



September 11, 2013

Re: Hydro Hawkesbury Inc. Inc. Application Board File Number EB-2013-0139

Dear Ms Walli:

This letter is in response to the Board's letter, issued on August 12, 2013 requesting additional information based on the newly issued filing requirements.

In October of 2012 the Board released a report entitled Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach the For distributors where the Board clearly indicated that distributors scheduled to rebase for 2014 and planning to seek the Board's approval for January 1 rates, would have the options to rebase under 3rd Generation IR filing requirements. Hydro Hawkesbury Inc.'s understanding of this statement was that filing under 3rd Generation IR meant abiding by the 3rd generation Filing Requirements issued in June 28, 2012.

The Board indicated in its letter that an update is necessary to satisfy the new filing requirements with respect to any major new or revised items that are related to Board policy matters or may have a significant impact on the application review. Hydro Hawkesbury Inc. is of the opinion that it abided by the filing requirements in effect at the time of the filing and that these requirements should have been sufficient enough to process Hydro Hawkesbury Inc.'s application. That being said, the utility recognizes that the Board could have asked for more information than was requested and for this reason, along with a wish to reduce the interrogatory burden, Hydro Hawkesbury Inc. has opted to cooperate with the Board's request.

Please find attached the supplemental information as per requested in a letter issued to on August 12, 2013.

Respectfully submitted

Michel Poulin, General Manager  
Hydro Hawkesbury Inc.  
850 Tupper Street  
Hawkesbury, ON  
K6A 3S7

**(Request 1) General Requirements (section 2.3.2)**

The adoption of new accounting policies ultimately impacts both the Rate Base and Revenue Requirement. Hydro Hawkesbury Inc. ("HHI") has used the appendix provided by the Board to determine the impact of these changes on the 2014 Rate Base and Revenue Requirement.

The projected impact of Rate Base under NewCGAAP versus OldCGAAP, is an increase of \$42,951. This impact is mainly due to higher net fixed assets in NewCGAAP in comparison to OldCGAAP. The total impact on the Revenue Requirement is a decrease of \$85,608 in NewCGAAP vs OldCGAAP. The impact is mainly due to the change of \$69,496 in depreciation expense and a change in PILs in the amount of \$12,464. Please find Appendix 2-YB Accounting Changes Impact Summary below.

**Appendix 2-YB Summary of Impacts to Revenue Requirement from  
Accounting Changes under CGAAP or ASPE**

<b>Revenue Requirement Component</b>	<b>2014 CGAAP or ASPE with the changes to the policies</b>	<b>2014 CGAAP without the changes to the policies</b>	<b>Difference</b>	<b>Reasons why the revenue requirement component is different under CGAAP or ASPE with the changes to the policies versus CGAAP without the changes to the policies</b>
Closing NBV 2013	\$4,852,978.55	\$4,824,123.08	\$28,855.47	Change due to adoption of new useful lives as per Kinetrics report
Closing NBV 2014	\$4,840,923.21	\$4,771,427.95	\$69,495.26	Change due to adoption of new useful lives as per Kinetrics report
Average NBV	\$4,846,950.88	\$4,797,775.51	\$49,175.37	Change due to adoption of new useful lives as per Kinetrics report
Working Capital	\$2,216,984.68	\$2,223,208.68	-\$6,224.00	Change due to addition of formally cap. Burdens in OM&A
Rate Base	\$7,063,935.56	\$7,020,984.20	\$42,951.37	
Return on Rate Base	\$422,564.63	\$419,987.79	\$2,576.84	Change due to change in Rate Base
			\$0.00	
OM&A	\$1,126,665.00	\$1,132,889.00	-\$6,224.00	Change due to addition of formally cap. Burdens in OM&A
Depreciation	\$222,852.51	\$292,349.26	-\$69,496.75	Change due to adoption of new useful lives as per Kinetrics report
PILs or Income Taxes	\$18,280.00	\$30,744.49	-\$12,464.49	Change due to change in Rate Base
			\$0.00	
Less: Revenue Offsets	\$157,139.44	\$157,139.44	\$0.00	no change
			\$0.00	
			\$0.00	
			\$0.00	
Insert description of additional item(s) and new rows if needed.			\$0.00	
<b>Total Base Revenue Requirement</b>	<b>\$1,947,501.58</b>	<b>\$2,033,109.98</b>	<b>-\$85,608.40</b>	

**(Request 2) Exhibit 9: Deferral and Variance Accounts (section 2.12.5)**

The closing balance in Account 1576, which quantifies the accounting change made on January 1, 2013, is determined to be in the amount of \$28,855. As indicated in the Response to Request #1, the primary reason for this variance is the adoption of new useful lives which in turn affect the depreciation expenses in NewCGAAP vs OldCGAAP.

At a Weighted Average Cost of Capital of 5.98% and a disposition period of one year, the return on Rate Base Associated with Account 1576 balance is determined to be \$1,726. The logic behind a single year disposition is that it's consistent with HHI's request to dispose of its other balances over a period of one year. HHI confirms that no carrying charges are applied to the balance in the PP&E account.

The total amount included in Deferral and Variance Account Rate Rider Calculation is therefore \$ 30,580. Appendix 2-EE Account 1576 is presented at the next page (Attachment 1).

In order to comply with Board's request, a separate volumetric rate rider, for Account 1576 for the clearance of the account balance over the proposed disposition period, including all calculations showing its derivation is also presented at Attachment 2. The rate rider is comprised of the amortized amount of account balance over the proposed one year for the disposition period.

NOTE: Since it is the Board's policy that balances included for disposition should be audited, Hydro Hawkesbury Inc. will be seeking clarification from the Board on why the unaudited balance of Account 1576 should be included in the disposition.

The Fixed Asset Continuity Schedule (Appendix 2-BA1 or 2-BA2) for 2013 and 2014 in both CGAAP and NewCGAAP are also provided at the next section, (Attachment 2). Fixed Asset Continuity Schedule for historical years can be found at ETS of the application filed on May 30, 2013.

