service Rate		kW	\$ 2.14	\$ 2.14	\$ 2.33
Hydro One Sub-Transmission Rate Rider 6A		Unit	Effective January 1, 2011	Effective January 1, 2012	Effective January 1, 2013
Rate Description			Rate	Rate	Rate
RSVA Transmission network - 4714 - which affects 1584		kW	\$ 0.0470	\$ -	\$ -
RSVA Transmission connection - 4716 - which affects 1586		kW	-\$ 0.0250	\$ -	\$ -
RSVA LV - 4750 - which affects 1550		kW	\$ 0.0580	\$ -	\$ -
RARA 1 - 2252 - which affects 1590		kW	-\$ 0.0750	\$ -	\$ -
Hydro One Sub-Transmission Rate Rider 6A		kW	<u>\$ 0.0050</u>	<u>\$ -</u>	<u>\$ -</u>



RTSR Workform for Electricity Distributors (2013 Filers)

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data".
For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	24,415	\$3.22	\$ 78,616	26,103	\$0.79	\$ 20,621	26,103	\$1.77	\$ 46,202	\$ 66,823
February	23,028	\$3.22	\$ 74,150	24,877	\$0.79	\$ 19,653	24,877	\$1.77	\$ 44,032	\$ 63,685
March	20,034	\$3.22	\$ 64,509	23,780	\$0.79	\$ 18,786	23,780	\$1.77	\$ 42,091	\$ 60,877
April	22,765	\$3.22	\$ 73,303	23,995	\$0.79	\$ 18,956	23,995	\$1.77	\$ 42,471	\$ 61,427
May	23,446	\$3.22	\$ 75,496	23,446	\$0.79	\$ 18,522	23,446	\$1.77	\$ 41,499	\$ 60,021
June	23,449	\$3.22	\$ 75,506	23,692	\$0.79	\$ 18,717	23,692	\$1.77	\$ 41,935	\$ 60,652
July	25,307	\$3.22	\$ 81,489	26,086	\$0.79	\$ 20,608	26,086	\$1.77	\$ 46,172	\$ 66,780
August	21,791	\$3.22	\$ 70,167	25,636	\$0.79	\$ 20,252	25,636	\$1.77	\$ 45,376	\$ 65,628
September	18,235	\$3.22	\$ 58,717	21,453	\$0.79	\$ 16,948	21,453	\$1.77	\$ 37,972	\$ 54,920
October	19,697	\$3.22	\$ 63,424	21,557	\$0.79	\$ 17,030	21,557	\$1.77	\$ 38,156	\$ 55,186
November	23,411	\$3.22	\$ 75,383	23,411	\$0.79	\$ 18,495	23,411	\$1.77	\$ 41,437	\$ 59,932
December	39,777	\$3.22	\$ 128,082	46,797	\$0.79	\$ 36,970	46,797	\$1.77	\$ 82,831	\$ 119,801
Total	285,355	\$ 3.22	\$ 918,842	310,833	\$ 0.79	\$ 245,558	310,833	\$ 1.77	\$ 550,174	\$ 795,732

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	24,415	\$3.22	\$ 78,616	26,103	\$0.79	\$ 20,621	26,103	\$1.77	\$ 46,202	\$ 66,823
February	23,028	\$3.22	\$ 74,150	24,877	\$0.79	\$ 19,653	24,877	\$1.77	\$ 44,032	\$ 63,685
March	20,034	\$3.22	\$ 64,509	23,780	\$0.79	\$ 18,786	23,780	\$1.77	\$ 42,091	\$ 60,877
April	22,765	\$3.22	\$ 73,303	23,995	\$0.79	\$ 18,956	23,995	\$1.77	\$ 42,471	\$ 61,427
May	23,446	\$3.22	\$ 75,496	23,446	\$0.79	\$ 18,522	23,446	\$1.77	\$ 41,499	\$ 60,021
June	23,449	\$3.22	\$ 75,506	23,692	\$0.79	\$ 18,717	23,692	\$1.77	\$ 41,935	\$ 60,652
July	25,307	\$3.22	\$ 81,489	26,086	\$0.79	\$ 20,608	26,086	\$1.77	\$ 46,172	\$ 66,780
August	21,791	\$3.22	\$ 70,167	25,636	\$0.79	\$ 20,252	25,636	\$1.77	\$ 45,376	\$ 65,628
September	18,235	\$3.22	\$ 58,717	21,453	\$0.79	\$ 16,948	21,453	\$1.77	\$ 37,972	\$ 54,920
October	19,697	\$3.22	\$ 63,424	21,557	\$0.79	\$ 17,030	21,557	\$1.77	\$ 38,156	\$ 55,186
November	23,411	\$3.22	\$ 75,383	23,411	\$0.79	\$ 18,495	23,411	\$1.77	\$ 41,437	\$ 59,932
December	39,777	\$3.22	\$ 128,082	46,797	\$0.79	\$ 36,970	46,797	\$1.77	\$ 82,831	\$ 119,801
Total	285,355	\$ 3.22	\$ 918,842	310,833	\$ 0.79	\$ 245,558	310,833	\$ 1.77	\$ 550,174	\$ 795,732



RTSR Workform for Electricity Distributors (2013 Filers)

The purpose of this sheet is to calculate the expected billing when current 2012 Uniform Transmission Rates are applied against historical 2011 transmission units.

IESO				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	24,415	\$ 3.5700	\$ 87,162	26,103	\$ 0.8000	\$ 20,882	26,103	\$ 1.8600	\$ 48,552				\$ 69,434
February	23,028	\$ 3.5700	\$ 82,210	24,877	\$ 0.8000	\$ 19,902	24,877	\$ 1.8600	\$ 46,271				\$ 66,173
March	20,034	\$ 3.5700	\$ 71,521	23,780	\$ 0.8000	\$ 19,024	23,780	\$ 1.8600	\$ 44,231				\$ 63,255
April	22,765	\$ 3.5700	\$ 81,271	23,995	\$ 0.8000	\$ 19,196	23,995	\$ 1.8600	\$ 44,631				\$ 63,827
May	23,446	\$ 3.5700	\$ 83,702	23,446	\$ 0.8000	\$ 18,757	23,446	\$ 1.8600	\$ 43,610				\$ 62,366
June	23,449	\$ 3.5700	\$ 83,713	23,692	\$ 0.8000	\$ 18,954	23,692	\$ 1.8600	\$ 44,067				\$ 63,021
July	25,307	\$ 3.5700	\$ 90,346	26,086	\$ 0.8000	\$ 20,869	26,086	\$ 1.8600	\$ 48,520				\$ 69,389
August	21,791	\$ 3.5700	\$ 77,794	25,636	\$ 0.8000	\$ 20,509	25,636	\$ 1.8600	\$ 47,683				\$ 68,192
September	18,235	\$ 3.5700	\$ 65,099	21,453	\$ 0.8000	\$ 17,162	21,453	\$ 1.8600	\$ 39,903				\$ 57,065
October	19,697	\$ 3.5700	\$ 70,318	21,557	\$ 0.8000	\$ 17,246	21,557	\$ 1.8600	\$ 40,096				\$ 57,342
November	23,411	\$ 3.5700	\$ 83,577	23,411	\$ 0.8000	\$ 18,729	23,411	\$ 1.8600	\$ 43,544				\$ 62,273
December	39,777	\$ 3.5700	\$ 142,004	46,797	\$ 0.8000	\$ 37,438	46,797	\$ 1.8600	\$ 87,042				\$ 124,480
Total	285,355	\$ 3.57	\$ 1,018,717	310,833	\$ 0.80	\$ 248,666	310,833	\$ 1.86	\$ 578,149				\$ 826,816

Hydro One				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	-			\$ -
February	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	-			\$ -
March	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	-			\$ -
April	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	-			\$ -
May	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	-			\$ -
June	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	-			\$ -
July	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	-			\$ -
August	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	-			\$ -
September	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	-			\$ -
October	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	-			\$ -
November	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	-			\$ -
December	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	-			\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-			\$ -

Total				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	24,415	\$ 3.57	\$ 87,162	26,103	\$ 0.80	\$ 20,882	26,103	\$ 1.86	\$ 48,552				\$ 69,434
February	23,028	\$ 3.57	\$ 82,210	24,877	\$ 0.80	\$ 19,902	24,877	\$ 1.86	\$ 46,271				\$ 66,173
March	20,034	\$ 3.57	\$ 71,521	23,780	\$ 0.80	\$ 19,024	23,780	\$ 1.86	\$ 44,231				\$ 63,255
April	22,765	\$ 3.57	\$ 81,271	23,995	\$ 0.80	\$ 19,196	23,995	\$ 1.86	\$ 44,631				\$ 63,827
May	23,446	\$ 3.57	\$ 83,702	23,446	\$ 0.80	\$ 18,757	23,446	\$ 1.86	\$ 43,610				\$ 62,366
June	23,449	\$ 3.57	\$ 83,713	23,692	\$ 0.80	\$ 18,954	23,692	\$ 1.86	\$ 44,067				\$ 63,021
July	25,307	\$ 3.57	\$ 90,346	26,086	\$ 0.80	\$ 20,869	26,086	\$ 1.86	\$ 48,520				\$ 69,389
August	21,791	\$ 3.57	\$ 77,794	25,636	\$ 0.80	\$ 20,509	25,636	\$ 1.86	\$ 47,683				\$ 68,192
September	18,235	\$ 3.57	\$ 65,099	21,453	\$ 0.80	\$ 17,162	21,453	\$ 1.86	\$ 39,903				\$ 57,065
October	19,697	\$ 3.57	\$ 70,318	21,557	\$ 0.80	\$ 17,246	21,557	\$ 1.86	\$ 40,096				\$ 57,342
November	23,411	\$ 3.57	\$ 83,577	23,411	\$ 0.80	\$ 18,729	23,411	\$ 1.86	\$ 43,544				\$ 62,273
December	39,777	\$ 3.57	\$ 142,004	46,797	\$ 0.80	\$ 37,438	46,797	\$ 1.86	\$ 87,042				\$ 124,480
Total	285,355	\$ 3.57	\$ 1,018,717	310,833	\$ 0.80	\$ 248,666	310,833	\$ 1.86	\$ 578,149				\$ 826,816



RTSR Workform for Electricity Distributors (2013 Filers)

The purpose of this sheet is to calculate the expected billing when forecasted 2013 Uniform Transmission Rates are applied against historical 2011 transmission units.

IESO				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	24,415	\$ 3.6300	\$ 88,626	26,103	\$ 0.7500	\$ 19,577	26,103	\$ 1.8500	\$ 48,291				\$ 67,868
February	23,028	\$ 3.6300	\$ 83,592	24,877	\$ 0.7500	\$ 18,658	24,877	\$ 1.8500	\$ 46,022				\$ 64,680
March	20,034	\$ 3.6300	\$ 72,723	23,780	\$ 0.7500	\$ 17,835	23,780	\$ 1.8500	\$ 43,993				\$ 61,828
April	22,765	\$ 3.6300	\$ 82,637	23,995	\$ 0.7500	\$ 17,996	23,995	\$ 1.8500	\$ 44,391				\$ 62,387
May	23,446	\$ 3.6300	\$ 85,109	23,446	\$ 0.7500	\$ 17,585	23,446	\$ 1.8500	\$ 43,375				\$ 60,960
June	23,449	\$ 3.6300	\$ 85,120	23,692	\$ 0.7500	\$ 17,769	23,692	\$ 1.8500	\$ 43,830				\$ 61,599
July	25,307	\$ 3.6300	\$ 91,864	26,086	\$ 0.7500	\$ 19,565	26,086	\$ 1.8500	\$ 48,259				\$ 67,824
August	21,791	\$ 3.6300	\$ 79,101	25,636	\$ 0.7500	\$ 19,227	25,636	\$ 1.8500	\$ 47,427				\$ 66,654
September	18,235	\$ 3.6300	\$ 66,193	21,453	\$ 0.7500	\$ 16,090	21,453	\$ 1.8500	\$ 39,688				\$ 55,778
October	19,697	\$ 3.6300	\$ 71,500	21,557	\$ 0.7500	\$ 16,168	21,557	\$ 1.8500	\$ 39,880				\$ 56,048
November	23,411	\$ 3.6300	\$ 84,982	23,411	\$ 0.7500	\$ 17,558	23,411	\$ 1.8500	\$ 43,310				\$ 60,869
December	39,777	\$ 3.6300	\$ 144,391	46,797	\$ 0.7500	\$ 35,098	46,797	\$ 1.8500	\$ 86,574				\$ 121,672
Total	285,355	\$ 3.63	\$ 1,035,839	310,833	\$ 0.75	\$ 233,125	310,833	\$ 1.85	\$ 575,041				\$ 808,166

Hydro One				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 3.1800	\$ -	-	\$ 0.7000	\$ -	-	\$ 1.6300	\$ -	-			\$ -
February	-	\$ 3.1800	\$ -	-	\$ 0.7000	\$ -	-	\$ 1.6300	\$ -	-			\$ -
March	-	\$ 3.1800	\$ -	-	\$ 0.7000	\$ -	-	\$ 1.6300	\$ -	-			\$ -
April	-	\$ 3.1800	\$ -	-	\$ 0.7000	\$ -	-	\$ 1.6300	\$ -	-			\$ -
May	-	\$ 3.1800	\$ -	-	\$ 0.7000	\$ -	-	\$ 1.6300	\$ -	-			\$ -
June	-	\$ 3.1800	\$ -	-	\$ 0.7000	\$ -	-	\$ 1.6300	\$ -	-			\$ -
July	-	\$ 3.1800	\$ -	-	\$ 0.7000	\$ -	-	\$ 1.6300	\$ -	-			\$ -
August	-	\$ 3.1800	\$ -	-	\$ 0.7000	\$ -	-	\$ 1.6300	\$ -	-			\$ -
September	-	\$ 3.1800	\$ -	-	\$ 0.7000	\$ -	-	\$ 1.6300	\$ -	-			\$ -
October	-	\$ 3.1800	\$ -	-	\$ 0.7000	\$ -	-	\$ 1.6300	\$ -	-			\$ -
November	-	\$ 3.1800	\$ -	-	\$ 0.7000	\$ -	-	\$ 1.6300	\$ -	-			\$ -
December	-	\$ 3.1800	\$ -	-	\$ 0.7000	\$ -	-	\$ 1.6300	\$ -	-			\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-			\$ -

