

<b>Haldimand County Hydro Inc. ("HCHI")</b>					
<b>Review of PEG File: Non-Capital RRR Data.xlsx</b>					
<b>Distributor Data for the Year ended December 31, 2009</b>					
<b>PEG Variables</b>	<b>Cell Reference</b>	<b>PEG Files</b>	<b>HCHI Data</b>	<b>Difference</b>	<b>Reason</b>
Customers - General Service	AC12	2,518	2,602	(84)	Unmetered Scattered Load should be included as part of General Service or as own rate class
Customers - Large User, Sub-Transmission, Intermediate/Embedded Distributor	AC13	84	-	84	PEG includes Unmetered Scattered Load here in error
kWh - General Service	AC18	167,040,018	167,521,520	(481,502)	Unmetered Scattered Load should be included as part of General Service or as own rate class
kWh - Large User, Sub-Transmission, Intermediate/Embedded Distributor	AC19	481,502	-	481,502	PEG includes Unmetered Scattered Load here in error
Billed General Service Customers Distribution Revenue	AC30	3,548,220	3,567,933	(19,713)	Unmetered Scattered Load should be included as part of General Service or as own rate class
Operation	AC90	1,229,703	1,234,126	(4,423)	HCHI incorrectly reported a/c 5070 in a/c 5195
Operation and Maintenance	AC58	3,591,146	3,595,569	(4,423)	HCHI incorrectly reported a/c 5070 in a/c 5195
Non-Distribution Expenses	AC106	4,423	-	4,423	HCHI incorrectly reported a/c 5070 in a/c 5195
Administration	AC59	3,356,840	3,374,858	(18,018)	HCHI believes a/c 5415 should be included (Community Relations - CDM)
Sales of Electricity	AC81	(32,881,198)	(33,184,970)	303,772	a/c 4075 Billed - Low Voltage is a sale of electricity and not Other Distribution Revenue as per PEG. This would then be consistent with PEG reporting the respective charges for low voltage in "Other Power Supply Expenses".
Other Distribution Revenue	AC85	(458,407)	(154,635)	(303,772)	a/c 4075 Billed - Low Voltage incorrectly included here
	AC108	(2,701,833)		(2,701,833)	Unknown

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Customers - General Service	AC12	2,506	2,584	(78)	Unmetered Scattered Load should be included as part of General Service or as own rate class
Customers - Large User, Sub-Transmission, Intermediate/Embedded Distributor	AC13	-	8	(8)	PEG has not reported the Embedded Distributor information filed for 2010 as part of annual filing 2.1.5 Customers, Demand and Revenues.
Customers - Street Lighting	AC14	-	3,021	(3,021)	PEG has not reported the Street Lighting information filed for 2010 as part of annual filing 2.1.5 Customers, Demand and Revenues.
Customers - Sentinel Lighting	AC15	-	594	(594)	PEG has not reported the Sentinel Lighting information filed for 2010 as part of annual filing 2.1.5 Customers, Demand and Revenues.
kWh - General Service	AC18	173,143,104	173,597,285	(454,181)	Unmetered Scattered Load should be included as part of General Service or as own rate class
kWh - Large User, Sub-Transmission, Intermediate/Embedded Distributor	AC19	-	73,870,537	(73,870,537)	PEG has not reported the Embedded Distributor information filed for 2010 as part of annual filing 2.1.5 Customers, Demand and Revenues.
kWh - Street Lighting	AC20	-	2,258,028	(2,258,028)	PEG has not reported the Street Lighting information filed for 2010 as part of annual filing 2.1.5 Customers, Demand and Revenues.
kWh - Sentinel Lighting	AC21	-	401,194	(401,194)	PEG has not reported the Sentinel Lighting information filed for 2010 as part of annual filing 2.1.5 Customers, Demand and Revenues.
kW - Large User, Sub-Transmission, Intermediate/Embedded Distributor	AC25	-	288,625	(288,625)	PEG has not reported the Embedded Distributor information filed for 2010 as part of annual filing 2.1.5 Customers, Demand and Revenues.
kW - Street Lighting	AC26	-	6,587	(6,587)	PEG has not reported the Street Lighting information filed for 2010 as part of annual filing 2.1.5 Customers, Demand and Revenues.
kW - Sentinel Lighting	AC27	-	1,110	(1,110)	PEG has not reported the Sentinel Lighting information filed for 2010 as part of annual filing 2.1.5 Customers, Demand and Revenues.
Billed General Service Customers Distribution Revenue	AC30	3,730,457	3,750,094	(19,637)	Unmetered Scattered Load should be included as part of General Service or as own rate class
Billed Large User, Sub-Transmission, Intermediate/Embedded Distributor Distribution Revenue	AC31	-	545,707	(545,707)	PEG has not reported the Embedded Distributor information filed for 2010 as part of annual filing 2.1.5 Customers, Demand and Revenues.
Billed Street Lighting Distribution Revenue	AC32	-	166,972	(166,972)	PEG has not reported the Street Lighting information filed for 2010 as part of annual filing 2.1.5 Customers, Demand and Revenues.