*Attachment 1 (of 4):*

*OEB Appendix 2-EE Account 1576 (2013)*

Reporting Basis  Forecast vs. Actual Used in Rebasing Year	2010 Rebasing Year	2011	2012	2013	2014 Rebasing Year	2015	2016	2016	2017
	CGAAP	IRM	IRM	IRM	CGAAP - ASPE	IRM	IRM	IRM	IRM
	Forecast	Actual	Actual	Forecast	Forecast				
				\$	\$	\$	\$	\$	\$
<b>PP&amp;E Values under former CGAAP</b>									
Opening net PP&E - Note 1				4,492,502					
Net Additions - Note 4				2,603,100					
Net Depreciation (amounts should be negative) - Note 4				-231,852					
Closing net PP&E (1)				6,863,750					

<b>PP&amp;E Values under revised CGAAP (Starts from 2013)</b>									
Opening net PP&E - Note 1				4,492,501					
Net Additions - Note 4				2,603,100					
Net Depreciation (amounts should be negative) - Note 4				-202,997					
Closing net PP&E (2)				6,892,604					
<b>Difference in Closing net PP&amp;E, former CGAAP vs. revised CGAAP</b>									
				-28,855					

Effect on Deferral and Variance Account Rate Riders					
Closing balance in Account 1576	-	28,855		WACC	5.98%
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2	-	1,726			
Amount included in Deferral and Variance Account Rate Rider Calculation	-	30,580		# of years of rate rider disposition period	1

*Attachment 2 (of 4):*

*Determination of Rate Rider including DVA Continuity Schedules.*

		Amounts from Sheet 2	Allocator	Residenti al	GS<50	GS>50	USL	Sentinel	Street Lights
LV Variance Account	1550	48,843	kWh	16,738	6,066	25,492	70	34	444
RSVA - Wholesale Market Service Charge	1580	(116,610)	kWh	(39,961)	(14,482)	(60,860)	(168)	(80)	(1,060)
RSVA - Retail Transmission Network Charge	1584	(7,433)	kWh	(2,547)	(923)	(3,880)	(11)	(5)	(68)
RSVA - Retail Transmission Connection Charge	1586	(21,499)	kWh	(7,367)	(2,670)	(11,221)	(31)	(15)	(195)
RSVA - Power (excluding Global Adjustment)	1588	117,602	kWh	40,300	14,606	61,377	169	81	1,069
RSVA - Power - Sub-account - Global Adjustment	1588	271,751	Non-RPP kWh	8,639	233	258,330	32	19	4,498
Recovery of Regulatory Asset Balances	1590	(0)	kWh	(0)	(0)	(0)	(0)	(0)	(0)
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	(195,709)	kWh	(67,067)	(24,306)	(102,142)	(282)	(134)	(1,778)
<b>Total of Group 1 Accounts (excluding 1588 sub-account)</b>		<b>(174,807)</b>		<b>(59,904)</b>	<b>(21,710)</b>	<b>(91,233)</b>	<b>(252)</b>	<b>(120)</b>	<b>(1,588)</b>

Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	(0)	kWh	(0)	(0)	(0)	(0)	(0)	(0)
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	3,359	Distributio n Rev.	2,115	523	646	2	5	69
Retail Cost Variance Account - Retail	1518	1,857	# of Customers	1,328	168	26	1	6	328
Misc. Deferred Debits	1525	(0)		(0)	(0)	(0)	(0)	(0)	(0)
Smart Grid OM&A Deferral Account	1535	1,901	kWh	652	236	992	3	1	17
Smart Grid Funding Adder Deferral Account	1536	0		0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	9,590	# of Customers	6,858	868	132	7	30	1,696
Accounting Changes	1575	(30,580)	kWh	(10,479)	(3,798)	(15,960)	(44)	(21)	(278)
RSVA - One-time	1582	0		0	0	0	0	0	0
Other Deferred Credits	2425	0		0	0	0	0	0	0
<b>Total of Group 2 Accounts</b>		<b>(13,872)</b>		<b>473</b>	<b>(2,003)</b>	<b>(14,164)</b>	<b>(31)</b>	<b>21</b>	<b>1,833</b>

Special Purpose Charge Assessment Variance Account	1521	(0)		(0)	(0)	(0)	(0)	(0)	(0)
LRAM Variance Account (Enter dollar amount for each class)	1568	6,819		4,958	1,228	580	6	2	45

(Account 1568  
- total amount  
allocated to  
classes)  
Variance 0

<b>Total Balance Allocated to each class (excluding 1588 sub-account)</b>	<b>(181,860)</b>		<b>(22,473)</b>	<b>(22,486)</b>	<b>(104,817)</b>	<b>(277)</b>	<b>(98)</b>	<b>290</b>
<b>Total Balance in Account 1588 - sub account</b>	<b>271,751</b>		<b>8,639</b>	<b>233</b>	<b>258,330</b>	<b>32</b>	<b>19</b>	<b>4,498</b>
<b>Total Balance Allocated to each class (including 1588 sub-account)</b>	<b>89,891</b>		<b>(45,834)</b>	<b>(22,252)</b>	<b>153,514</b>	<b>(246)</b>	<b>(78)</b>	<b>4,787</b>

Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1588 sub-account)	Rate Rider for Deferral/Variance Accounts	
Residential	kWh	51,132,834	-\$ 54,564	- 0.0011	\$/kWh
GS<50	kWh	18,531,353	-\$ 22,519	- 0.0012	\$/kWh
GS>50	kW	206,640	-\$ 104,955	- 0.5072	\$/kW
USL	kWh	214,901	-\$ 278	- 0.0013	\$/kWh
Sentinel	kW	284	-\$ 98	- 0.3438	\$/kW
Street Lights	kW	3,751	\$ 287	0.0772	\$/kW
<b>Total</b>			<b>-\$ 181,860</b>		

Rate Rider Calculation for RSVA - Power - Sub-account - Global Adjustment

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of RSVA - Power - Sub-account - Global Adjustment	Rate Rider for RSVA - Power - Sub-account - Global Adjustment	
Residential	kWh	2,604,189	\$ 8,639	0.0033	\$/kWh
GS<50	kWh	70,374	\$ 233	0.0033	\$/kWh
GS>50	kW	206,640	\$ 258,330	1.2501	\$/kW
USL	kWh	9,584	\$ 32	0.0033	\$/kWh
Sentinel	kW	16	\$ 19	1.1955	\$/kW
Street Lights	kW	3,751	\$ 4,498	1.1991	\$/kW
<b>Total</b>			<b>\$ 271,751</b>		