Total				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	24,415	\$ 3.63	\$ 88,626	26,103	\$ 0.75	\$ 19,577	26,103	\$ 1.85	\$ 48,291				\$ 67,868
February	23,028	\$ 3.63	\$ 83,592	24,877	\$ 0.75	\$ 18,658	24,877	\$ 1.85	\$ 46,022				\$ 64,680
March	20,034	\$ 3.63	\$ 72,723	23,780	\$ 0.75	\$ 17,835	23,780	\$ 1.85	\$ 43,993				\$ 61,828
April	22,765	\$ 3.63	\$ 82,637	23,995	\$ 0.75	\$ 17,996	23,995	\$ 1.85	\$ 44,391				\$ 62,387
May	23,446	\$ 3.63	\$ 85,109	23,446	\$ 0.75	\$ 17,585	23,446	\$ 1.85	\$ 43,375				\$ 60,960
June	23,449	\$ 3.63	\$ 85,120	23,692	\$ 0.75	\$ 17,769	23,692	\$ 1.85	\$ 43,830				\$ 61,599
July	25,307	\$ 3.63	\$ 91,864	26,086	\$ 0.75	\$ 19,565	26,086	\$ 1.85	\$ 48,259				\$ 67,824
August	21,791	\$ 3.63	\$ 79,101	25,636	\$ 0.75	\$ 19,227	25,636	\$ 1.85	\$ 47,427				\$ 66,654
September	18,235	\$ 3.63	\$ 66,193	21,453	\$ 0.75	\$ 16,090	21,453	\$ 1.85	\$ 39,688				\$ 55,778
October	19,697	\$ 3.63	\$ 71,500	21,557	\$ 0.75	\$ 16,168	21,557	\$ 1.85	\$ 39,880				\$ 56,048
November	23,411	\$ 3.63	\$ 84,982	23,411	\$ 0.75	\$ 17,558	23,411	\$ 1.85	\$ 43,310				\$ 60,869
December	39,777	\$ 3.63	\$ 144,391	46,797	\$ 0.75	\$ 35,098	46,797	\$ 1.85	\$ 86,574				\$ 121,672
Total	285,355	\$ 3.63	\$ 1,035,839	310,833	\$ 0.75	\$ 233,125	310,833	\$ 1.85	\$ 575,041				\$ 808,166



The purpose of this sheet is to re-align the current RTS Network Rates to recover current wholesale network costs.

Rate Class	Unit	Current RTSR-Network	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR Network
Residential	kWh	\$ 0.0063	25,980,284	-	\$ 163,676	18.3%	\$ 186,306	\$ 0.0072
General Service Less Than 50 kW	kWh	\$ 0.0058	14,543,432	-	\$ 84,352	9.4%	\$ 96,015	\$ 0.0066
General Service 50 to 499 kW	kW	\$ 2.3120	-	68,392	\$ 158,122	17.7%	\$ 179,985	\$ 2.6317
General Service 500 to 4,999 kW	kW	\$ 2.4556	-	31,534	\$ 77,435	8.7%	\$ 88,141	\$ 2.7951
Large Use	kW	\$ 2.7192	-	149,366	\$ 406,156	45.4%	\$ 462,312	\$ 3.0952
Street Lighting	kW	\$ 1.7437	-	2,721	\$ 4,745	0.5%	\$ 5,401	\$ 1.9848
Sentinel Lighting	kW	\$ 1.7527	-	1	\$ 1	0.0%	\$ 1	\$ 1.9950
Unmetered Scattered Load	kWh	\$ 0.0058	84,324	-	\$ 489	0.1%	\$ 557	\$ 0.0066
					\$ 894,976			



RTSR Workform for Electricity Distributors (2013 Filers)

The purpose of this sheet is to re-align the current RTS Connection Rates to recover current wholesale connection costs.

Rate Class	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR Connection
Residential	kWh	\$ 0.0051	25,980,284	-	\$ 132,499	18.3%	\$ 151,176	\$ 0.0058
General Service Less Than 50 kW	kWh	\$ 0.0045	14,543,432	-	\$ 65,445	9.0%	\$ 74,670	\$ 0.0051
General Service 50 to 499 kW	kW	\$ 1.8004	-	68,392	\$ 123,133	17.0%	\$ 140,489	\$ 2.0542
General Service 500 to 4,999 kW	kW	\$ 1.9738	-	31,534	\$ 62,242	8.6%	\$ 71,015	\$ 2.2520
Large Use	kW	\$ 2.2569	-	149,366	\$ 337,104	46.5%	\$ 384,620	\$ 2.5750
Street Lighting	kW	\$ 1.4208	-	2,721	\$ 3,866	0.5%	\$ 4,411	\$ 1.6211
Sentinel Lighting	kW	\$ 1.4208	-	1	\$ 1	0.0%	\$ 1	\$ 1.6211
Unmetered Scattered Load	kWh	\$ 0.0045	84,324	-	\$ 379	0.1%	\$ 433	\$ 0.0051
					\$ 724,670			



RTSR Workform for Electricity Distributors (2013 Filers)

The purpose of this sheet is to update the re-align RTS Network Rates to recover forecast wholesale network costs.

Rate Class	Unit	Adjusted RTSR-Network	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR Network
Residential	kWh	\$ 0.0072	25,980,284	-	\$ 186,306	18.3%	\$ 189,437	\$ 0.0073
General Service Less Than 50 kW	kWh	\$ 0.0066	14,543,432	-	\$ 96,015	9.4%	\$ 97,628	\$ 0.0067
General Service 50 to 499 kW	kW	\$ 2.6317	-	68,392	\$ 179,985	17.7%	\$ 183,010	\$ 2.6759
General Service 500 to 4,999 kW	kW	\$ 2.7951	-	31,534	\$ 88,141	8.7%	\$ 89,623	\$ 2.8421
Large Use	kW	\$ 3.0952	-	149,366	\$ 462,312	45.4%	\$ 470,082	\$ 3.1472
Street Lighting	kW	\$ 1.9848	-	2,721	\$ 5,401	0.5%	\$ 5,491	\$ 2.0181
Sentinel Lighting	kW	\$ 1.9950	-	1	\$ 1	0.0%	\$ 2	\$ 2.0286
Unmetered Scattered Load	kWh	\$ 0.0066	84,324	-	\$ 557	0.1%	\$ 566	\$ 0.0067
					\$ 1,018,717			



The purpose of this sheet is to update the re-aligned RTS Connection Rates to recover forecast wholesale connection costs.

Rate Class	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR Connection
Residential	kWh	\$ 0.0058	25,980,284	-	\$ 151,176	18.3%	\$ 147,766	\$ 0.0057
General Service Less Than 50 kW	kWh	\$ 0.0051	14,543,432	-	\$ 74,670	9.0%	\$ 72,986	\$ 0.0050
General Service 50 to 499 kW	kW	\$ 2.0542	-	68,392	\$ 140,489	17.0%	\$ 137,320	\$ 2.0078
General Service 500 to 4,999 kW	kW	\$ 2.2520	-	31,534	\$ 71,015	8.6%	\$ 69,413	\$ 2.2012
Large Use	kW	\$ 2.5750	-	149,366	\$ 384,620	46.5%	\$ 375,945	\$ 2.5169
Street Lighting	kW	\$ 1.6211	-	2,721	\$ 4,411	0.5%	\$ 4,311	\$ 1.5845
Sentinel Lighting	kW	\$ 1.6211	-	1	\$ 1	0.0%	\$ 1	\$ 1.5845
Unmetered Scattered Load	kWh	\$ 0.0051	84,324	-	\$ 433	0.1%	\$ 423	\$ 0.0050
					\$ 826,816			



For Cost of Service Applicants, please enter the following Proposed K IS rates into your rates model.

For IRM applicants, please enter these rates into the 2013 IRM Rate Generator, Sheet 11 "Proposed Rates", column I. Please note that the rate description for the RTSRs has been transferred to Sheet 11, Column A from Sheet 4.

Rate Class	Unit	Proposed RTSR Network	Proposed RTSR Connection
Residential	kWh	\$ 0.0073	\$ 0.0057
General Service Less Than 50 kW	kWh	\$ 0.0067	\$ 0.0050
General Service 50 to 499 kW	kW	\$ 2.6759	\$ 2.0078
General Service 500 to 4,999 kW	kW	\$ 2.8421	\$ 2.2012
Large Use	kW	\$ 3.1472	\$ 2.5169
Street Lighting	kW	\$ 2.0181	\$ 1.5845
Sentinel Lighting	kW	\$ 2.0286	\$ 1.5845
Unmetered Scattered Load	kWh	\$ 0.0067	\$ 0.0050

Appendix K
Smart Meters and Stranded Meters

WCHE applied the weighted allocators to all classes in error

The stranded meter rider has been recalculated below using the relative proportion of only the Residential and GS< 50 classes

2009 dollar weighted allocators

Residential	45.61%	\$	1,069,427
GS < 50kW	16.74%		392,520
GS > 50 to 499 kW	15.95%		373,984
GS > 500 kW to 4999 kW	6.80%		159,476
Large use	11.84%		277,567
Sentinel lighting	0.07%		1,555
Street lights	2.62%		61,513
Unmetered	0.36%		8,460
	100.00%	\$	2,344,502

Stranded Asset Value

169,251

	Relative proportion	Allocation	2013 forecast # of Customers	4 year recovery
Residential	73.16%	\$ 123,810	3234	\$ 0.7976
GS < 50kW	26.85%	45,441	461	2.0536
	100.00%	\$ 169,251	3695	



Smart Meter Model for Electricity Distributors (2013 Filers)

distributors must enter all incremental costs related to their smart meter programs and all revenues recovered to date in the applicable tabs except for those costs (and scaled revenues) for which the Board has approved on a final basis, i.e. capital costs have been included in rate base and O&M&A costs in revenue requirement.

2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for O&M&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted O&M&A for 2012 for all smart meters in service.

Smart Meter Capital Cost and Operational Expense Data

Smart Meter Installation Plan

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

	2006	2007	2008	2009	2010	2011	2012	2013	Total
Residential									
General Service < 50 kW				1,544	1,690	92			3,326
Actual/Planned number of Smart Meters installed (Residential and GS < 50 kW only)				191	291	13			495
Percentage of Residential and GS < 50 kW Smart Meter Installations Completed				17.35	19.81	105			3821
Actual/Planned number of GS > 50 kW meters installed				45.41%	97.25%	100.00%	0.00%	100.00%	100.00%
Other (please identify)									0
Total Number of Smart Meters installed or planned to be installed				1735	1981	105			3821

Capital Costs

1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)

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

1.1.2 Installation Costs (may include meter kits, labor, vehicle, benefits, etc.)

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

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

Total Advanced Metering Communications Devices (AMCD)

Asset Type

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

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Smart Meter

Smart Meter

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

1.2.1 Collectors

1.2.2 Repairs (may include meter license, etc.)

1.2.3 Installation (may include meter suite and plug, collector computer hardware, etc.)

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

Asset Type

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

Smart Meter

1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	Forecast
	1.3.1 Computer Hardware								\$ -
	1.3.2 Computer Software								\$ -
	1.3.3 Computer Software Licenses & Installation (includes hardware and software) (may include AS400 disk space, backup and recovery computer, UPS, etc.)								\$ -
	Total Advanced Metering Control Computer (AMCC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.4 WIDE AREA NETWORK (WAN)	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	Forecast
	1.4.1 Activation Fees								\$ -
	Total Wide Area Network (WAN)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY (Please provide a descriptive title and identify nature of beyond minimum functionality costs)	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	Forecast
	1.5.1 Customer Equipment (including repair of damaged equipment)								\$ -
	1.5.2 AMI Interfaces to CIS						13,982		\$ 36,788
	1.5.3 Professional Fees					22,806			\$ 30,600
	1.5.4 Integration					30,600			\$ -
	1.5.5 Program Management								\$ -
	1.5.6 Other AMI Capital								\$ -
	Total Other AMI Capital Costs Related to Minimum Functionality	\$ -	\$ -	\$ -	\$ 53,406	\$ 13,982	\$ -	\$ -	\$ 67,388
	Total Capital Costs Related to Minimum Functionality	\$ -	\$ -	\$ -	\$ 207,257	\$ 18,824	\$ -	\$ -	\$ 565,777
1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive title and identify nature of beyond minimum functionality costs)	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	Forecast
	1.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O Reg 425/06								\$ -
	1.6.2 Costs for deployment of smart meters to customers other than residential and small general service								\$ -
	1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc.								\$ -
	Total Capital Costs Beyond Minimum Functionality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Smart Meter Capital Costs		\$ -	\$ -	\$ -	\$ 207,257	\$ 18,824	\$ -	\$ -	\$ 565,777