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Billed Sentinel Lighting Distribution Revenue	AC33	-	47,344	(47,344)	PEG has not reported the Sentinel Lighting information filed for 2010 as part of annual filing 2.1.5 Customers, Demand and Revenues.
Operation	AC91	1,450,067	1,454,866	(4,799)	HCHI incorrectly reported a/c 5070 in a/c 5195
Operation and Maintenance	AC59	3,637,701	3,642,500	(4,799)	HCHI incorrectly reported a/c 5070 in a/c 5195
Non-Distribution Expenses	AC107	4,799	-	4,799	HCHI incorrectly reported a/c 5070 in a/c 5195
Administration	AC60	3,097,306	3,117,926	(20,620)	HCHI believes a/c 5415 should be included (Community Relations - CDM)
Unclassified Asset (excluding account 1605)	AC79	15,105,891	14,957,334	148,557	PEG incorrectly excludes a/c 1595
Sales of Electricity	AC82	(37,231,030)	(37,439,461)	208,431	a/c 4075 Billed - Low Voltage is a sale of electricity and not Other Distribution Revenue as per PEG. This would then be consistent with PEG reporting the respective charges for low voltage in "Other Power Supply Expenses".
Other Distribution Revenue	AC86	(322,145)	(113,714)	(208,431)	a/c 4075 Billed - Low Voltage incorrectly included here
Interest Expense - Unclassified	AC104	3,367,365	563,732	2,803,633	PEG amount incorrect
	AC109	(79,468)		(79,468)	Unknown
Capital additions for the year SUM	AC178	4,888,068	3,244,477	1,643,591	PEG incorrectly reports 2009 capital additions

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Customers - General Service	AC12	2,516	2,592	(76)	Unmetered Scattered Load should be included as part of General Service or as own rate class
Customers - Street Lighting	AC14	-	2,969	(2,969)	PEG has not reported the Street Lighting information filed for 2011 as part of annual filing 2.1.5 Customers, Demand and Revenues.
Customers - Sentinel Lighting	AC15	-	567	(567)	PEG has not reported the Sentinel Lighting information filed for 2011 as part of annual filing 2.1.5 Customers, Demand and Revenues.
kWh - General Service	AC18	175,644,565	176,051,080	(406,515)	Unmetered Scattered Load should be included as part of General Service or as own rate class
kWh - Street Lighting	AC20	-	2,281,811	(2,281,811)	PEG has not reported the Street Lighting information filed for 2011 as part of annual filing 2.1.5 Customers, Demand and Revenues.
kWh - Sentinel Lighting	AC21	-	385,924	(385,924)	PEG has not reported the Sentinel Lighting information filed for 2011 as part of annual filing 2.1.5 Customers, Demand and Revenues.
kW - Street Lighting	AC26	-	6,646	(6,646)	PEG has not reported the Street Lighting information filed for 2011 as part of annual filing 2.1.5 Customers, Demand and Revenues.
kW - Sentinel Lighting	AC27	-	1,069	(1,069)	PEG has not reported the Sentinel Lighting information filed for 2011 as part of annual filing 2.1.5 Customers, Demand and Revenues.
Billed General Service Customers Distribution Revenue	AC30	3,689,868	3,708,762	(18,894)	Unmetered Scattered Load should be included as part of General Service or as own rate class
Billed Street Lighting Distribution Revenue	AC32	-	304,265	(304,265)	PEG has not reported the Street Lighting information filed for 2011 as part of annual filing 2.1.5 Customers, Demand and Revenues.
Billed Sentinel Lighting Distribution Revenue	AC33	-	90,011	(90,011)	PEG has not reported the Sentinel Lighting information filed for 2011 as part of annual filing 2.1.5 Customers, Demand and Revenues.
Operation	AC90	1,666,610	1,669,077	(2,467)	HCHI incorrectly reported a/c 5070 in a/c 5195
Operation and Maintenance	AC58	4,126,131	4,128,598	(2,467)	HCHI incorrectly reported a/c 5070 in a/c 5195
Non-Distribution Expenses	AC106	2,467	-	2,467	HCHI incorrectly reported a/c 5070 in a/c 5195
Administration	AC59	3,092,779	3,109,711	(16,932)	HCHI believes a/c 5415 should be included (Community Relations - CDM)
CDM Expenditures and Recoveries	AC73	(16,284)	-	(16,284)	PEG incorrectly excludes a/c 1565
Unclassified Asset (excluding account 1605)	AC78	16,507,399	16,491,115	16,284	PEG incorrectly includes a/c 1565

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Distributor Data for the Year ended December 31, 2011					
PEG Variables	Cell Reference	PEG Files	HCHI Data	Difference	Reason
Sales of Electricity	AC81	(40,243,842)	(40,380,841)	136,999	a/c 4075 Billed - Low Voltage is a sale of electricity and not Other Distribution Revenue as per PEG. This would then be consistent with PEG reporting the respective charges for low voltage in "Other Power Supply Expenses".
Other Distribution Revenue	AC85	(254,411)	(117,412)	(136,999)	a/c 4075 Billed - Low Voltage incorrectly included here
Interest Expense - Unclassified	AC103	3,412,037	485,501	2,926,536	PEG amount incorrect
	AC108	501,337		501,337	Unknown
Wholesale kWh SUM	AC111	428,728,921	458,515,505	(29,786,584)	PEG incorrectly excludes "Total kWhs of electricity that has flowed into the distributor's distribution system from all embedded generation facilities" as reported on the OEB 2.1.5 annual filing.
Wholesale MWh	AC112	428,729	458,515	(29,786)	PEG incorrectly excludes "Total kWhs of electricity that has flowed into the distributor's distribution system from all embedded generation facilities" as reported on the OEB 2.1.5 annual filing.