*Attachment 3 (of 4):*

*OEB Appendix 2-CF – Depreciation Expenses 2013 OldCGAAP*

*OEB Appendix 2-CF – Depreciation Expenses 2013 NewCGAAP*

*OEB Appendix 2-CF – Depreciation Expenses 2014 OldCGAAP*

*OEB Appendix 2-CF – Depreciation Expenses 2014 NewCGAAP*

**Appendix 2-CA  
Depreciation and Amortization Expense**

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2015

Year 2013 OldCGAAP

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2013	Less Fully Depreciated	Net for Depreciation	Additions	Total for Depreciation (e) = (c) + ½ x (d) <sup>1</sup>	Years	Depreci- ation Rate	Depreciation Expense	2013 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance <sup>2</sup> (m) = (h) - (l)
		(a)	(b)	(c)	(d)	(e)	(f)	g) = 1 / (f)	(h) = (e) / (f)		(m)
1611	Computer Software (Formally known as Account 1925)	\$ 181,024	\$ 81,389	\$ 99,635	\$ 28,000	\$ 113,635	5	20.00%	\$ 22,727		\$ 22,727
1612	Land Rights (Formally known as Account 1906)	\$ 8,588	\$ 8,588	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1805	Land	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1808	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1815	Transformer Station Equipment >50 kV	\$ 482,802	\$ 40,402	\$ 442,400	\$ 1,547,900	\$ 1,216,350	40	2.50%	\$ 30,409		\$ 30,409
1820	Distribution Station Equipment <50 kV	\$ 256,183	\$ (137,564)	\$ 393,747	\$ 800,000	\$ 793,747	30	3.33%	\$ 26,458		\$ 26,458
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1830	Poles, Towers & Fixtures	\$ 459,627	\$ (77,073)	\$ 536,700	\$ 99,000	\$ 586,200	25	4.00%	\$ 23,448		\$ 23,448
1835	Overhead Conductors & Devices	\$ 475,830	\$ (124,495)	\$ 600,325	\$ 25,000	\$ 612,825	25	4.00%	\$ 24,513		\$ 24,513
1840	Underground Conduit	\$ 113,855	\$ (23,520)	\$ 137,375	\$ 500	\$ 137,625	25	4.00%	\$ 5,505		\$ 5,505
1845	Underground Conductors & Devices	\$ 265,913	\$ (35,137)	\$ 301,050	\$ 17,000	\$ 309,550	25	4.00%	\$ 12,382		\$ 12,382
1850	Line Transformers	\$ 408,793	\$ 22,393	\$ 386,400	\$ 28,000	\$ 400,400	25	4.00%	\$ 16,016		\$ 16,016
1855	Services (Overhead & Underground)	\$ 32,420	\$ 20	\$ 32,400	\$ 3,000	\$ 33,900	25	4.00%	\$ 1,356		\$ 1,356
1860	Meters	\$ 254,843	\$ 28,493	\$ 226,350	\$ -	\$ 226,350	25	4.00%	\$ 9,054		\$ 9,054
1860	Meters (Smart Meters)	\$ 618,899	\$ (7)	\$ 618,906	\$ 3,500	\$ 620,656	15	6.67%	\$ 41,377		\$ 41,377
1905	Land	\$ 28,300	\$ -	\$ 28,300	\$ -	\$ 28,300		0.00%	\$ -		\$ -
1908	Buildings & Fixtures	\$ 824,124	\$ (25,826)	\$ 849,950	\$ 37,500	\$ 868,700	50	2.00%	\$ 17,374		\$ 17,374
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1915	Office Furniture & Equipment (10 years)	\$ 33,784	\$ 6,234	\$ 27,550	\$ 5,700	\$ 30,400	10	10.00%	\$ 3,040		\$ 3,040
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1920	Computer Equipment - Hardware	\$ 54,878	\$ 41,508	\$ 13,370	\$ 3,000	\$ 14,870	5	20.00%	\$ 2,974		\$ 2,974
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1930	Transportation Equipment	\$ 204,794	\$ 184,346	\$ 20,448	\$ -	\$ 20,448	8	12.50%	\$ 2,556		\$ 2,556
1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1940	Tools, Shop & Garage Equipment	\$ 27,996	\$ 5,066	\$ 22,930	\$ 3,000	\$ 24,430	10	10.00%	\$ 2,443		\$ 2,443
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1950	Power Operated Equipment	\$ 4,363	\$ 2,163	\$ 2,200	\$ 2,000	\$ 3,200	8	12.50%	\$ 400		\$ 400
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	\$ (254,514)		\$ (254,514)		\$ (254,514)	25	4.00%	\$ (10,181)		\$ (10,181)
etc.				\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
				\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
<b>Total</b>		<b>\$ 4,492,502</b>	<b>\$ 6,980</b>	<b>\$ 4,485,522</b>	<b>\$ 2,603,100</b>	<b>\$ 5,787,072</b>			<b>\$ 231,852</b>	<b>\$ -</b>	<b>\$ 231,852</b>

**Notes:**

- 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 standard practice must be supported in the application.
- 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 2-CA  
Depreciation and Amortization Expense**

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2015

Year            2013            NewCGAAP

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2013	Less Fully Depreciated	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	Depreciation Expense	2013 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance <sup>2</sup>
		(a)	(b)	(c)	(d)	(e) = (c) + ½ x (d) <sup>1</sup>	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)	\$ 181,024	\$ 81,389	\$ 99,635	\$ 28,000	\$ 113,635	5	20.00%	\$ 22,727	\$ 22,727	\$ 0
1612	Land Rights (Formally known as Account 1906)	\$ 8,588	\$ 8,588	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1805	Land	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ 482,802	\$ 40,402	\$ 442,400	\$ 1,547,900	\$ 1,216,350	45	2.22%	\$ 27,030	\$ 27,030	\$ (0)
1820	Distribution Station Equipment <50 kV	\$ 256,183	\$ (137,564)	\$ 393,747	\$ 800,000	\$ 793,747	45	2.22%	\$ 17,639	\$ 17,639	\$ (0)
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 459,627	\$ (95,988)	\$ 555,615	\$ 99,000	\$ 605,115	45	2.22%	\$ 13,447	\$ 13,447	\$ -
1835	Overhead Conductors & Devices	\$ 475,830	\$ (124,390)	\$ 600,220	\$ 25,000	\$ 612,720	60	1.67%	\$ 10,212	\$ 10,212	\$ -
1840	Underground Conduit	\$ 113,855	\$ (23,695)	\$ 137,550	\$ 500	\$ 137,800	50	2.00%	\$ 2,756	\$ 2,756	\$ -
1845	Underground Conductors & Devices	\$ 265,913	\$ (35,217)	\$ 301,130	\$ 17,000	\$ 309,630	30	3.33%	\$ 10,321	\$ 10,321	\$ -
1850	Line Transformers	\$ 408,793	\$ 22,313	\$ 386,480	\$ 28,000	\$ 400,480	40	2.50%	\$ 10,012	\$ 10,012	\$ 0
1855	Services (Overhead & Underground)	\$ 32,420	\$ 20	\$ 32,400	\$ 3,000	\$ 33,900	30	3.33%	\$ 1,130	\$ 1,130	\$ -
1860	Meters	\$ 254,843	\$ 28,468	\$ 226,375	\$ -	\$ 226,375	25	4.00%	\$ 9,055	\$ 9,055	\$ -
1860	Meters (Smart Meters)	\$ 618,899	\$ -	\$ 618,899	\$ 3,500	\$ 620,649	15	6.67%	\$ 41,377	\$ 41,377	\$ (0)
1905	Land	\$ 28,300	\$ -	\$ 28,300	\$ -	\$ 28,300	-	0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures - <b>BUILDING ROOF</b>	\$ 165,167	\$ -	\$ 165,167	\$ 18,040	\$ 174,187	25	4.00%	\$ 6,967	\$ 6,967	\$ (1)
1908	Buildings & Fixtures - <b>INTERIOR FIXTURES</b>	\$ 246,041	\$ -	\$ 246,041	\$ 19,460	\$ 255,771	15	6.67%	\$ 17,051	\$ 17,053	\$ (2)
1908	Buildings & Fixtures - <b>STRUCTURE</b>	\$ 412,916	\$ -	\$ 412,916	\$ -	\$ 412,916	50	2.00%	\$ 8,258	\$ 8,258	\$ 0
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 33,784	\$ 6,224	\$ 27,560	\$ 5,700	\$ 30,410	10	10.00%	\$ 3,041	\$ 3,041	\$ -
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 54,878	\$ 41,508	\$ 13,370	\$ 3,000	\$ 14,870	5	20.00%	\$ 2,974	\$ 2,974	\$ (0)
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1930	Transportation Equipment	\$ 204,794	\$ 184,346	\$ 20,448	\$ -	\$ 20,448	8	12.50%	\$ 2,556	\$ 2,556	\$ -
1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 27,996	\$ 5,066	\$ 22,930	\$ 3,000	\$ 24,430	10	10.00%	\$ 2,443	\$ 2,443	\$ -
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ 4,363	\$ 2,163	\$ 2,200	\$ 2,000	\$ 3,200	8	12.50%	\$ 400	\$ 400	\$ -
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 - ACCT 1830	\$ (77,570)	\$ -	\$ (77,570)	\$ -	\$ (77,570)	45	2.22%	\$ (1,724)	\$ (1,724)	\$ 0
1995	Contributions & Grants - ACCT 1835	\$ (49,661)	\$ -	\$ (49,661)	\$ -	\$ (49,661)	60	1.67%	\$ (828)	\$ (828)	\$ 0
1995	Contributions & Grants - ACCT 1840	\$ (220)	\$ -	\$ (220)	\$ -	\$ (220)	50	2.00%	\$ (4)	\$ (4)	\$ (0)
1995	Contributions & Grants - ACCT 1845	\$ (80,350)	\$ -	\$ (80,350)	\$ -	\$ (80,350)	30	3.33%	\$ (2,678)	\$ (2,678)	\$ (0)
1995	Contributions & Grants - ACCT 1850	\$ (46,713)	\$ -	\$ (46,713)	\$ -	\$ (46,713)	40	2.50%	\$ (1,168)	\$ (1,168)	\$ 0
				\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
	<b>Total</b>	<b>\$ 4,492,501</b>	<b>\$ 13,634</b>	<b>\$ 4,478,868</b>	<b>\$ 2,603,100</b>	<b>\$ 5,780,418</b>			<b>\$ 202,995</b>	<b>\$ 202,997</b>	<b>\$ (2)</b>