OM&A Expenses									
21. ADVANCED METERING COMMUNICATION DEVICE (AMCD)									
21.1. Maintenance (may include meter verification costs, etc.)									\$ -
21.2. Other (please specify)									\$ -
Total Incremental AMCD OM&A Costs									\$ -
22. ADVANCED METERING REGIONAL COLLECTOR (AMRO) (includes LAN)									
22.1. Maintenance									\$ -
22.2. Other (please specify)									\$ -
Total Incremental AMRC OM&A Costs									\$ -
23. ADVANCED METERING CONTROL COMPUTER (AMCO)									
23.1. Hardware Maintenance (may include server support, etc.)									\$ -
23.2. Software Maintenance (may include maintenance support, etc.)									\$ -
23.2. Other (please specify)									\$ -
Total Incremental AMCC OM&A Costs									\$ -
24. WIDE AREA NETWORK (WAN)									
24.1. WAN Maintenance									\$ -
24.2. Other (please specify)									\$ -
Total Incremental AMRC OM&A Costs									\$ -
25. OTHER AMI OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY									
25.1. Business Process Redesign									\$ -
25.2. Customer Communication (may include project communication, etc.)						3,489			\$ 4,410
25.3. Program Management				912					\$ 24,371
25.4. Change Management (may include training, etc.)				24,371					\$ -
25.5. Administration Costs									\$ 6,202
25.6. Other AMI Expenses (please specify)				2,950		628			\$ -
Total Other AMI OM&A Costs Related to Minimum Functionality				\$ 27,633		\$ 4,126			\$ 34,983
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY				\$ 27,633		\$ 4,126			\$ 34,983
26. OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY									
26.1. Costs related to technical capabilities of the smart meters or related communications infrastructure that exceed those specified in IO Reg 425/06									\$ -
26.2. Costs for deployment of smart meters to customers other than residential and small general service									\$ -
26.3. Costs for TCU rate implementation, CIS system upgrades, web presentation, integration with the MCH/R, etc.									\$ -
Total OM&A Costs Beyond Minimum Functionality									\$ -
Total Smart Meter OM&A Costs						\$ 4,126			\$ 34,983



Smart Meter Model for Electricity Distributors (2013 Filers)

	2006	2007	2008	2009	2010	2011	2012	2013
Cost of Capital								
Capital Structure¹								
Deemed Short-term Debt Capitalization			4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Deemed Long-term Debt Capitalization	50.0%	50.0%	49.3%	52.7%	56.0%	56.0%	56.0%	56.0%
Deemed Equity Capitalization	50.0%	50.0%	46.7%	43.3%	40.0%	40.0%	40.0%	40.0%
Preferred Shares								
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cost of Capital Parameters								
Deemed Short-term Debt Rate			4.47%	1.33%	2.07%	2.43%	2.08%	2.08%
Long-term Debt Rate (actual/embedded/deemed) ²	6.25%	6.25%	5.92%	7.62%	5.87%	5.48%	4.41%	3.68%
Target Return on Equity (ROE)	9.0%	9.00%	8.57%	8.01%	9.85%	9.66%	9.12%	8.98%
Return on Preferred Shares								
WACC	7.63%	7.63%	7.10%	7.54%	7.31%	7.03%	6.20%	5.74%
Working Capital Allowance								
Working Capital Allowance Rate (% of the sum of Cost of Power + controllable expenses)	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	13.0%
Taxes/PILs								
Aggregate Corporate Income Tax Rate	36.12%	36.12%	33.50%	16.50%	20.38%	15.50%	16.00%	16.00%
Capital Tax (until July 1st, 2010)	0.30%	0.225%	0.225%	0.225%	0.075%	0.00%	0.00%	0.00%



Net Fixed Assets - Smart Meters

	2006	2007	2008	2009	2010	2011	2012
Gross Book Value							
Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ 338,453	\$ 522,904	\$ 527,746
Capital Additions during year (from Smart Meter Costs)	\$ -	\$ -	\$ -	\$ 338,453	\$ 184,451	\$ 4,842	\$ -
Retirements/Removals (if applicable)							
Closing Balance	\$ -	\$ -	\$ -	\$ 338,453	\$ 522,904	\$ 527,746	\$ 527,746
Accumulated Depreciation							
Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ 11,282	\$ 39,994	\$ 75,015
Amortization expense during year	\$ -	\$ -	\$ -	\$ 11,282	\$ 28,712	\$ 35,022	\$ 35,183
Retirements/Removals (if applicable)							
Closing Balance	\$ -	\$ -	\$ -	\$ 11,282	\$ 39,994	\$ 75,015	\$ 110,198
Net Book Value							
Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ 327,171	\$ 482,910	\$ 452,731
Closing Balance	\$ -	\$ -	\$ -	\$ 327,171	\$ 482,910	\$ 452,731	\$ 417,548
Average Net Book Value	\$ -	\$ -	\$ -	\$ 163,586	\$ 405,041	\$ 467,821	\$ 435,139

Net Fixed Assets - Computer Hardware

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

Net Fixed Assets - Computer Software (including Applications Software)

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

Net Fixed Assets - Tools and Equipment

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

Net Fixed Assets - Other Equipment

Gross Book Value												
Opening Balance	\$	-	\$	-	\$	-	\$	1,243	\$	1,243	\$	1,243
Capital Additions during year (from Smart Meter Costs)	\$	-	\$	-	\$	-	\$	1,243	\$	-	\$	-
Retirements/Removals (if applicable)	\$	-	\$	-	\$	-	\$	1,243	\$	-	\$	-
Closing Balance	\$	-	\$	-	\$	-	\$	1,243	\$	1,243	\$	1,243
Accumulated Depreciation												
Opening Balance	\$	-	\$	-	\$	-	\$	-	\$	248	\$	372
Amortization expense during year	\$	-	\$	-	\$	-	\$	124	\$	124	\$	124
Retirements/Removals (if applicable)	\$	-	\$	-	\$	-	\$	124	\$	-	\$	-
Closing Balance	\$	-	\$	-	\$	-	\$	124	\$	372	\$	496
Net Book Value												
Opening Balance	\$	-	\$	-	\$	-	\$	-	\$	1,491	\$	1,615
Closing Balance	\$	-	\$	-	\$	-	\$	1,367	\$	1,615	\$	1,739
Average Net Book Value	\$	-	\$	-	\$	-	\$	664	\$	1,553	\$	1,677

2013

\$	527,746
\$	-
\$	527,746

\$	110,198
\$	36,183
\$	145,381

\$	417,548
\$	382,365
\$	399,956

\$	-
\$	-
\$	-

\$	-
\$	-
\$	-

\$	-
\$	-
\$	-

\$	36,788
\$	-
\$	36,788

\$	9,636
\$	3,678
\$	13,314

\$	46,424
\$	50,102
\$	48,263

\$	-
\$	-
\$	-

\$	-
\$	-
\$	-

\$	-
\$	-
\$	-

\$	1,243
\$	-
\$	1,243

\$	496
\$	124
\$	620

\$	1,739
\$	1,863
\$	1,801



Smart Meter Model for Electricity Distributors (2013 Filers)

Average Net Fixed Asset Values (from Sheet 4)									
	2006	2007	2008	2009	2010	2011	2012	2013	
Smart Meters	\$ -	\$ -	\$ -	\$ 163,586	\$ 405,041	\$ 467,821	\$ 435,139	\$ 399,956	
Computer Hardware	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	
Computer Software	\$ -	\$ -	\$ -	\$ -	\$ 12,543	\$ 33,916	\$ 44,585	\$ 48,263	
Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Equipment	\$ -	\$ -	\$ -	\$ 684	\$ 1,429	\$ 1,553	\$ 1,677	\$ 1,801	
Total Net Fixed Assets	\$ -	\$ -	\$ -	\$ 164,269	\$ 419,013	\$ 503,290	\$ 481,401	\$ 450,020	
Working Capital									
Operating Expenses (from Sheet 2)	\$ -	\$ -	\$ -	\$ 27,633	\$ 3,224	\$ 4,126	\$ -	\$ -	
Working Capital Factor (from Sheet 3)	15%	15%	15%	15%	15%	15%	15%	13%	
Working Capital Allowance	\$ -	\$ -	\$ -	\$ 4,145	\$ 484	\$ 619	\$ -	\$ -	
Incremental Smart Meter Rate Base	\$ -	\$ -	\$ -	\$ 168,414	\$ 419,496	\$ 503,908	\$ 481,401	\$ 450,020	
Return on Rate Base									
Capital Structure									
Deemed Short Term Debt	\$ -	\$ -	\$ -	\$ 6,737	\$ 16,780	\$ 20,156	\$ 19,256	\$ 18,001	
Deemed Long Term Debt	\$ -	\$ -	\$ -	\$ 88,754	\$ 234,918	\$ 282,189	\$ 269,585	\$ 252,011	
Equity	\$ -	\$ -	\$ -	\$ 72,923	\$ 167,799	\$ 201,563	\$ 192,560	\$ 180,008	
Preferred Shares	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Capitalization	\$ -	\$ -	\$ -	\$ 168,414	\$ 419,496	\$ 503,908	\$ 481,401	\$ 450,020	
Return on									
Deemed Short Term Debt	\$ -	\$ -	\$ -	\$ 90	\$ 347	\$ 490	\$ 401	\$ 374	
Deemed Long Term Debt	\$ -	\$ -	\$ -	\$ 6,763	\$ 13,790	\$ 15,464	\$ 11,889	\$ 9,274	
Equity	\$ -	\$ -	\$ -	\$ 5,841	\$ 16,528	\$ 19,471	\$ 17,562	\$ 16,165	
Preferred Shares	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Return on Capital	\$ -	\$ -	\$ -	\$ 12,694	\$ 30,665	\$ 35,425	\$ 29,851	\$ 25,813	
Operating Expenses									
Amortization Expenses (from Sheet 4)									
Smart Meters	\$ -	\$ -	\$ -	\$ 11,282	\$ 28,712	\$ 35,022	\$ 35,183	\$ 35,183	
Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Computer Software	\$ -	\$ -	\$ -	\$ -	\$ 2,280	\$ 3,678	\$ 3,678	\$ 3,678	
Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Equipment	\$ -	\$ -	\$ -	\$ 124	\$ 124	\$ 124	\$ 124	\$ 124	
Total Amortization Expense in Year	\$ -	\$ -	\$ -	\$ 11,158	\$ 26,308	\$ 31,220	\$ 31,381	\$ 31,381	
Incremental Revenue Requirement before Taxes/PILs									
	\$ -	\$ -	\$ -	\$ 51,485	\$ 60,197	\$ 70,770	\$ 61,232	\$ 57,194	
Calculation of Taxable Income									
Incremental Operating Expenses	\$ -	\$ -	\$ -	\$ 27,633	\$ 3,224	\$ 4,126	\$ -	\$ -	
Amortization Expense	\$ -	\$ -	\$ -	\$ 11,158	\$ 26,308	\$ 31,220	\$ 31,381	\$ 31,381	
Interest Expense	\$ -	\$ -	\$ -	\$ 6,853	\$ 14,137	\$ 15,954	\$ 12,289	\$ 9,648	
Net Income for Taxes/PILs	\$ -	\$ -	\$ -	\$ 5,841	\$ 16,528	\$ 19,471	\$ 17,562	\$ 16,165	
Grossed-up Taxes/PILs (from Sheet 7)									
	\$ -	\$ -	\$ -	\$ 1,423.08	\$ 1,929.15	\$ 826.29	\$ 1,124.04	\$ 1,833.85	
Revenue Requirement, including Grossed-up Taxes/PILs	\$ -	\$ -	\$ -	\$ 52,908	\$ 62,126	\$ 71,597	\$ 62,356	\$ 59,028	



Smart Meter Model for Electricity Distributors (2013 Filers)

For PILs Calculation

UCC - Smart Meters

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

UCC - Computer Equipment

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

UCC - General Equipment

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

UCC - Applications Software

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

2013	
Forecast	
\$	407,158.33
\$	-
\$	407,158.33
\$	-
\$	407,158.33
	47
8%	
\$	32,572.67
\$	374,985.66

2013	
Forecast	
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
10	
30%	
\$	-
\$	-

2013	
Forecast	
\$	1,243.00
\$	-
\$	-
\$	1,243.00
\$	-
\$	1,243.00
\$	0
\$	0%
\$	-
\$	1,243.00
2013	
Forecast	
\$	17,817.99
\$	-
\$	17,817.99
\$	-
\$	17,817.99
\$	10
\$	30%
\$	5,345.40
\$	12,472.59



PILs Calculation

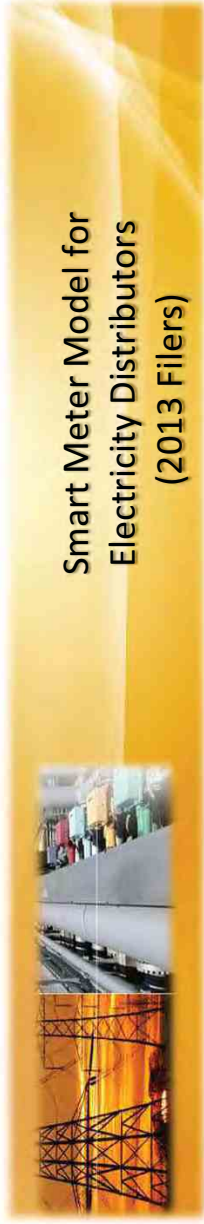
	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 Forecast
INCOME TAX							
Net Income	\$ -	\$ -	\$ -	\$ -	\$ 5,841.16	\$ 16,528.16	\$ 19,471.02
Amortization	\$ -	\$ -	\$ -	\$ -	\$ 11,157.77	\$ 26,307.90	\$ 31,219.67
CCA - Smart Meters	\$ -	\$ -	\$ -	\$ -	\$ 13,538.12	\$ 33,371.23	\$ 38,273.25
CCA - Computers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA - Applications Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA - Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,420.90	\$ 7,912.83
Change in taxable income	\$ -	\$ -	\$ -	\$ -	\$ 3,460.80	\$ 6,043.93	\$ 4,504.61
Tax Rate (from Sheet 3)	36.12%	36.12%	33.50%		16.50%	20.38%	15.50%
Income Taxes Payable	\$ -	\$ -	\$ -	\$ -	\$ 571.03	\$ 1,231.75	\$ 698.21
ONTARIO CAPITAL TAX							
Smart Meters	\$ -	\$ -	\$ -	\$ -	\$ 327,171.23	\$ 482,910.33	\$ 452,730.67
Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,086.00	\$ 42,746.00
(Including Application Software)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ 1,367.00	\$ 1,491.00	\$ 1,615.00
Rate Base	\$ -	\$ -	\$ -	\$ -	\$ 328,538.23	\$ 509,487.33	\$ 497,091.67
Less: Exemption	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deemed Taxable Capital	\$ -	\$ -	\$ -	\$ -	\$ 328,538.23	\$ 509,487.33	\$ 497,091.67
Ontario Capital Tax Rate (from Sheet 3)	0.300%	0.225%	0.225%	0.225%	0.225%	0.075%	0.000%
Net Amount (Taxable Capital x Rate)	\$ -	\$ -	\$ -	\$ -	\$ 739.21	\$ 382.12	\$ -
Change in Income Taxes Payable	\$ -	\$ -	\$ -	\$ -	\$ 571.03	\$ 1,231.75	\$ 698.21
Change in OCT	\$ -	\$ -	\$ -	\$ -	\$ 739.21	\$ 382.12	\$ -
PILs	\$ -	\$ -	\$ -	\$ -	\$ 1,310.24	\$ 1,613.87	\$ 698.21
Gross Up PILs							
Tax Rate	36.12%	36.12%	33.50%		16.50%	20.38%	15.50%
Change in Income Taxes Payable	\$ -	\$ -	\$ -	\$ -	\$ 683.87	\$ 1,547.04	\$ 826.29
							\$ 1,124.04