**Notes:**

- 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 standard practice must be supported in the application.
- 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.

File Number: 0  
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**Appendix 2-CA  
Depreciation and Amortization Expense**

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2015

Year 2014 OldCGAAP

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2014 (a)	Less Fully Depreciated (b)	Net for Depreciation (c)	Additions (d)	Total for Depreciation (e) = (c) + ½ x (d) <sup>1</sup>	Years (f)	Depreciation Rate (g) = 1 / (f)	Depreciation Expense (h) = (e) / (f)	2014 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance <sup>2</sup> (m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)	\$ 209,024	\$ 113,414	\$ 95,610	\$ 17,000	\$ 104,110	5	20.00%	\$ 20,822		\$ 20,822
1612	Land Rights (Formally known as Account 1906)	\$ 8,588	\$ -	\$ 8,588	\$ -	\$ 8,588		0.00%	\$ -		\$ -
1805	Land	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000		0.00%	\$ -		\$ -
1808	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1815	Transformer Station Equipment >50 kV	\$ 2,030,702	\$ 40,387	\$ 1,990,315	\$ 25,000	\$ 2,002,815	40	2.50%	\$ 50,070		\$ 50,070
1820	Distribution Station Equipment <50 kV	\$ 1,056,183	\$ (137,592)	\$ 1,193,775	\$ 60,000	\$ 1,223,775	30	3.33%	\$ 40,793		\$ 40,793
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1830	Poles, Towers & Fixtures	\$ 558,627	\$ (32,768)	\$ 591,395	\$ 89,000	\$ 635,895	25	4.00%	\$ 25,436		\$ 25,436
1835	Overhead Conductors & Devices	\$ 500,830	\$ (124,450)	\$ 625,280	\$ 20,000	\$ 635,280	25	4.00%	\$ 25,411		\$ 25,411
1840	Underground Conduit	\$ 114,355	\$ (23,545)	\$ 137,900	\$ 500	\$ 138,150	25	4.00%	\$ 5,526		\$ 5,526
1845	Underground Conductors & Devices	\$ 282,913	\$ (33,447)	\$ 316,360	\$ 17,500	\$ 325,110	25	4.00%	\$ 13,004		\$ 13,004
1850	Line Transformers	\$ 435,245	\$ 31,495	\$ 403,750	\$ 12,500	\$ 410,000	25	4.00%	\$ 16,400		\$ 16,400
1855	Services (Overhead & Underground)	\$ 35,420	\$ -	\$ 35,420	\$ 3,100	\$ 36,970	25	4.00%	\$ 1,479		\$ 1,479
1860	Meters	\$ 254,843	\$ 254,843	\$ -	\$ -	\$ -	25	4.00%	\$ -		\$ -
1860	Meters (Smart Meters)	\$ 622,399	\$ -	\$ 622,399	\$ 3,500	\$ 624,149	15	6.67%	\$ 41,610		\$ 41,610
1905	Land	\$ 28,300	\$ -	\$ 28,300	\$ -	\$ 28,300		0.00%	\$ -		\$ -
1908	Buildings & Fixtures - <b>BUILDING ROOF</b>	\$ 183,207	\$ -	\$ 183,207	\$ -	\$ 183,207	50	2.00%	\$ 3,664		\$ 3,664
1908	Buildings & Fixtures - <b>INTERIOR FIXTURES</b>	\$ 265,501	\$ -	\$ 265,501	\$ 12,500	\$ 271,751		0.00%	\$ -		\$ -
1908	Buildings & Fixtures - <b>STRUCTURE</b>	\$ 412,916	\$ -	\$ 412,916	\$ -	\$ 412,916	10	10.00%	\$ 41,292		\$ 41,292
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1915	Office Furniture & Equipment (10 years)	\$ 39,484	\$ 9,954	\$ 29,530	\$ 3,500	\$ 31,280	5	20.00%	\$ 6,256		\$ 6,256
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1920	Computer Equipment - Hardware	\$ 57,878	\$ 44,523	\$ 13,355	\$ 3,100	\$ 14,905		0.00%	\$ -		\$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	8	12.50%	\$ -		\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1930	Transportation Equipment	\$ 204,794	\$ 184,346	\$ 20,448	\$ -	\$ 20,448	10	10.00%	\$ 2,045		\$ 2,045
1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1940	Tools, Shop & Garage Equipment	\$ 30,996	\$ 6,786	\$ 24,210	\$ 3,100	\$ 25,760	8	12.50%	\$ 3,220		\$ 3,220
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1950	Power Operated Equipment	\$ 6,363	\$ 4,363	\$ 2,000	\$ 2,000	\$ 3,000		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	\$ -	\$ -	\$ -	\$ -	\$ -	25	4.00%	\$ -		\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -		\$ -
1995	Contributions & Grants - ACCT 1830	\$ (77,570)	\$ -	\$ (77,570)	\$ -	\$ (77,570)		0.00%	\$ -		\$ -
1995	Contributions & Grants - ACCT 1835	\$ (49,661)	\$ -	\$ (49,661)	\$ -	\$ (49,661)	60	1.67%	\$ (828)		\$ (828)
1995	Contributions & Grants - ACCT 1840	\$ (220)	\$ -	\$ (220)	\$ -	\$ (220)	50	2.00%	\$ (4)		\$ (4)
1995	Contributions & Grants - ACCT 1845	\$ (80,350)	\$ -	\$ (80,350)	\$ -	\$ (80,350)	30	3.33%	\$ (2,678)		\$ (2,678)
1995	Contributions & Grants - ACCT 1850	\$ (46,713)	\$ -	\$ (46,713)	\$ -	\$ (46,713)	40	2.50%	\$ (1,168)		\$ (1,168)
					\$ -	\$ -		0.00%	\$ -		\$ -
	<b>Total</b>	<b>\$ 7,094,053</b>	<b>\$ 338,310</b>	<b>\$ 6,755,744</b>	<b>\$ 272,300</b>	<b>\$ 6,891,894</b>			<b>\$ 292,349</b>	<b>\$ -</b>	<b>\$ 292,349</b>