Change in OCT PILs	\$	-	\$	-	\$	739.21	\$	382.12	\$	-	\$	-
	\$	-	\$	-	\$	1,423.08	\$	1,929.15	\$	826.29	\$	1,124.04

2013 Forecast

\$	16,164.72
\$	31,381.07
\$	32,572.67
\$	-
\$	5,345.40
\$	-
\$	9,627.72
16.00%	
\$	1,540.44
\$	382,364.53
\$	-
\$	50,102.00
\$	-
\$	1,863.00
\$	434,329.53
\$	434,329.53
0.000%	
\$	-
\$	1,540.44
\$	-
\$	1,540.44
\$	16.00%
\$	1,833.85

\$ -
\$ 1,833.85



Smart Meter Model for Electricity Distributors (2013 Filers)

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues												
Interest Rates 2013 Q3 2013 Q4	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	Funding Adder Revenues	Interest Rate	Interest	Closing Balance	Annual amounts	Smart Meter Funding Adder Revenues
			Jul-08	2008	Q3	\$ 24,386.30	\$ 1,060.30	3.35%	\$ 68.08	\$ 25,514.68		
			Aug-08	2008	Q3	\$ 25,446.60	\$ 985.89	3.35%	\$ 71.04	\$ 26,503.53		
			Sep-08	2008	Q3	\$ 26,432.49	\$ 997.16	3.35%	\$ 73.79	\$ 27,503.44		
			Oct-08	2008	Q4	\$ 27,429.65	\$ 972.29	3.35%	\$ 76.57	\$ 28,478.51		
			Nov-08	2008	Q4	\$ 28,401.94	\$ 1,038.33	3.35%	\$ 79.29	\$ 29,519.56		
			Dec-08	2008	Q4	\$ 29,440.27	\$ 1,008.73	3.35%	\$ 82.19	\$ 30,531.19	\$ 13,052.08	
			Jan-09	2009	Q1	\$ 30,449.00	\$ 908.32	2.45%	\$ 62.17	\$ 31,419.49		
			Feb-09	2009	Q1	\$ 31,357.32	\$ 995.11	2.45%	\$ 64.02	\$ 32,416.45		
			Mar-09	2009	Q1	\$ 32,352.43	\$ 976.99	2.45%	\$ 66.05	\$ 33,395.47		
			Apr-09	2009	Q2	\$ 33,329.42	\$ 1,022.51	1.00%	\$ 27.77	\$ 34,379.70		
			May-09	2009	Q2	\$ 34,351.93	\$ 942.62	1.00%	\$ 28.63	\$ 35,323.18		
			Jun-09	2009	Q2	\$ 35,294.55	\$ 963.33	1.00%	\$ 29.41	\$ 36,287.29		
			Jul-09	2009	Q3	\$ 36,257.88	\$ 1,144.46	0.55%	\$ 16.62	\$ 37,418.96		
			Aug-09	2009	Q3	\$ 37,402.34	\$ 1,133.52	0.55%	\$ 17.14	\$ 38,553.00		
			Sep-09	2009	Q3	\$ 38,535.86	\$ 2,715.35	0.55%	\$ 17.66	\$ 41,288.87		
			Oct-09	2009	Q4	\$ 41,251.21	\$ 3,550.11	0.55%	\$ 18.91	\$ 44,820.23		
			Nov-09	2009	Q4	\$ 44,801.32	\$ 3,973.24	0.55%	\$ 20.53	\$ 48,795.09		
			Dec-09	2009	Q4	\$ 48,774.56	\$ 3,878.30	0.55%	\$ 22.36	\$ 52,675.22	\$ 22,595.13	
			Jan-10	2010	Q1	\$ 52,652.86	\$ 3,526.80	0.55%	\$ 24.13	\$ 56,203.79		
			Feb-10	2010	Q1	\$ 56,179.66	\$ 3,778.20	0.55%	\$ 25.75	\$ 59,983.61		
			Mar-10	2010	Q1	\$ 59,957.86	\$ 4,225.19	0.55%	\$ 27.48	\$ 64,210.53		
			Apr-10	2010	Q2	\$ 64,183.05	\$ 3,327.28	0.55%	\$ 29.42	\$ 67,539.75		
			May-10	2010	Q2	\$ 67,510.33	\$ 3,937.87	0.55%	\$ 30.94	\$ 71,479.14		
			Jun-10	2010	Q2	\$ 71,448.20	\$ 3,978.20	0.55%	\$ 32.75	\$ 75,459.15		
			Jul-10	2010	Q3	\$ 75,426.40	\$ 3,613.42	0.89%	\$ 55.94	\$ 79,095.76		
			Aug-10	2010	Q3	\$ 79,039.82	\$ 4,181.18	0.89%	\$ 58.62	\$ 83,279.62		
			Sep-10	2010	Q3	\$ 83,221.00	\$ 3,700.62	0.89%	\$ 61.72	\$ 86,983.34		
			Oct-10	2010	Q4	\$ 86,921.62	\$ 3,794.98	1.20%	\$ 86.92	\$ 90,803.52		
			Nov-10	2010	Q4	\$ 90,716.60	\$ 3,901.67	1.20%	\$ 90.72	\$ 94,708.99		
			Dec-10	2010	Q4	\$ 94,618.27	\$ 4,310.79	1.20%	\$ 94.62	\$ 99,023.68	\$ 46,895.21	
			Jan-11	2011	Q1	\$ 98,929.06	\$ 3,135.63	1.47%	\$ 121.19	\$ 102,185.88		



Smart Meter Model for Electricity Distributors (2013 Filers)

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues										Smart Meter Funding Adder Revenues	
Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	Funding Adder Revenues	Interest Rate	Interest	Closing Balance	Annual amounts
			Feb-11	2011	Q1	\$ 102,064.69	\$ 5,276.07	1.47%	\$ 125.03	\$ 107,485.79	
			Mar-11	2011	Q1	\$ 107,340.76	\$ 3,780.32	1.47%	\$ 131.49	\$ 111,252.57	
			Apr-11	2011	Q2	\$ 111,121.08	\$ 3,886.37	1.47%	\$ 136.12	\$ 115,143.57	
			May-11	2011	Q2	\$ 115,007.45	\$ 3,795.21	1.47%	\$ 140.88	\$ 118,943.54	
			Jun-11	2011	Q2	\$ 118,802.66	\$ 7,915.74	1.47%	\$ 145.53	\$ 126,863.93	
			Jul-11	2011	Q3	\$ 126,718.40	\$ 7,676.70	1.47%	\$ 155.23	\$ 134,550.33	
			Aug-11	2011	Q3	\$ 134,395.10	\$ 7,908.09	1.47%	\$ 164.63	\$ 142,467.82	
			Sep-11	2011	Q3	\$ 142,303.19	\$ 7,825.11	1.47%	\$ 174.32	\$ 150,302.62	
			Oct-11	2011	Q4	\$ 150,128.30	\$ 7,406.77	1.47%	\$ 183.91	\$ 157,718.98	
			Nov-11	2011	Q4	\$ 157,535.07	\$ 7,713.47	1.47%	\$ 192.98	\$ 165,441.52	
			Dec-11	2011	Q4	\$ 165,248.54	\$ 7,453.75	1.47%	\$ 202.43	\$ 172,904.72	\$ 75,646.97
			Jan-12	2012	Q1	\$ 172,702.29	\$ 7,698.94	1.47%	\$ 211.56	\$ 180,612.79	
			Feb-12	2012	Q1	\$ 180,401.23	\$ 7,808.35	1.47%	\$ 220.99	\$ 188,430.57	
			Mar-12	2012	Q1	\$ 188,209.58	\$ 7,284.77	1.47%	\$ 230.56	\$ 195,724.91	
			Apr-12	2012	Q2	\$ 195,494.35	\$ 7,765.56	1.47%	\$ 239.48	\$ 203,489.39	
			May-12	2012	Q2	\$ 203,259.91	\$ 7,481.52	1.47%	\$ 248.99	\$ 210,990.42	
			Jun-12	2012	Q2	\$ 210,741.43	\$ 79.05	1.47%	\$ 258.16	\$ 211,078.64	
			Jul-12	2012	Q3	\$ 210,820.48	\$ 2.64	1.47%	\$ 258.26	\$ 211,081.38	
			Aug-12	2012	Q3	\$ 210,823.12		1.47%	\$ 258.26	\$ 211,081.38	
			Sep-12	2012	Q3	\$ 210,823.12		1.47%	\$ 258.26	\$ 211,081.38	
			Oct-12	2012	Q4	\$ 210,823.12		1.47%	\$ 258.26	\$ 211,081.38	
			Nov-12	2012	Q4	\$ 210,823.12		1.47%	\$ 258.26	\$ 211,081.38	
			Dec-12	2012	Q4	\$ 210,823.12		1.47%	\$ 258.26	\$ 211,081.38	\$ 41,080.13
			Jan-13	2013	Q1	\$ 210,823.12		1.47%	\$ 258.26	\$ 211,081.38	
			Feb-13	2013	Q1	\$ 210,823.12		1.47%	\$ 258.26	\$ 211,081.38	
			Mar-13	2013	Q1	\$ 210,823.12		1.47%	\$ 258.26	\$ 211,081.38	
			Apr-13	2013	Q2	\$ 210,823.12		1.47%	\$ 258.26	\$ 211,081.38	
			May-13	2013	Q2	\$ 210,823.12		0.00%	\$ -	\$ 210,823.12	
			Jun-13	2013	Q2	\$ 210,823.12		0.00%	\$ -	\$ 210,823.12	
			Jul-13	2013	Q3	\$ 210,823.12		0.00%	\$ -	\$ 210,823.12	
			Aug-13	2013	Q3	\$ 210,823.12		0.00%	\$ -	\$ 210,823.12	

Account 1555 - Sub-account Funding Adder Revenues									
Date	Year	Quarter	Opening Balance (Principal)	Funding Adder Revenues	Interest Rate	Interest	Closing Balance	Annual amounts	Smart Meter Funding Adder Revenues Total
Sep-13	2013	Q3	\$ 210,823.12		0.00%	\$ -	\$ 210,823.12		
Oct-13	2013	Q4	\$ 210,823.12		0.00%	\$ -	\$ 210,823.12		
Nov-13	2013	Q4	\$ 210,823.12		0.00%	\$ -	\$ 210,823.12		
Dec-13	2013	Q4	\$ 210,823.12		0.00%	\$ -	\$ 210,823.12	\$ 1,033.04	
Total Funding Adder Revenues Collected				\$ 210,823.12		\$ 7,386.76	\$ 218,209.88	\$ 218,209.88	



This worksheet calculates the interest on OM&A and amortization/depreciation expense, based on monthly data.

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

Prescribed Interest Rates	Approved Deferral and Variance Accounts	GWIP	Date	Year	Quarter	Opening Balance (Principal)	OM&A Expenses	Amortization / Depreciation Expense	Closing Balance (Principal)	(Annual) Interest Rate	Interest (on opening balance)	Cumulative Interest
2006 Q1	0.00%	0.00%	Jan-06	2006	Q1	\$	-	-	-	0.00%	-	-
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	-	-	-	-	0.00%	-	-
2006 Q3	4.59%	5.05%	Mar-06	2006	Q1	-	-	-	-	0.00%	-	-
2006 Q4	4.59%	4.72%	Apr-06	2006	Q2	-	-	-	-	4.14%	-	-
2007 Q1	4.59%	4.72%	May-06	2006	Q2	-	-	-	-	4.14%	-	-
2007 Q2	4.59%	4.72%	Jun-06	2006	Q2	-	-	-	-	4.14%	-	-
2007 Q3	4.59%	5.18%	Jul-06	2006	Q3	-	-	-	-	4.59%	-	-
2007 Q4	5.14%	5.18%	Aug-06	2006	Q3	-	-	-	-	4.59%	-	-
2008 Q1	5.14%	5.18%	Sep-06	2006	Q3	-	-	-	-	4.59%	-	-
2008 Q2	4.08%	5.18%	Oct-06	2006	Q4	-	-	-	-	4.59%	-	-
2008 Q3	3.35%	5.43%	Nov-06	2006	Q4	-	-	-	-	4.59%	-	-
2008 Q4	3.35%	5.43%	Dec-06	2006	Q4	-	-	-	-	4.59%	-	-
2009 Q1	2.45%	6.61%	Jan-07	2007	Q1	-	-	-	-	4.59%	-	-
2009 Q2	1.00%	6.61%	Feb-07	2007	Q1	-	-	-	-	4.59%	-	-
2009 Q3	0.55%	5.67%	Mar-07	2007	Q1	-	-	-	-	4.59%	-	-
2009 Q4	0.55%	4.66%	Apr-07	2007	Q2	-	-	-	-	4.59%	-	-
2010 Q1	0.55%	4.34%	May-07	2007	Q2	-	-	-	-	4.59%	-	-
2010 Q2	0.55%	4.34%	Jun-07	2007	Q2	-	-	-	-	4.59%	-	-
2010 Q3	0.88%	4.66%	Jul-07	2007	Q3	-	-	-	-	4.59%	-	-
2010 Q4	1.20%	4.01%	Aug-07	2007	Q3	-	-	-	-	4.59%	-	-
2011 Q1	1.47%	4.29%	Sep-07	2007	Q3	-	-	-	-	4.59%	-	-
2011 Q2	1.47%	4.29%	Oct-07	2007	Q4	-	-	-	-	5.14%	-	-
2011 Q3	1.47%	4.29%	Nov-07	2007	Q4	-	-	-	-	5.14%	-	-
2011 Q4	1.47%	3.92%	Dec-07	2007	Q4	-	-	-	-	5.14%	-	-
2012 Q1	1.47%	3.92%	Jan-08	2008	Q1	-	-	-	-	5.14%	-	-
2012 Q2	1.47%	3.51%	Feb-08	2008	Q1	-	-	-	-	5.14%	-	-
2012 Q3	1.47%	3.51%	Mar-08	2008	Q1	-	-	-	-	5.14%	-	-
2012 Q4	0.00%	0.00%	Apr-08	2008	Q2	-	-	-	-	4.08%	-	-
2013 Q1	0.00%	0.00%	May-08	2008	Q2	-	-	-	-	4.08%	-	-
2013 Q2	0.00%	0.00%	Jun-08	2008	Q2	-	-	-	-	4.08%	-	-
2013 Q3	0.00%	0.00%	Jul-08	2008	Q3	-	-	-	-	3.35%	-	-
2013 Q4	0.00%	0.00%	Aug-08	2008	Q3	-	-	-	-	3.35%	-	-
			Sep-08	2008	Q3	-	-	-	-	3.35%	-	-

				-	-
Oct-08	2008	Q4			
Nov-08	2008	Q4			
Dec-08	2008	Q4			
Jan-09	2009	Q1			
Feb-09	2009	Q1	\$	950.00	
Mar-09	2009	Q1		950.00	
Apr-09	2009	Q2	\$	3,204.42	
May-09	2009	Q2	\$	5,088.60	
Jun-09	2009	Q2	\$	9,213.02	
Jul-09	2009	Q3	\$	486.89	
Aug-09	2009	Q3	\$	9,679.91	
Sep-09	2009	Q3	\$	10,168.41	
Oct-09	2009	Q4	\$	10,168.41	
Nov-09	2009	Q4	\$	10,469.48	
Dec-09	2009	Q4	\$	12,071.88	
Jan-10	2010	Q1	\$	12,269.16	
Feb-10	2010	Q1	\$	15,364.19	\$
Mar-10	2010	Q1	\$	37,599.35	9,966.00
Apr-10	2010	Q1	\$	37,900.42	
May-10	2010	Q2	\$	38,087.41	
Jun-10	2010	Q2	\$	38,655.14	
Jul-10	2010	Q2	\$	39,081.02	
Aug-10	2010	Q2	\$	39,184.81	
Sep-10	2010	Q3	\$	39,385.88	
Oct-10	2010	Q3	\$	39,630.79	
Nov-10	2010	Q4	\$	39,918.35	
Dec-10	2010	Q4	\$	40,205.91	
Jan-11	2011	Q1	\$	40,472.39	
Feb-11	2011	Q1	\$	40,674.64	
Mar-11	2011	Q1	\$	77,204.69	\$
Apr-11	2011	Q2	\$	77,502.78	36,381.00
May-11	2011	Q2	\$	78,655.19	
Jun-11	2011	Q2	\$	78,740.50	
Jul-11	2011	Q3	\$	78,740.50	
Aug-11	2011	Q3	\$	78,740.50	
Sep-11	2011	Q3	\$	78,740.50	
Oct-11	2011	Q4	\$	78,740.50	
Nov-11	2011	Q4	\$	78,740.50	
Dec-11	2011	Q4	\$	78,740.50	
Jan-12	2012	Q1	\$	118,966.70	
Feb-12	2012	Q1	\$	118,966.70	
Mar-12	2012	Q1	\$	118,966.70	
Apr-12	2012	Q2	\$	118,966.70	
May-12	2012	Q2	\$	118,966.70	
Jun-12	2012	Q3	\$	118,966.70	
Jul-12	2012	Q3	\$	118,966.70	
Aug-12	2012	Q3	\$	118,966.70	
Sep-12	2012	Q4	\$	118,966.70	
Oct-12	2012	Q4	\$	118,966.70	
Nov-12	2012	Q4	\$	118,966.70	
Dec-12	2012	Q4	\$	118,966.70	\$
Jan-13	2013	Q1	\$	156,597.70	37,631.00
Feb-13	2013	Q1	\$	156,597.70	
Mar-13	2013	Q1	\$	156,597.70	
Apr-13	2013	Q2	\$	156,597.70	
May-13	2013	Q2	\$	156,597.70	
Jun-13	2013	Q2	\$	156,597.70	
Jul-13	2013	Q3	\$	156,597.70	
Aug-13	2013	Q3	\$	156,597.70	
Sep-13	2013	Q3	\$	156,597.70	



Smart Meter Model for Electricity Distributors (2013 Filers)

This worksheet calculates the interest on OM&A and amortization/depreciation expense, in the absence of monthly data.

Year	OM&A (from Sheet 5)	Amortization Expense (from Sheet 5)	Cumulative OM&A and Amortization Expense	Average Cumulative OM&A and Amortization Expense	Average Annual Prescribed Interest Rate for Deferral and Variance Accounts (from Sheets 8A and 8B)	Simple Interest on OM&A and Amortization Expenses
2006	\$ -	\$ -	\$ -	\$ -	4.37%	\$ -
2007	\$ -	\$ -	\$ -	\$ -	4.73%	\$ -
2008	\$ -	\$ -	\$ -	\$ -	3.98%	\$ -
2009	\$ 27,633.00	\$ 11,157.77	\$ 38,790.77	\$ 19,395.38	1.14%	\$ 220.62
2010	\$ 3,224.00	\$ 26,307.90	\$ 68,322.67	\$ 53,556.72	0.80%	\$ 427.11
2011	\$ 4,126.00	\$ 31,219.67	\$ 103,668.33	\$ 85,995.50	1.47%	\$ 1,264.13
2012	\$ -	\$ 31,381.07	\$ 135,049.40	\$ 119,358.87	1.47%	\$ 1,754.58
2013	\$ -	\$ 31,381.07	\$ 166,430.47	\$ 150,739.93	0.49%	\$ 738.63
Cumulative Interest to 2011						\$ 1,911.87
Cumulative Interest to 2012						\$ 3,666.45
Cumulative Interest to 2013						\$ 4,405.07



This worksheet calculates the Smart Meter Disposition Rider and the Smart Meter Incremental Revenue Requirement Rate Rider, if applicable. This worksheet also calculates any new Smart Meter Funding Adder that a distributor may wish to request. However, please note that in many 2011 IRRI decisions, the Board noted that current funding adders will be eliminated by 2012. The Board's expectation is that the Smart Meter Funding Adder will be eliminated by 2012. The Board also noted that the SMFA is a tool designed to provide additional funding to utilities to enable the anticipated rate of investment in smart meters to be funded by the Board. The Board observed that the SMFA was not intended to be compensatory (return on and of capital) on a cumulative basis over the term the SMFA was in effect. The SMFA was initially designed to fund future investment, and not fully fund prior capital investment. Distributors that seek a new SMFA should provide evidence to support its proposal. This would include documentation of where the distributor is with respect to its smart meter deployment program, and reasons as to why the distributor's circumstances are such that continuation of the SMFA is warranted. Press the "UPDATE WORKSHEET" button after choosing the applicable adders/riders.

Check if applicable

- ☐ Smart Meter Funding Adder (SMFA)
- ☒ Smart Meter Disposition Rider (SMDR)
- ☐ Smart Meter Incremental Revenue Requirement Rate Rider (SMIRR)

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

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

	2006	2007	2008	2009	2010	2011	2012	2013	Total
Deferred and forecasted Smart Meter Incremental Revenue Requirement (from Sheet 5)	\$ -	\$ -	\$ -	\$ 52,907.67	\$ 62,126.24	\$ 71,596.72	\$ 62,355.83	\$ 59,028.07	\$ 248,986.46
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 6A/6B)	\$ -	\$ -	\$ -	\$ 43.58	\$ 315.21	\$ 1,153.98	\$ 1,748.81		\$ 3,261.59
(Check one of the boxes below)									
☒ Sheet 6A (Interest calculated on monthly balances)	\$ -	\$ -	\$ -	\$ 43.58	\$ 315.21	\$ 1,153.98	\$ 1,748.81	\$ 767.33	\$ 3,261.59
☐ Sheet 6B (Interest calculated on average annual balances)									

SMFA Revenues (from Sheet 8)	\$ 6,427.54	\$ 11,897.53	\$ 12,123.93	\$ 22,203.86	\$ 46,276.20	\$ 73,773.23	\$ 38,120.83	\$ -	\$ 210,823.12
SMFA Interest (from Sheet 8)	\$ 52.35	\$ 562.94	\$ 928.15	\$ 391.27	\$ 619.01	\$ 1,873.74	\$ 2,959.30	\$ 1,033.04	\$ 8,419.80
Net Deferred Revenue Requirement	\$ -	\$ 6,479.89	\$ 12,460.47	\$ 30,356.12	\$ 15,546.24	\$ 2,896.27	\$ 23,024.51	\$ 57,995.03	\$ 33,005.13

Number of Metered Customers (average for 2012 last year)
Number of Metered Customers for which smart meter were deployed as part of program)

Residential and GS < 50 kW customer classes and any other metered classes involved (e.g. GS 50 to 4999 kW for which interval meters were upgraded to utilize AMI and ODS assets)

3695

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

Years for collection or refunding	1
Deferred Incremental Revenue Requirement from 2006 to December 31, 2012	\$ 252,248.05
Plus Interest on OM&A and Amortization	
SMFA Revenue Requirement for 2013 calendar year (inclusive)	\$ 219,242.92
Plus Simple Interest on SMFA Revenues	
Net Deferred Revenue Requirement	\$ 33,005.13
SMDR May 1, 2013 to April 30, 2014	\$ 0.74
Check: Forecasted SMDR Revenues	\$ 32,811.60
Check: Forecasted SMFRR Revenues	\$ 56,972.20

Match

Smart Meter Model for Electricity Distributors (2013 Filers)

This worksheet calculates the class-specific SMDRs according to accepted practice. A distributor may choose to use its own methodology, but should provide analogous support for its allocation and derivation of class-specific SMDRs and SMIRRs.

Class-specific SMDRs

Revenue Requirement for Historical Years

	2006	2007	2008	2009	2010	2011	2012	Total 2006 to 2012	Explanation / Allocator Check Row if SMDR/SMIRR apply to class	Residential	GS < 50 kW	GS 50 to 4999 kW
Return on Capital	\$ -	\$ -	\$ -	\$ 12,693.82	\$ 30,665.19	\$ 35,424.76	\$ 29,850.72	\$ 108,634.49	Weighted Meter Cost - Capital Allocated per class	X 87.52%	X 12.48%	-
Depreciation/Amortization expense and related interest	\$ -	\$ -	\$ -	\$ 11,157.77	\$ 26,307.90	\$ 31,219.67	\$ 31,381.07	\$ 103,127.82	Weighted Meter Cost - Capital Allocated per class	\$ 95,076.91	\$ 13,557.58	\$ -
Operating Expenses and related interest	\$ -	\$ -	\$ -	\$ 11,170.30	\$ 26,588.70	\$ 32,238.94	\$ 33,129.88	\$ 103,127.82	Weighted Meter Cost - Capital Allocated per class	\$ 90,257.47	\$ 12,870.35	\$ -
	\$ -	\$ -	\$ -	\$ 27,633.00	\$ 3,224.00	\$ 4,126.00	\$ -	\$ -	Number of Smart Meters installed by Class	# 3,326	# 495	# -



Smart Meter Model for Electricity Distributors (2013 Filers)

This worksheet calculates the class-specific SMIRRs according to accepted practice. A distributor may choose to use its own methodology, but should provide analogous support for its allocation and derivation of class-specific SMDRs and SMIRRs.