**Notes:**

- 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 standard practice must be supported in the application.
- 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.

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**Appendix 2-CA**  
**Depreciation and Amortization Expense**  
Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2015  
Year 2014 NewCGAAP

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2014	Less Fully Depreciated	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	Depreciation Expense	2014 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance <sup>2</sup>
		(a)	(b)	(c)	(d)	(e) = (c) + ½ x (d) <sup>1</sup>	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)	\$ 209,024	\$ 113,414	\$ 95,610	\$ 17,000	\$ 104,110	5	20.00%	\$ 20,822	\$ 20,822	\$ 0
1612	Land Rights (Formally known as Account 1906)	\$ 8,588	\$ -	\$ 8,588	\$ -	\$ 8,588	-	0.00%	\$ -	\$ -	\$ -
1805	Land	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	-	0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ 2,030,702	\$ 40,387	\$ 1,990,315	\$ 25,000	\$ 2,002,815	45	2.22%	\$ 44,507	\$ 44,507	\$ -
1820	Distribution Station Equipment <50 kV	\$ 1,056,183	\$ (137,592)	\$ 1,193,775	\$ 60,000	\$ 1,223,775	45	2.22%	\$ 27,195	\$ 27,195	\$ -
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 558,627	\$ (32,768)	\$ 591,395	\$ 89,000	\$ 635,895	45	2.22%	\$ 14,131	\$ 14,131	\$ -
1835	Overhead Conductors & Devices	\$ 500,830	\$ (124,450)	\$ 625,280	\$ 20,000	\$ 635,280	60	1.67%	\$ 10,588	\$ 10,588	\$ -
1840	Underground Conduit	\$ 114,355	\$ (23,545)	\$ 137,900	\$ 500	\$ 138,150	50	2.00%	\$ 2,763	\$ 2,763	\$ -
1845	Underground Conductors & Devices	\$ 282,913	\$ (33,447)	\$ 316,360	\$ 17,500	\$ 325,110	30	3.33%	\$ 10,837	\$ 10,837	\$ -
1850	Line Transformers	\$ 435,245	\$ 31,495	\$ 403,750	\$ 12,500	\$ 410,000	40	2.50%	\$ 10,250	\$ 10,250	\$ 0
1855	Services (Overhead & Underground)	\$ 35,420	\$ -	\$ 35,420	\$ 3,100	\$ 36,970	30	3.33%	\$ 1,232	\$ 1,232	\$ 0
1860	Meters	\$ 254,843	\$ 254,843	\$ -	\$ -	\$ -	25	4.00%	\$ -	\$ -	\$ -
1860	Meters (Smart Meters)	\$ 622,399	\$ -	\$ 622,399	\$ 3,500	\$ 624,149	15	6.67%	\$ 41,610	\$ 41,610	\$ (0)
1905	Land	\$ 28,300	\$ -	\$ 28,300	\$ -	\$ 28,300	-	0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures - <b>BUILDING ROOF</b>	\$ 183,207	\$ -	\$ 183,207	\$ -	\$ 183,207	25	4.00%	\$ 7,328	\$ 7,328	\$ (1)
1908	Buildings & Fixtures - <b>INTERIOR FIXTURES</b>	\$ 265,501	\$ -	\$ 265,501	\$ 12,500	\$ 271,751	15	6.67%	\$ 18,117	\$ 18,118	\$ (1)
1908	Buildings & Fixtures - <b>STRUCTURE</b>	\$ 412,916	\$ -	\$ 412,916	\$ -	\$ 412,916	50	2.00%	\$ 8,258	\$ 8,258	\$ 0
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 39,484	\$ 9,954	\$ 29,530	\$ 3,500	\$ 31,280	10	10.00%	\$ 3,128	\$ 3,128	\$ -
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 57,878	\$ 44,523	\$ 13,355	\$ 3,100	\$ 14,905	5	20.00%	\$ 2,981	\$ 2,981	\$ (0)
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1930	Transportation Equipment	\$ 204,794	\$ 184,346	\$ 20,448	\$ -	\$ 20,448	8	12.50%	\$ 2,556	\$ 2,556	\$ -
1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 30,996	\$ 6,786	\$ 24,210	\$ 3,100	\$ 25,760	10	10.00%	\$ 2,576	\$ 2,576	\$ -
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ 6,363	\$ 4,363	\$ 2,000	\$ 2,000	\$ 3,000	8	12.50%	\$ 375	\$ 375	\$ -
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 - ACCT 1830	\$ (77,570)	\$ -	\$ (77,570)	\$ -	\$ (77,570)	45	2.22%	\$ (1,724)	\$ (1,724)	\$ 0
1995	Contributions & Grants - ACCT 1835	\$ (49,661)	\$ -	\$ (49,661)	\$ -	\$ (49,661)	60	1.67%	\$ (828)	\$ (828)	\$ 0
1995	Contributions & Grants - ACCT 1840	\$ (220)	\$ -	\$ (220)	\$ -	\$ (220)	50	2.00%	\$ (4)	\$ (4)	\$ (0)
1995	Contributions & Grants - ACCT 1845	\$ (80,350)	\$ -	\$ (80,350)	\$ -	\$ (80,350)	30	3.33%	\$ (2,678)	\$ (2,678)	\$ (0)
1995	Contributions & Grants - ACCT 1850	\$ (46,713)	\$ -	\$ (46,713)	\$ -	\$ (46,713)	40	2.50%	\$ (1,168)	\$ (1,168)	\$ 0
					\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
	<b>Total</b>	<b>\$ 7,094,053</b>	<b>\$ 338,310</b>	<b>\$ 6,755,744</b>	<b>\$ 272,300</b>	<b>\$ 6,891,894</b>			<b>\$ 222,853</b>	<b>\$ 222,854</b>	<b>\$ (1)</b>

**Notes:**

- 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 standard practice must be supported in the application.
- 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.

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*Attachment 4 (of 4):*

*OEB Appendix 2-B – Fixed Assets 2013 OldCGAAP*

*OEB Appendix 2-B – Fixed Assets 2013 NewCGAAP*

*OEB Appendix 2-B – Fixed Assets 2014 OldCGAAP*

*OEB Appendix 2-B – Fixed Assets 2014 NewCGAAP*

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**Appendix 2-B**  
**Fixed Asset Continuity Schedule - OldCGAAP**

Year **2013**

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)		\$ 181,024	\$ 28,000		\$ 209,024	\$ (129,951)	\$ (22,727)		\$ (152,678)	\$ 56,346
CEC	1612	Land Rights (Formally known as Account 1906)		\$ 8,588	\$ -		\$ 8,588	\$ (2,608)	\$ -	\$ -	\$ (2,608)	\$ 5,980
N/A	1805	Land		\$ 10,000	\$ -		\$ 10,000	\$ -			\$ -	\$ 10,000
47	1808	Buildings		\$ -			\$ -	\$ -			\$ -	\$ -
13	1810	Leasehold Improvements		\$ -			\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV		\$ 482,802	\$ 1,547,900		\$ 2,030,702	\$ (98,226)	\$ (30,409)		\$ (128,635)	\$ 1,902,067
47	1820	Distribution Station Equipment <50 kV		\$ 256,183	\$ 800,000		\$ 1,056,183	\$ (124,366)	\$ (26,458)		\$ (150,824)	\$ 905,359
47	1825	Storage Battery Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures		\$ 459,627	\$ 99,000		\$ 558,627	\$ (228,694)	\$ (23,448)		\$ (252,142)	\$ 306,486
47	1835	Overhead Conductors & Devices		\$ 475,830	\$ 25,000		\$ 500,830	\$ (265,760)	\$ (24,513)		\$ (290,273)	\$ 210,557
47	1840	Underground Conduit		\$ 113,855	\$ 500		\$ 114,355	\$ (71,835)	\$ (5,505)		\$ (77,340)	\$ 37,015
47	1845	Underground Conductors & Devices		\$ 265,913	\$ 17,000		\$ 282,913	\$ (120,808)	\$ (12,382)		\$ (133,190)	\$ 149,723
47	1850	Line Transformers		\$ 408,793	\$ 28,000	\$ (1,548)	\$ 435,245	\$ (218,651)	\$ (16,016)	\$ 1,548	\$ (233,119)	\$ 202,125
47	1855	Services (Overhead & Underground)		\$ 32,420	\$ 3,000		\$ 35,420	\$ (8,514)	\$ (1,356)		\$ (9,870)	\$ 25,549
47	1860	Meters		\$ 254,843			\$ 254,843	\$ (184,288)	\$ (9,054)		\$ (193,342)	\$ 61,501
47	1860	Meters (Smart Meters)		\$ 618,899	\$ 3,500		\$ 622,399	\$ (105,333)	\$ (41,377)		\$ (146,710)	\$ 475,689
N/A	1905	Land		\$ 28,300	\$ -		\$ 28,300	\$ -			\$ -	\$ 28,300
47	1908	Buildings & Fixtures		\$ 824,124	\$ 37,500		\$ 861,624	\$ (220,569)	\$ (17,374)		\$ (237,943)	\$ 623,681
13	1910	Leasehold Improvements		\$ -			\$ -	\$ -			\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)		\$ 33,784	\$ 5,700		\$ 39,484	\$ (20,320)	\$ (3,040)		\$ (23,360)	\$ 16,124
8	1915	Office Furniture & Equipment (5 years)		\$ -			\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware		\$ 54,878	\$ 3,000		\$ 57,878	\$ (47,804)	\$ (2,974)		\$ (50,778)	\$ 7,100
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -			\$ -	\$ -			\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ -			\$ -	\$ -			\$ -	\$ -
10	1930	Transportation Equipment		\$ 204,794	\$ -		\$ 204,794	\$ (195,846)	\$ (2,556)		\$ (198,402)	\$ 6,392
8	1935	Stores Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment		\$ 27,996	\$ 3,000		\$ 30,996	\$ (13,647)	\$ (2,443)		\$ (16,090)	\$ 14,907
8	1945	Measurement & Testing Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
8	1950	Power Operated Equipment		\$ 4,363	\$ 2,000		\$ 6,363	\$ (4,089)	\$ (400)		\$ (4,489)	\$ 1,875
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		\$ (254,514)	\$ -		\$ (254,514)	\$ 21,682	\$ 10,180		\$ 31,862	\$ (222,652)
	etc.			\$ -			\$ -	\$ -			\$ -	\$ -
		Total		\$ 4,492,502	\$ 2,603,100	\$ (1,548)	\$ 7,094,054	\$ (2,039,627)	\$ (231,852)	\$ 1,548	\$ (2,269,931)	\$ 4,824,123