Class-specific SMDRs									
Revenue Requirement for 2013									
Return on Capital Depreciation/Amortization expense Operating Expenses	2013	Explanation / Allocator Check Row if SMDR/SMIRR apply to class	Residential		GS < 50 kW		GS 50 to 4999 kW		
			X		X				
			%		%			%	
			87.52%		12.48%			0.00%	
	\$	25,813.15 Weighted Meter Cost - Capital Allocated per class	\$	22,591.67	\$	3,221.48	\$	-	
	\$	31,381.07 Weighted Meter Cost - Capital Allocated per class	\$	27,464.71	\$	3,916.36	\$	-	
	\$	- Number of Smart Meters installed by Class	#	3,326	#	465	#	-	

Appendix L
Cost Allocation

Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base



2013 Cost Allocation Model

Sheet 01 Revenue to Cost Summary Worksheet - Initial Filing

Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets	1		2	3	4	6	7	8	9
	Total	Residential	GS <50	GS 50 - 499 kW	GS 500 kW - 4999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
REVENUE TO EXPENSES STATUS QUO%	100.00%	83.97%	140.43%	193.01%	236.34%	78.43%	49.49%	22.07%	51.06%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$183,526)	(\$316,372)	\$84,459	\$143,081	\$77,713	(\$81,292)	(\$83,677)	(\$1,551)	(\$5,888)
STATUS QUO REVENUE MINUS ALLOCATED COSTS	Deficiency Input equals Output								
RETURN ON EQUITY COMPONENT OF RATE BASE	8.70%	-6.54%	36.31%	57.51%	68.25%	-4.03%	-18.21%	-124.55%	-191.80%

Appendix M

Rate Design

Customer Class Name	Status	REVENUE ALLOCATION (sheet O1)			
		Service Revenue Requirement	%	Miscellaneous Revenue (mi)	%
Residential	Continued	1,419,511	58.75%	91,068	63.96%
GS <50	Continued	285,620	11.82%	16,716	11.74%
GS 50 - 499 kW	Continued	183,810	7.61%	9,295	6.53%
GS 500 kW - 4999 kW	Continued	64,943	2.69%	4,501	3.16%
Large Use >5MW	Continued	294,324	12.18%	10,336	7.26%
Street Light	Continued	154,928	6.41%	9,536	6.70%
Sentinel	Continued	1,959	0.08%	135	0.09%
Unmetered Scattered Load	Continued	11,217	0.46%	790	0.55%
TOTAL (from Column C of sheet O1)		2,416,313	100.00%	142,377	100.00%
		OK	OK	OK	OK

* Service Revenue Requirement less Miscellaneous

Customer Class Name	Status	CUSTOMER UNIT COST PER MONTH (sheet O2)			
		Avoided Costs (Minimum Charge)	Directly Related	Minimum System with PLCC * adjustment	Existing Fixed Rate
Residential	Continued	\$10.28	\$20.40	\$27.30	\$14.20
GS <50	Continued	\$10.10	\$20.32	\$29.64	\$33.72
GS 50 - 499 kW	Continued	\$67.92	\$130.78	\$149.05	\$396.04
GS 500 kW - 4999 kW	Continued	\$262.28	\$576.07	\$595.65	\$2,974.29
Large Use >5MW	Continued	\$933.11	\$2,022.10	\$2,067.28	\$9,509.57
Street Light	Continued	\$0.35	\$0.77	\$9.40	\$1.97
Sentinel	Continued	\$14.51	\$29.73	\$36.39	\$5.69
Unmetered Scattered Load	Continued	\$83.27	\$169.55	\$176.32	\$33.73

* PLCC = 'Peak Load Carrying Capability'

** Greater of 'Directly Related', 'Minimum System w

Customer Class Name	Base Revenue Requirement *	%	Revenue to Expenses %
Residential	1,328,443	58.42%	83.97%
GS <50	268,905	11.83%	140.43%
GS 50 - 499 kW	174,515	7.67%	193.01%
GS 500 kW - 4999 kW	60,443	2.66%	238.34%
Large Use >5MW	283,988	12.49%	78.43%
Street Light	145,393	6.39%	49.49%
Sentinel	1,824	0.08%	22.07%
Unmetered Scattered Load	10,427	0.46%	51.06%
TOTAL (from Column C of sheet O1)	2,273,936	100.00%	100.00%
	OK	OK	

* Service Revenue Requirement less Miscellaneous

Customer Class Name	Maximum Charge **
Residential	\$27.30
GS <50	\$33.72
GS 50 - 499 kW	\$396.04
GS 500 kW - 4999 kW	\$2,974.29
Large Use >5MW	\$9,509.57
Street Light	\$9.40
Sentinel	\$36.39
Unmetered Scattered Load	\$176.32

* PLCC = 'Peak Load Carrying Capability'

** Greater of 'Directly Related', 'Minimum System w

Customer Class Name	Status	Base Revenue Requirement %			Base Revenue Requirement \$ ³		
		Cost Allocation ¹	Existing Rates ²	Rate Application	Cost Allocation	Existing Rates	Rate Application
Residential	Continued	58.42%	48.41%	54.88%	1,328,443	1,100,925	1,247,829
GS <50	Continued	11.83%	16.90%	14.34%	268,905	384,387	326,029
GS 50 - 499 kW	Continued	7.67%	15.19%	9.29%	174,515	345,479	211,277
GS 500 kW - 4999 kW	Continued	2.66%	6.61%	3.23%	60,443	150,285	73,431
Large Use >5MW	Continued	12.49%	9.70%	11.75%	283,988	220,492	267,273
Street Light	Continued	6.39%	2.95%	6.01%	145,393	67,134	136,594
Sentinel	Continued	0.08%	0.01%	0.08%	1,824	297	1,712
Unmetered Scattered Load	Continued	0.46%	0.22%	0.43%	10,427	4,937	9,790
TOTAL		100.00%	100.00%	100.00%	2,273,936	2,273,936	2,273,936

¹ from sheet F2

² from sheet C3

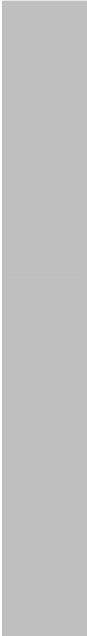
³ Base Revenue Requirement (from sheet F1), multi

Customer Class Name	Status	Revenue Offsets ⁴		Base Revenue Requirement \$			Service R	
		%	\$	Cost Allocation	Existing Rates	Rate Application	Cost Allocation	Cost Allocation
Residential	Continued	63.96%	91,068	1,328,443	1,100,925	1,247,829	1,419,511	1,419,511
GS <50	Continued	11.74%	16,716	268,905	384,387	326,029	285,620	285,620
GS 50 - 499 kW	Continued	6.53%	9,295	174,515	345,479	211,277	183,810	183,810
GS 500 kW - 4999 kW	Continued	3.16%	4,501	60,443	150,285	73,431	64,943	64,943
Large Use >5MW	Continued	7.26%	10,336	283,988	220,492	267,273	294,324	294,324
Street Light	Continued	6.70%	9,536	145,393	67,134	136,594	154,928	154,928
Sentinel	Continued	0.09%	135	1,824	297	1,712	1,959	1,959
Unmetered Scattered Load	Continued	0.55%	790	10,427	4,937	9,790	11,217	11,217
TOTAL		100.00%	142,377	2,273,936	2,273,936	2,273,936	2,416,313	2,416,313

⁴ %s from sheet F2; total \$ from sheet F1

⁵ Revenue Offsets plus Base Revenue Requirement

Customer Class Name	Status	Service Revenue Requirement			Cost Allocation		Target R
		Rate Application	Cost Allocation	Revenue to Cost Ratio ⁶	Revenue to Cost Ratio ⁷	Variance	
Residential	Continued	1,338,898	1,419,511	0.9432	0.84	0.10	0.85
GS <50	Continued	342,744	285,620	1.2000	1.40	-0.20	0.80
GS 50 - 499 kW	Continued	220,572	183,810	1.2000	1.93	-0.73	0.80
GS 500 kW - 4999 kW	Continued	77,932	64,943	1.2000	2.38	-1.18	0.80
Large Use >5MW	Continued	277,610	294,324	0.9432	0.78	0.16	0.85
Street Light	Continued	146,130	154,928	0.9432	0.49	0.45	0.70



Customer Class Name
Residential
GS <50
GS 50 - 499 kW
GS 500 kW - 4999 kW
Large Use >5MW
Street Light
Sentinel
Unmetered Scattered Load
TOTAL

¹ from sheet F2

² from sheet C3

³ Base Revenue Requirement (from sheet F1), multi

Customer Class Name	Revenue Requirement \$ ⁵	
	Existing Rates	Rate Application
Residential	1,191,993	1,338,898
GS <50	401,103	342,744
GS 50 - 499 kW	354,773	220,572
GS 500 kW - 4999 kW	154,785	77,932
Large Use >5MW	230,828	277,610
Street Light	76,670	146,130
Sentinel	432	1,848
Unmetered Scattered Load	5,727	10,580
TOTAL	2,416,313	2,416,313

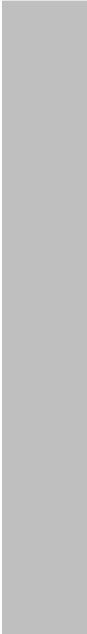
⁴ %s from sheet F2; total \$ from sheet F1

⁵ Revenue Offsets plus Base Revenue Requirement

Customer Class Name	Range
	Ceiling
Residential	1.15
GS <50	1.20
GS 50 - 499 kW	1.20
GS 500 kW - 4999 kW	1.20
Large Use >5MW	1.15
Street Light	1.20

Sentinel		Continued		1,848	1,959	0.9432	0.22	0.72	0.80
Unmetered Scattered Load		Continued		10,580	11,217	0.9432	0.51	0.43	0.80
TOTAL				2,416,313	2,416,313	1.00	1.00		

⁶ Rate Application value divided by Cost Allocation
⁷ from sheet F2



Sentinel	1.20
Unmetered Scattered Load	1.20
TOTAL	

⁶ Rate Application value divided by Cost Allocation
⁷ from sheet F2

Customer Class Name	Status	Existing Rates (a)		Cost Allocation - Minimum Fixed Rate (b)		Cost Allocation - Maximum Fixed Rate (b)	
		Rate	Variable %	Rate	Variable %	Rate	Variable %
Residential	Continued	\$14.20	54.53%	\$10.28	32.04%	\$27.30	85.03%
GS <50	Continued	\$33.72	52.90%	\$10.10	17.18%	\$33.72	57.34%
GS 50 - 499 kW	Continued	\$396.04	71.83%	\$67.92	18.52%	\$396.04	107.97%
GS 500 kW - 4999 kW	Continued	\$2,974.29	77.50%	\$262.28	12.86%	\$2,974.29	145.82%
Large Use >5MW	Continued	\$9,509.57	56.30%	\$933.11	4.19%	\$9,509.57	42.70%
Street Light	Continued	\$1.97	52.40%	\$0.35	4.22%	\$9.40	112.99%
Sentinel	Continued	\$5.69	100.00%	\$14.51	40.68%	\$36.39	102.01%
Unmetered Scattered Load	Continued	\$33.73	44.59%	\$83.27	51.04%	\$176.32	108.06%

(a) per sheet C3

(b) Rates per sheet F2; %s based

Customer Class Name	Status	Existing Fixed/Variable Split (c)		Rate Application		Base Revenue Requirement \$	
		Rate	Variable %	Fixed Rate	Variable %	Total (d)	Variable (f)
Residential	Continued	\$17.51	54.53%	\$17.51	54.53%	1,247,829	680,495
GS <50	Continued	\$31.11	52.90%	\$31.11	52.90%	326,029	172,482
GS 50 - 499 kW	Continued	\$263.46	71.83%	\$149.05	40.64%	211,277	85,856
GS 500 kW - 4999 kW	Continued	\$1,580.87	77.50%	\$1,580.87	77.50%	73,431	56,911
Large Use >5MW	Continued	\$12,539.23	56.30%	\$9,509.57	42.70%	267,273	114,115
Street Light	Continued	\$4.36	52.40%	\$4.36	52.40%	136,594	71,576
Sentinel	Continued	\$35.67	100.00%	\$35.67	100.00%	1,712	1,712
Unmetered Scattered Load	Continued	\$72.75	44.59%	\$72.75	44.59%	9,790	4,365

(c) %s per Existing Rates, Rate b1

(d) per sheet F3

(e) Based on Rate Application Fixed Rate and # customers/connections (sheet C2)
(f) Total amount (d) less Fixed amount (e)

Customer Class Name	Status	Transf. Allowance (\$/kW):		Gross \$	Resulting Variable		Existing	Base Revenue \$	
		kW	Rate		Rate (i)	per		Fixed (k)	Gross (l)
Residential	Continued			567,335	\$0.0227	kWh	\$0.0184	680,495	1,247,829
GS <50	Continued			153,546	\$0.0107	kWh	\$0.0116	172,482	326,029
GS 50 - 499 kW	Continued	33,669	\$0.60	20,201	\$2,330	kW	\$1,7549	85,856	231,478
GS 500 kW - 4999 kW	Continued	34,069	\$0.60	20,441	\$1,0849	kW	\$1,5123	56,911	93,873
Large Use >5MW	Continued	137,741	\$0.60	82,645	\$1,7119	kW	\$1,2431	114,115	349,918
Street Light	Continued			65,018	\$23.8686	kW	\$10.7843	71,576	136,594
Sentinel	Continued				--	kW	\$10.8387	1,712	1,712

</									

Appendix N

LRAM



Tab: 2
Schedule: 1

September 10, 2012

Input Tables OPA Results

Input Table One	Residential 2006 to 2010 2011 Persistence kWh
Input Table Two	GSLT50 2006 to 2010 2011 Persistence kWh
Input Table Three	GSGT50 2006 to 2010 2011 Persistence kW
Input Table Four	2011 Programs All kWh
Input Table Five	2011 Programs All kW

Input Table One **Residential 2006 - 2010 Programs** **2011 Persistence (kWh)**

Amount	2011
2006	
Cool & Hot Savings Rebate	9,326
Every Kilowatt Counts	31,201
Secondary Refrigerator Retirement Pilot	3,778
2006 Total	44,306
2007	
Cool & Hot Savings Rebate	14,165
Every Kilowatt Counts	83,873
Great Refrigerator Roundup	67,369
Summer Savings	2,744
2007 Total	168,151
2008	
Cool Savings Rebate	15,268
Every Kilowatt Counts Power Savings Event	77,167
Great Refrigerator Roundup	138,736
Summer Sweepstakes	19,027
2008 Total	250,198
2009	
Cool Savings Rebate	18,799
Every Kilowatt Counts Power Savings Event	31,332
Great Refrigerator Roundup	101,186
2009 Total	151,317
2010	
Cool Savings Rebate	15,576
Every Kilowatt Counts Power Savings Event	10,914
Great Refrigerator Roundup	52,179
2010 Total	78,669
Grand Total	692,640

Input Table Two

GSLT50 2006 - 2010 Programs

2011 Persistence (kWh)

Rate Class	GSLT50
Amount	2011
2007	
Social Housing Pilot	7,717
2007 Total	7,717
2008	
Electricity Retrofit Incentive	33,828
High Performance New Construction	449
2008 Total	34,277
2009	
Electricity Retrofit Incentive	813,409
High Performance New Construction	14,677
Power Savings Blitz	269,482
2009 Total	1,097,568
2010	
Electricity Retrofit Incentive	93,415
High Performance New Construction	42,573
Multi-Family Energy Efficiency Rebates	2,581
Power Savings Blitz	136,378
2010 Total	274,946
Grand Total	1,414,509

**Input Table Three
GSGT50 2010 Programs
2011 Persistence (kW)**

	2011		
	kW	Months	Amount
2007			
Social Housing Pilot	0.9	12	11
2007 Total	0.9		11
2008			
Electricity Retrofit Incentive	6.7	12	80
2008 Total	6.7		80
2009			
Electricity Retrofit Incentive	120.7	12	1,448
2009 Total	120.7		1,448
2010			
Electricity Retrofit Incentive	16.6	12	199
Multi-Family Energy Efficiency Rebates	0.2	12	3
2010 Total	8.4		201
Grand Total	29.0		1,740

Input Table Four 2011 Programs (kWh)

	kWh
RES	
Appliance Exchange	1,299
Appliance Retirement	25,947
Bi-Annual Retailer Event	19,198
Conservation Instant Coupon Booklet	12,172
HVAC Incentives	22,497
RES Total	81,113
GSLT50	
Direct Install Lighting	42,683
Efficiency: Equipment Replacement	63,237
GSLT50 Total	105,919
Grand Total	187,032

Input Table Five 2011 Programs (kW)

Rate Class	GSGT50
------------	--------

	kW	Months	Extended kW
Electricity Retrofit Incentive Program	52	12	621
High Performance New Construction	0	12	1
Grand Total	52	12	622



Tab: 2
Schedule: 2

September 10, 2012

Output Tables

Output Table One	2011 LRAM LRAMVA Calculation
Output Table Two	Carrying Cost Calculation
Output Table Three	Summary Claim

Output Table Two

Calculated Carrying Costs to April 30, 2013

Month	OEB Prescribed		Monthly Interest Rate	LRAM LRAMVA				Allocated Carrying Costs			
	Annual Rate	Days in Month		Residential	GS LT 50	GS GT 50		Residential	GS LT 50	GS GT 50	
Jan-2011	1.47%	31	0.12%	\$ 1,174	\$ 1,457	\$ 352		\$ 1.47	\$ 1.82	\$ 0.44	
Feb-2011	1.47%	28	0.11%	\$ 2,347	\$ 2,914	\$ 704		\$ 2.65	\$ 3.29	\$ 0.79	
Mar-2011	1.47%	31	0.12%	\$ 3,521	\$ 4,371	\$ 1,056		\$ 4.40	\$ 5.46	\$ 1.32	
Apr-2011	1.47%	30	0.12%	\$ 4,694	\$ 5,828	\$ 1,407		\$ 5.67	\$ 7.04	\$ 1.70	
May-2011	1.47%	31	0.12%	\$ 5,868	\$ 7,285	\$ 1,759		\$ 7.33	\$ 9.10	\$ 2.20	
Jun-2011	1.47%	30	0.12%	\$ 7,041	\$ 8,742	\$ 2,111		\$ 8.51	\$ 10.56	\$ 2.55	
Jul-2011	1.47%	31	0.12%	\$ 8,215	\$ 10,200	\$ 2,463		\$ 10.26	\$ 12.73	\$ 3.08	
Aug-2011	1.47%	31	0.12%	\$ 9,388	\$ 11,657	\$ 2,815		\$ 11.72	\$ 14.55	\$ 3.51	
Sep-2011	1.47%	30	0.12%	\$ 10,562	\$ 13,114	\$ 3,167		\$ 12.76	\$ 15.84	\$ 3.83	
Oct-2011	1.47%	31	0.12%	\$ 11,735	\$ 14,571	\$ 3,519		\$ 14.65	\$ 18.19	\$ 4.39	
Nov-2011	1.47%	30	0.12%	\$ 12,909	\$ 16,028	\$ 3,871		\$ 15.60	\$ 19.37	\$ 4.68	
Dec-2011	1.47%	31	0.12%	\$ 14,082	\$ 17,485	\$ 4,222		\$ 17.58	\$ 21.83	\$ 5.27	
Jan-2012	1.47%	31	0.12%	\$ 14,082	\$ 17,485	\$ 4,222		\$ 17.53	\$ 21.77	\$ 5.26	
Feb-2012	1.47%	29	0.12%	\$ 14,082	\$ 17,485	\$ 4,222		\$ 16.40	\$ 20.37	\$ 4.92	
Mar-2012	1.47%	31	0.12%	\$ 14,082	\$ 17,485	\$ 4,222		\$ 17.53	\$ 21.77	\$ 5.26	
Apr-2012	1.47%	30	0.12%	\$ 14,082	\$ 17,485	\$ 4,222		\$ 16.97	\$ 21.07	\$ 5.09	
May-2012	1.47%	31	0.12%	\$ 14,082	\$ 17,485	\$ 4,222		\$ 17.53	\$ 21.77	\$ 5.26	
Jun-2012	1.47%	30	0.12%	\$ 14,082	\$ 17,485	\$ 4,222		\$ 16.97	\$ 21.07	\$ 5.09	
Jul-2012	1.47%	31	0.12%	\$ 14,082	\$ 17,485	\$ 4,222		\$ 17.53	\$ 21.77	\$ 5.26	
Aug-2012	1.47%	31	0.12%	\$ 14,082	\$ 17,485	\$ 4,222		\$ 17.53	\$ 21.77	\$ 5.26	
Sep-2012	1.47%	30	0.12%	\$ 14,082	\$ 17,485	\$ 4,222		\$ 16.97	\$ 21.07	\$ 5.09	
Oct-2012	1.47%	31	0.12%	\$ 14,082	\$ 17,485	\$ 4,222		\$ 17.53	\$ 21.77	\$ 5.26	
Nov-2012	1.47%	30	0.12%	\$ 14,082	\$ 17,485	\$ 4,222		\$ 16.97	\$ 21.07	\$ 5.09	
Dec-2012	1.47%	31	0.12%	\$ 14,082	\$ 17,485	\$ 4,222		\$ 17.53	\$ 21.77	\$ 5.26	
Jan-2013	1.47%	31	0.12%	\$ 14,082	\$ 17,485	\$ 4,222		\$ 17.58	\$ 21.83	\$ 5.27	
Feb-2013	1.47%	28	0.11%	\$ 14,082	\$ 17,485	\$ 4,222		\$ 15.88	\$ 19.72	\$ 4.76	
Mar-2013	1.47%	31	0.12%	\$ 14,082	\$ 17,485	\$ 4,222		\$ 17.58	\$ 21.83	\$ 5.27	
Apr-2013	1.47%	30	0.12%	\$ 14,082	\$ 17,485	\$ 4,222		\$ 17.01	\$ 21.13	\$ 5.10	
								\$ 387.65	\$ 481.31	\$ 116.23	

Output Table Three

2006 - 2010 LRAM and 2011 LRAMVA

Rate Class	Savings	Amount	Interest *	Total
Residential	0.8 GWh	\$ 14,082	\$ 388	\$ 14,470
General Service Less Than 50 kW	1.5 GWh	\$ 17,485	\$ 481	\$ 17,966
General Service Greater Than 50 kW	2.4 MW	\$ 4,222	\$ 116	\$ 4,339
Total		\$ 35,790	\$ 985	\$ 36,775

* Carrying Costs to April 30, 2013

Appendix O

Deferral and Variance Accounts

15191553.2

2009

2009										
Account Descriptions			Account Number	Adjustments during 2009 - other ²	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other ³	Closing Interest Amounts as of Dec-31-09
Special Purpose Charge Assessment Variance Account ⁸			1521							
LRAM Variance Account			1568							
Total Including Account 1521 and Account 1568				\$ 674,229	\$ 674,229	\$ -	\$ -	\$ -	\$ 91,537	\$ 91,537
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹			1555	\$ 354,307	\$ 354,307	\$ -			\$ -	\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹			1555	\$ 52,653	\$ 52,653	\$ -			\$ -	\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹			1555	\$ -	\$ -	\$ -			\$ -	\$ -
Smart Meter OM&A Variance ¹¹			1556	\$ 37,599	\$ 37,599	\$ -		\$ 2,741	\$ 2,741	\$ 2,741
The following is not included in the total claim but are included on a memo basis:										
Deferred PILs Contra Account ⁵			1583	\$ -	\$ -	\$ -			\$ -	\$ -
IFRS-CGAAP Transition PP&E Amounts ¹⁰			1575	\$ -	\$ -	\$ -			\$ -	\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HIST/QVAT Contra Account			1592	\$ -	\$ -	\$ -			\$ -	\$ -
Disposition and Recovery of Regulatory Balances ²			1595	\$ -	\$ -	\$ -			\$ -	\$ -

[illegible]

Account Descriptions	Account Number	2010									
		Opening Principal Amounts as of Jan-1-10	Transactions Debit/(Credit) during 2010 excluding interest and adjustments ⁹	Board-Approved Disposition during 2010	Adjustments during 2010 - other ¹	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ¹	Closing Interest Amounts as of Dec-31-10
Special Purpose Charge Assessment Variance Account ⁸	1521	\$	28,805			\$ 28,805		\$ 186			\$ 186
LRAM Variance Account	1558					\$					\$
Total Including Account 1521 and Account 1558		\$ 674,229	\$ 579,883	\$ 207,190	\$	\$ 112,844	\$ 91,537	\$ 1,577	\$ 8,953	\$	\$ 102,067
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$ 354,307	\$ 146,287			\$ 500,604	\$				\$
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	\$ 52,653	\$ 46,276			\$ 98,929	\$				\$
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Standard Meter Costs ¹¹	1555	\$	\$ 204,139			\$ 204,139	\$				\$
Smart Meter OM&A Variance ¹¹	1556	\$ 37,589	\$ 39,606			\$ 77,205	\$ 2,741	\$ 402			\$ 2,339
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account ⁵	1563	\$				\$	\$				\$
IFRS-CGAAP Transition PP&E Amounts ¹⁰	1575	\$				\$	\$				\$
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/GVAT Contra Account	1582	\$				\$	\$				\$
Disposition and Recovery of Regulatory Balances ⁷	1585	\$	\$ 54,678	\$ 207,190		\$ 152,512	\$	\$ 1,144	\$ 8,953		\$ 7,809

2011

Appendix O

Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1-11	Transactions Debit / (Credit) during 2011 excluding interest and adjustments	Board-Approved Disposition during 2011	Other Adjustments during Q1 2011	Other Adjustments during Q2 2011	Other Adjustments during Q3 2011	Other Adjustments during Q4 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amount as of Jan-1-11	Interest Inc'd Dec-31-11	Interest Inc'd in Disposition during 2011	Adjustments during 2011 other	Closing Interest Amounts as of Dec-31-11
Group 1 Accounts														
LV Variance Account	1550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSVA - Wholesale Market Service Charge	1550	\$ 102,900	\$ 84,813	\$ 68,112	\$ -	\$ -	\$ -	\$ -	\$ 119,610	\$ 1,927	\$ 1,605	\$ 1,956	\$ -	\$ 1,576
RSVA - Retail Transmission Network Charge	1554	\$ 130,392	\$ 151,393	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ 289,716	\$ 789	\$ 3,076	\$ 1,477	\$ -	\$ 5,342
RSVA - Retail Transmission Connection Charge	1555	\$ 33,591	\$ 62,995	\$ 41,069	\$ -	\$ -	\$ -	\$ -	\$ 70,493	\$ 699	\$ 181	\$ 699	\$ -	\$ 172
RSVA - Power (excluding Global Adjustment)	1588	\$ 88,808	\$ 185,250	\$ 382,303	\$ -	\$ -	\$ -	\$ -	\$ 285,861	\$ 1,490	\$ 3,207	\$ 45,085	\$ -	\$ 46,812
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 112,600	\$ 32,755	\$ 214,673	\$ -	\$ -	\$ -	\$ -	\$ 69,316	\$ 1,353	\$ 321	\$ 4,117	\$ -	\$ 2,443
Recovery of Regulatory Asset Balances	1590	\$ 53,329	\$ -	\$ 44,719	\$ -	\$ -	\$ -	\$ -	\$ 9,610	\$ 52,725	\$ -	\$ 3,548	\$ -	\$ 49,177
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$ 164,242	\$ 124,292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,950	\$ 47,552	\$ 1,027	\$ -	\$ -	\$ 48,579
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ 92,397	\$ 101,372	\$ 232,046	\$ -	\$ -	\$ -	\$ -	\$ 425,805	\$ 102,240	\$ 4,153	\$ 48,638	\$ -	\$ 49,449
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ 20,213	\$ 69,617	\$ 446,719	\$ -	\$ -	\$ -	\$ -	\$ 495,123	\$ 103,593	\$ 3,832	\$ 52,755	\$ -	\$ 47,006
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 112,600	\$ 32,755	\$ 214,673	\$ -	\$ -	\$ -	\$ -	\$ 69,316	\$ 1,353	\$ 321	\$ 4,117	\$ -	\$ 2,443
Group 2 Accounts														
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Regulatory Assets - Sub-Account - Other *	1508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Cost Variance Account - Retail	1510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Deferred Debits	1525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Renewable Generation Connection Capital Deferral Account	1531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Renewable Generation Connection OM&A Deferral Account	1532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Renewable Generation Connection Funding Adder Deferral Account	1533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Grid Capital Deferral Account	1534	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Grid OM&A Deferral Account	1535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Grid Funding Adder Deferral Account	1536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Cost Variance Account - STR	1548	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board-Approved CDM Variance Account	1567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Extra-Ordinary Event Costs	1572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Rate Impact Amounts	1574	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSVA - One-time	1582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Deferred Credits	2425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Group 2 Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Payments in Lieu of Taxes	1562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/QVAT	1592	\$ 8,549	\$ 13,131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,980	\$ 13	\$ 187	\$ -	\$ -	\$ 200
Input Tax Credits (ITCs)		\$ 63,630	\$ -	\$ 89,241	\$ -	\$ -	\$ -	\$ -	\$ 404,125	\$ 102,253	\$ 3,996	\$ 48,638	\$ -	\$ 49,648
Total of Group 1 and Group 2 Accounts (including 1582 and 1592)		\$ -	\$ -	\$ 232,046	\$ -	\$ -	\$ -	\$ -	\$ 404,125	\$ 102,253	\$ 3,996	\$ 48,638	\$ -	\$ 49,648

2011

Appendix O

Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1 ¹⁾	Transactions Debit/ (Credit) during 2011 excluding interest and adjustments ²⁾	Board-Approved Disposition during 2011	Other ³⁾ Adjustments during Q1 2011	Other ³⁾ Adjustments during Q2 2011	Other ³⁾ Adjustments during Q3 2011	Other ³⁾ Adjustments during Q4 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 other ⁴⁾	Closing Interest Amounts as of Dec-31-11
Special Purpose Charge Assessment Variance Account ⁵⁾	1521	\$ 26,896	\$ 24,972						\$ 4,234	\$ 186	\$ 148			\$ 334
LRAR Variance Account	1568	\$ -							\$ -					\$ -
Total Including Account 1521 and Account 1568		\$ 112,644	\$ 63,669	\$ 232,046	\$ -	\$ -	\$ -	\$ -	\$ 408,359	\$ 102,057	\$ 4,114	\$ 48,638	\$ -	\$ 49,315
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁾	1555	\$ 500,804	\$ 18,809						\$ 481,705					\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁾	1555	\$ 98,928	\$ 73,773						\$ 172,702					\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁾	1555	\$ 204,139							\$ 204,139					\$ -
Smart Meter OM&A Variance ¹⁾	1556	\$ 77,205	\$ 41,761						\$ 116,966	\$ 2,339	\$ 9,765			\$ 12,104
The following is not included in the total claim but are included on a memo basis:														
Deferred PILs Contra Account ⁶⁾	1563	\$ -							\$ -					\$ -
IFRS-GAAP Transition PPSE Amounts ¹⁰⁾	1575	\$ -							\$ -					\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HISTOVAR Contra Account	1592	\$ -							\$ -					\$ -
Disposition and Recovery of Regulatory Balances ⁷⁾	1695	\$ 152,512	\$ 240,554	\$ 232,046					\$ 144,004	\$ 7,809	\$ 4,039	\$ 48,638	\$ -	\$ 44,868

Account Descriptions	Account Number	2012				Projected Interest on Dec-31-11 Balances			2.1.7 RRR		Variance RRR vs. 2011 Balance (Principal + Interest)
		Principal Disposition during 2012 - Instructed by Board	Interest Disposition during 2012 - Instructed by Board	Closing Principal Balances as of Dec. 31-11 Adjusted for Dispositions during 2012	Closing Interest Balances as of Dec. 31-11 Adjusted for Dispositions during 2012	Projected Interest from Jan 1, 2012 to December 31, 2012 on Dec 31 -11 balance adjusted for disposition during 2012 *	Projected Interest from January 1, 2013 to April 30, 2013 on Dec 31 -11 balance adjusted for disposition during 2012 *	Total Claim	As of Dec. 31-11		
Group 1 Accounts											
LV Variance Account	1550			\$	\$	1,576 -\$	\$	123,522 -\$	121,188	\$	
RSVA - Wholesale Market Service Charge	1580			-\$	119,610 -\$	1,768 -\$	578	300,720	295,081	\$	
RSVA - Retail Transmission Network Charge	1584			\$	289,719	4,269	1,400	72,042	70,665	\$	
RSVA - Retail Transmission Connection Charge	1586			\$	70,493	172	1,036	338,267	332,673	\$	
RSVA - Power (excluding Global Adjustment)	1588			\$	285,881	46,812	1,382	73,115	71,761	\$	
RSVA - Power - Sub-account - Global Adjustment	1589			-\$	69,318 -\$	2,443 -\$	335	40,507	40,567	\$	
Recovery of Regulatory Asset Balances	1590			\$	8,610	48,177				\$	
Disposition and Recovery/Refund of Regulatory Balances (2008) [†]	1595			\$						\$	
Disposition and Recovery/Refund of Regulatory Balances (2009) [†]	1595			-\$	38,950 -\$	48,579 -\$	193	80,309 -\$	88,529	\$	
Disposition and Recovery/Refund of Regulatory Balances (2010) [†]	1595			\$						\$	
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$	\$	\$	425,805	49,449	2,016	384,505	378,566	\$	
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$	\$	\$	495,123	47,006	2,351	457,620	448,117	\$	
RSVA - Power - Sub-account - Global Adjustment	1588	\$	\$	-\$	69,318	2,443	335	73,115	71,761	\$	
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508			\$						\$	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508			\$						\$	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$						\$	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$						\$	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁶	1508			\$						\$	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508			\$						\$	
Other Regulatory Assets - Sub-Account - Other ⁴	1508			\$						\$	
Retail Cost Variance Account - Retail	1518			\$						\$	
Misc. Deferred Debits	1525			\$						\$	
Renewable Generation Connection Capital Deferral Account	1531			\$						\$	
Renewable Generation Connection OM&A Deferral Account	1532			\$						\$	
Renewable Generation Connection Funding Adder Deferral Account	1533			\$						\$	
Smart Grid Capital Deferral Account	1534			\$						\$	
Smart Grid OM&A Deferral Account	1535			\$						\$	
Smart Grid Funding Adder Deferral Account	1536			\$						\$	
Retail Cost Variance Account - STR	1548			\$						\$	
Board-Approved CDM Variance Account	1567			\$						\$	
Extra-Ordinary Event Costs	1572			\$						\$	
Deferred Rate Impact Amounts	1574			\$						\$	
RSVA - One-time	1582			\$						\$	
Other Deferred Credits	2425			\$						\$	
Group 2 Sub-Total		\$	\$	\$				\$	1,468,525	1,468,525	
Deferred Payments in Lieu of Taxes	1562			\$						\$	
PILs and Tax Variance for 2008 and Subsequent Years (excludes sub-account and contra account below)	1592			\$					32,219	32,219	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HIST/OVAT Input Tax Credits (ITCs)	1592			-\$	21,680 -\$	200 -\$	106	22,305		21,860	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$	\$	\$	404,125	49,649	1,910	362,200	1,812,662	1,458,166	

Account Descriptions	Account Number	2012					Projected Interest on Dec-31-11 Balances		2.1.7 RRR	Variance RRR vs. 2011 Balance (Principal + Interest)
		Principal Disposition during 2012 - Instructed by Board	Interest Disposition during 2012 - Instructed by Board	Closing Principal Balance as of Dec 31-11 Adjusted for Dispositions during 2012	Closing Interest Balance as of Dec 31-11 Adjusted for Dispositions during 2012	Projected Interest from January 1, 2013 to April 30, 2013 on Dec 31 -11 balance adjusted for disposition during 2012 ⁶	Total Claim	As of Dec 31-11		
Special Purpose Charge Assessment Variance Account ⁸	1521			\$ 4,234	\$ 334	\$ 82	\$ 20	\$ 4,650	\$ 4,588	\$
LRAM Variance Account	1568			\$ -	\$ -	\$ -	\$ -	-	\$ -	\$
Total Including Account 1521 and Account 1568		\$ -	\$ -	\$ 408,359	\$ 49,315	\$ 5,876	\$ 1,931	\$ 386,851	\$ 1,817,230	\$ 1,458,186
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555			\$ 481,795	\$ -		\$ -	\$ 481,795	\$ 481,795	\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555			\$ 172,702	\$ -		\$ -	\$ 172,702	\$ 172,702	\$ 0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555			\$ 204,139	\$ -		\$ -	\$ 204,139	\$ 204,139	\$ -
Smart Meter OM&A Variance ¹¹	1556			\$ 118,956	\$ 12,104	\$ 514	\$ 171	\$ 131,755	\$ 131,070	\$ -
The following is not included in the total claim but are included on a memo basis:										
Deferred PILs Contra Account ³	1563			\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
IFRS-CGAAP Transition PP&E Amounts ¹⁰	1575			\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
PILs and Tax Variance for 2008 and Subsequent Years - Sub-Account HST/QVAT Contra Account	1592			\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Disposition and Recovery of Regulatory Balances ³	1595			\$ 144,004	\$ 44,868		\$ -	\$ 188,872	\$ 181,796	\$ 7,076



Accounts that produced a variance on the 2013 continuity schedule are listed below.
Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2013 Balance (Principal + Interest)	Explanation
Group 1 Accounts			
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 0.21	
Group 2 Accounts			
Extra Ordinary Event Costs	1572	\$ 1,468,525.00	Not reported as amount includes capital assets. Separate calculations for the Z factor variance have been provided
PIIs and Tax Variance for 2009 and Subsequent Years	1592	\$ (32,215.00)	Not requesting recovery - error on RRR filing
PIIs and Tax Variance for 2008 and Subsequent Years - Sub-Account HIST/OMAT	1592	\$ 21,880.00	Omitted from RRR filing as account nets to zero if offset account is included
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	\$ 0.23	

In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data, use the most recent 12-month actual data. Do not enter data for the Microfil class.

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers 2011	Metered kWh 2011	Metered kW - 2011	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue ¹	1590 Recovery Share Proportion	1595 Recovery Share Proportion (2008) ²	1595 Recovery Share Proportion (2009) ²	1596 Recovery Share Proportion (2010) ²	1568 LRAM Variance Account Class Allocation (\$ amounts)
Residential	kWh	3,223	26,544,467		2,552,167	-	\$ 1,036,139	43.00%		48.38%		
General Service <50	kWh	468	14,756,141		1,684,567	-	\$ 357,311	13.20%		17.75%		
General Service >50	kW	46	21,850,096	68,392	18,624,423	58,295	\$ 322,739	11.90%		15.77%		
TOL	kW	3	13,853,203	31,534	13,656,203	31,534	\$ 132,947	9.50%		6.53%		
Large User	kW	1	66,990,617	149,366		-	\$ 203,904	21.40%		8.34%		
Unmetered Scattered Load	kWh	4	84,324			-	\$ 4,145	0.10%		0.38%		
Sentinel	kW	6	13,939			-	\$ 938	0.70%		0.07%		
Streetlight	kW	1,298	980,789	2,721	943,265	2,617	\$ 60,285	0.20%		2.78%		
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³ Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

Total Balance Allocated to each class (excluding 1958 sub-account)	439,966	45,876	35,794	66,377	43,603	245,191	(47)	2,458
Total Balance in Account 1958 - sub account (73,115)		(4,897)	(3,306)	(36,319)	(25,049)	0	0	(1,040)
Total Balance Allocated to each class (including 1958 sub-account)	366,851	40,979	32,487	30,058	18,554	245,191	(47)	657

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[illegible][illegible]

2011 & 2012 Revenue Requirement related to Storm Damages

Depreciation

1	Storm CAPEX	\$ 1,252,730
2	Amort (years)	45
3	Dep 2012	\$ 27,838
4	1/2 year rule	50.0%
5	Dep 2011	\$ 13,919
6	Sub-total (Line 3 & 5)	\$ 41,757.67

Return on Rate Base

7	Storm CAPEX	\$ 1,252,730
8	2009 Allowed Return	7.52%
9	2012 Return	\$ 94,205
10	1/2 year rule	50.0%
11	2011 Return	\$ 47,103
12	Sub-total (Line 9 & 11)	\$ 141,308

PILS/Incomer Taxes

13	2009 PILs Rate	26.33%
14	2011 Return	\$ 47,103
15	2011 Deemed PILs	\$ 12,402
16	2012 Return	\$ 94,205
17	2012 Deemed PILs	\$ 24,804
18	Sub-total (Line 15 & 17)	\$ 37,206

Revenue Requirement by Year

19	2011	\$ 73,424
20	2012	\$ 146,848
21	Total Revenue Requirement	\$ 220,272

Carrying Costs

22	2011 Revenue Requirement	\$ 73,424
23	2011 Average Interest Rate	1.47%
24	2011 Interest	\$ 1,079.33
25	2012 Revenue Requirement	\$ 146,848
26	2012 Average Interest rate	1.47%
27	2012 Interest	\$ 2,159
28	Total Interest	\$ 3,238

Other Costs

29	Incremental OM&A	\$ 24,379
30	Lost Revenue	\$ -
31	Scrap	-\$ 10,355
	NBV of stranded assets	\$ 162,105
32	Other Related Costs - interest	\$ -
33	Total for Collection	\$ 399,638.99

2009 dollar weighted allocators

Residential	45.61%	1,069,427
GS < 50kW	16.74%	392,520
GS > 50 to 499 kW	15.95%	373,984
GS > 500 kW to 4999 kW	6.80%	159,476
Large use	11.84%	277,567
Sentinel lighting	0.07%	1,555
Street lights	2.62%	61,513
Unmetered	0.36%	8,460
	<u>100.00%</u>	<u>2,344,502</u>

Allocation of revenue requirement related to storm damage

Revenue requirement \$ 399,639

		Total \$\$ allocated by class	# of customers	1 year recovery Monthly Rate	4 year recovery Monthly Rate
Residential	45.62%	182,315	3239	4.691	1.173
GS < 50kW	16.74%	66,900	461	12.093	3.023
GS > 50 to 499 kW	15.95%	63,742	46	115.475	28.869
GS > 500 kW to 4999 kW	6.80%	27,175	3	754.874	188.718
Large use	11.84%	47,317	1	3,943.105	985.776
Sentinel lighting	0.07%	280	4	5.828	1.457
Street lights	2.62%	10,471	1368	0.638	0.159
Unmetered	0.36%	1,439	5	23.978	5.995
		<u>399,639</u>			