10	Transportation
8	Stores Equipment

**Less: Fully Allocated Depreciation**

Transportation	
Stores Equipment	
<b>Net Depreciation</b>	<b>\$ 1,548</b>

**Notes:**

**Appendix 2-B**  
**Fixed Asset Continuity Schedule - New CGAAP**

Year **2013**

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)		\$ 181,024	\$ 28,000	\$ -	\$ 209,024	\$ (129,951)	\$ (22,727)		\$ (152,678)	\$ 56,346
CEC	1612	Land Rights (Formally known as Account 1906)		\$ 8,588	\$ -	\$ -	\$ 8,588	\$ (2,608)	\$ -		\$ (2,608)	\$ 5,980
N/A	1805	Land		\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -			\$ -	\$ 10,000
47	1808	Buildings		\$ -		\$ -	\$ -	\$ -			\$ -	\$ -
13	1810	Leasehold Improvements		\$ -		\$ -	\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV		\$ 482,802	\$ 1,547,900	\$ -	\$ 2,030,702	\$ (98,226)	\$ (27,030)		\$ (125,256)	\$ 1,905,446
47	1820	Distribution Station Equipment <50 kV		\$ 256,183	\$ 800,000	\$ -	\$ 1,056,183	\$ (124,366)	\$ (17,639)		\$ (142,005)	\$ 914,178
47	1825	Storage Battery Equipment		\$ -		\$ -	\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures		\$ 459,627	\$ 99,000	\$ -	\$ 558,627	\$ (228,694)	\$ (13,447)		\$ (242,141)	\$ 316,487
47	1835	Overhead Conductors & Devices		\$ 475,830	\$ 25,000	\$ -	\$ 500,830	\$ (265,760)	\$ (10,212)		\$ (275,972)	\$ 224,858
47	1840	Underground Conduit		\$ 113,855	\$ 500	\$ -	\$ 114,355	\$ (71,835)	\$ (2,756)		\$ (74,591)	\$ 39,764
47	1845	Underground Conductors & Devices		\$ 265,913	\$ 17,000	\$ -	\$ 282,913	\$ (120,808)	\$ (10,321)		\$ (131,129)	\$ 151,784
47	1850	Line Transformers		\$ 408,793	\$ 28,000	\$ (1,548)	\$ 435,245	\$ (218,651)	\$ (10,012)	\$ 1,548	\$ (227,115)	\$ 208,129
47	1855	Services (Overhead & Underground)		\$ 32,420	\$ 3,000	\$ -	\$ 35,420	\$ (8,514)	\$ (1,130)		\$ (9,644)	\$ 25,775
47	1860	Meters		\$ 254,843		\$ -	\$ 254,843	\$ (184,288)	\$ (9,055)		\$ (193,343)	\$ 61,500
47	1860	Meters (Smart Meters)		\$ 618,899	\$ 3,500	\$ -	\$ 622,399	\$ (105,333)	\$ (41,377)		\$ (146,710)	\$ 475,689
N/A	1905	Land		\$ 28,300	\$ -	\$ -	\$ 28,300	\$ -			\$ -	\$ 28,300
47	1908	Buildings & Fixtures - <b>BUILDING ROOF</b>		\$ 165,167	\$ 18,040	\$ -	\$ 183,207	\$ (44,363)	\$ (6,968)		\$ (51,331)	\$ 131,876
47	1908	Buildings & Fixtures - <b>INTERIOR FIXTURES</b>		\$ 246,041	\$ 19,460	\$ -	\$ 265,501	\$ (65,298)	\$ (17,053)		\$ (82,351)	\$ 183,150
47	1908	Buildings & Fixtures - <b>STRUCTURE</b>		\$ 412,916	\$ -	\$ -	\$ 412,916	\$ (110,908)	\$ (8,258)		\$ (119,166)	\$ 293,750
13	1910	Leasehold Improvements		\$ -		\$ -	\$ -	\$ -			\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)		\$ 33,784	\$ 5,700	\$ -	\$ 39,484	\$ (20,320)	\$ (3,041)		\$ (23,361)	\$ 16,123
8	1915	Office Furniture & Equipment (5 years)		\$ -		\$ -	\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware		\$ 54,878	\$ 3,000	\$ -	\$ 57,878	\$ (47,804)	\$ (2,974)		\$ (50,778)	\$ 7,100
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -		\$ -	\$ -	\$ -			\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ -		\$ -	\$ -	\$ -			\$ -	\$ -
10	1930	Transportation Equipment		\$ 204,794	\$ -	\$ -	\$ 204,794	\$ (195,846)	\$ (2,556)		\$ (198,402)	\$ 6,392
8	1935	Stores Equipment		\$ -		\$ -	\$ -	\$ -			\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment		\$ 27,996	\$ 3,000	\$ -	\$ 30,996	\$ (13,647)	\$ (2,443)		\$ (16,090)	\$ 14,907
8	1945	Measurement & Testing Equipment		\$ -		\$ -	\$ -	\$ -			\$ -	\$ -
8	1950	Power Operated Equipment		\$ 4,363	\$ 2,000	\$ -	\$ 6,363	\$ (4,089)	\$ (400)		\$ (4,489)	\$ 1,875
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 - ACCT 1830		\$ (77,570)	\$ -	\$ -	\$ (77,570)	\$ 2,509	\$ 1,724		\$ 4,233	\$ (73,337)
47	1995	Contributions & Grants - ACCT 1835		\$ (49,661)	\$ -	\$ -	\$ (49,661)	\$ 2,190	\$ 828		\$ 3,018	\$ (46,643)
47	1995	Contributions & Grants - ACCT 1840		\$ (220)	\$ -	\$ -	\$ (220)	\$ 40	\$ 4		\$ 44	\$ (176)
47	1995	Contributions & Grants - ACCT 1845		\$ (80,350)	\$ -	\$ -	\$ (80,350)	\$ 10,442	\$ 2,678		\$ 13,120	\$ (67,231)
47	1995	Contributions & Grants - ACCT 1850		\$ (46,713)	\$ -	\$ -	\$ (46,713)	\$ 6,502	\$ 1,168		\$ 7,670	\$ (39,043)
	etc.					\$ -	\$ -				\$ -	\$ -
		<b>Total</b>		\$ 4,492,501	\$ 2,603,100	\$ (1,548)	\$ 7,094,053	\$ (2,039,626)	\$ (202,997)	\$ 1,548	\$ (2,241,075)	\$ 4,852,979

**Less: Fully Allocated Depreciation**

Transportation  
Stores Equipment  
**Net Depreciation** \$ 1,548

10	Transportation
8	Stores Equipment

**Notes:**



File Number: #REF!  
Exhibit: 2  
Tab: 1  
Schedule: 5  
Page: 5  
  
Date:

**Appendix 2-B**  
**Fixed Asset Continuity Schedule - OldCGAAP**

Year **2014**

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation					Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance		
12	1611	Computer Software (Formally known as Account 1925)		\$ 209,024	\$ 17,000		\$ 226,024	\$ (152,678)	\$ (20,822)		\$ (173,500)	\$ 52,524	
CEC	1612	Land Rights (Formally known as Account 1906)		\$ 8,588			\$ 8,588	\$ (2,608)	-		\$ (2,608)	\$ 5,980	
N/A	1805	Land		\$ 10,000			\$ 10,000	\$ -	\$ -		\$ -	\$ 10,000	
47	1808	Buildings		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	
13	1810	Leasehold Improvements		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	
47	1815	Transformer Station Equipment >50 kV		\$ 2,030,702	\$ 25,000		\$ 2,055,702	\$ (125,256)	\$ (50,070)		\$ (175,326)	\$ 1,880,376	
47	1820	Distribution Station Equipment <50 kV		\$ 1,056,183	\$ 60,000		\$ 1,116,183	\$ (142,005)	\$ (40,793)		\$ (182,798)	\$ 933,386	
47	1825	Storage Battery Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	
47	1830	Poles, Towers & Fixtures		\$ 558,627	\$ 89,000		\$ 647,627	\$ (242,141)	\$ (25,436)		\$ (267,576)	\$ 380,051	
47	1835	Overhead Conductors & Devices		\$ 500,830	\$ 20,000		\$ 520,830	\$ (275,972)	\$ (25,411)		\$ (301,383)	\$ 219,447	
47	1840	Underground Conduit		\$ 114,355	\$ 500		\$ 114,855	\$ (74,591)	\$ (5,526)		\$ (80,117)	\$ 34,738	
47	1845	Underground Conductors & Devices		\$ 282,913	\$ 17,500		\$ 300,413	\$ (131,129)	\$ (13,004)		\$ (144,133)	\$ 156,280	
47	1850	Line Transformers		\$ 435,245	\$ 12,500		\$ 447,745	\$ (227,115)	\$ (16,400)		\$ (243,515)	\$ 204,229	
47	1855	Services (Overhead & Underground)		\$ 35,420	\$ 3,100		\$ 38,520	\$ (9,644)	\$ (1,479)		\$ (11,123)	\$ 27,397	
47	1860	Meters		\$ 254,843	\$ -	\$ (254,843)	\$ -	\$ (193,343)	\$ -	\$ 193,343	\$ -	\$ -	
47	1860	Meters (Smart Meters)		\$ 622,399	\$ 3,500		\$ 625,899	\$ (146,710)	\$ (41,610)		\$ (188,320)	\$ 437,579	
N/A	1905	Land		\$ 28,300			\$ 28,300	\$ -	\$ -		\$ -	\$ 28,300	
47	1908	Buildings & Fixtures - <b>BUILDING ROOF</b>		\$ 183,207	\$ -		\$ 183,207	\$ (51,331)	\$ (3,664)		\$ (54,995)	\$ 128,212	
47	1908	Buildings & Fixtures - <b>INTERIOR FIXTURES</b>		\$ 265,501	\$ 12,500		\$ 278,001	\$ (82,351)	\$ -		\$ (82,351)	\$ 195,650	
47	1908	Buildings & Fixtures - <b>STRUCTURE</b>		\$ 412,916	\$ -		\$ 412,916	\$ (119,167)	\$ (41,292)		\$ (160,459)	\$ 252,457	
13	1910	Leasehold Improvements		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	
8	1915	Office Furniture & Equipment (10 years)		\$ 39,484	\$ 3,500		\$ 42,984	\$ (23,361)	\$ (6,256)		\$ (29,617)	\$ 13,367	
8	1915	Office Furniture & Equipment (5 years)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	
10	1920	Computer Equipment - Hardware		\$ 57,878	\$ 3,100		\$ 60,978	\$ (50,778)	\$ -		\$ (50,778)	\$ 10,200	
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	
10	1930	Transportation Equipment		\$ 204,794			\$ 204,794	\$ (198,402)	\$ (2,045)		\$ (200,447)	\$ 4,347	
8	1935	Stores Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	
8	1940	Tools, Shop & Garage Equipment		\$ 30,996	\$ 3,100		\$ 34,096	\$ (16,090)	\$ (3,220)		\$ (19,310)	\$ 14,787	
8	1945	Measurement & Testing Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	
8	1950	Power Operated Equipment		\$ 6,363	\$ 2,000		\$ 8,363	\$ (4,489)	\$ -		\$ (4,489)	\$ 3,875	
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 - ACCT 1830		\$ (77,570)	\$ -		\$ (77,570)	\$ 4,233	\$ -		\$ 4,233	\$ (73,337)	
47	1995	Contributions & Grants - ACCT 1835		\$ (49,661)	\$ -		\$ (49,661)	\$ 3,018	\$ 828		\$ 3,845	\$ (45,815)	
47	1995	Contributions & Grants - ACCT 1840		\$ (220)	\$ -		\$ (220)	\$ 44	\$ 4		\$ 48	\$ (172)	
47	1995	Contributions & Grants - ACCT 1845		\$ (80,350)	\$ -		\$ (80,350)	\$ 13,120	\$ 2,678		\$ 15,798	\$ (64,552)	
47	1995	Contributions & Grants - ACCT 1850		\$ (46,713)	\$ -		\$ (46,713)	\$ 7,670	\$ 1,168		\$ 8,838	\$ (37,875)	
				\$ -				\$ -	\$ -				
											</		

**Less: Fully Allocated Depreciation**

Transportation

Stores Equipment

**Net Depreciation** \$ 193,343

10	Transportation
8	Stores Equipment

**Appendix 2-B**  
**Fixed Asset Continuity Schedule - NewCGAAP**

Year	2014
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CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)		\$ 209,024	\$ 17,000		\$ 226,024	\$ (152,678)	\$ (20,822)		\$ (173,500)	\$ 52,524
CEC	1612	Land Rights (Formally known as Account 1906)		\$ 8,588			\$ 8,588	\$ (2,608)			\$ (2,608)	\$ 5,980
	N/A	1805 Land		\$ 10,000			\$ 10,000	\$ -			\$ -	\$ 10,000
47	1808	Buildings		\$ -			\$ -	\$ -			\$ -	\$ -
13	1810	Leasehold Improvements		\$ -			\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV		\$ 2,030,702	\$ 25,000		\$ 2,055,702	\$ (125,256)	\$ (44,507)		\$ (169,763)	\$ 1,885,939
47	1820	Distribution Station Equipment <50 kV		\$ 1,056,183	\$ 60,000		\$ 1,116,183	\$ (142,005)	\$ (27,195)		\$ (169,200)	\$ 946,983
47	1825	Storage Battery Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures		\$ 558,627	\$ 89,000		\$ 647,627	\$ (242,141)	\$ (14,131)		\$ (256,272)	\$ 391,356
47	1835	Overhead Conductors & Devices		\$ 500,830	\$ 20,000		\$ 520,830	\$ (275,972)	\$ (10,588)		\$ (286,560)	\$ 234,270
47	1840	Underground Conduit		\$ 114,355	\$ 500		\$ 114,855	\$ (74,591)	\$ (2,763)		\$ (77,354)	\$ 37,501
47	1845	Underground Conductors & Devices		\$ 282,913	\$ 17,500		\$ 300,413	\$ (131,129)	\$ (10,837)		\$ (141,966)	\$ 158,447
47	1850	Line Transformers		\$ 435,245	\$ 12,500		\$ 447,745	\$ (227,115)	\$ (10,250)		\$ (237,365)	\$ 210,379
47	1855	Services (Overhead & Underground)		\$ 35,420	\$ 3,100		\$ 38,520	\$ (9,644)	\$ (1,232)		\$ (10,876)	\$ 27,643
47	1860	Meters		\$ 254,843	\$ -	\$ (254,843)	\$ -	\$ (193,343)	\$ -	\$ 193,343	\$ -	\$ -
47	1860	Meters (Smart Meters)		\$ 622,399	\$ 3,500		\$ 625,899	\$ (146,710)	\$ (41,610)		\$ (188,320)	\$ 437,579
N/A	1905	Land		\$ 28,300			\$ 28,300	\$ -			\$ -	\$ 28,300
47	1908	Buildings & Fixtures - BUILDING ROOF		\$ 183,207	\$ -		\$ 183,207	\$ (51,331)	\$ (7,329)		\$ (58,660)	\$ 124,547
47	1908	Buildings & Fixtures - INTERIOR FIXTURES		\$ 265,501	\$ 12,500		\$ 278,001	\$ (82,351)	\$ (18,118)		\$ (100,469)	\$ 177,532
47	1908	Buildings & Fixtures - STRUCTURE		\$ 412,916	\$ -		\$ 412,916	\$ (119,167)	\$ (8,258)		\$ (127,425)	\$ 285,491
13	1910	Leasehold Improvements		\$ -			\$ -	\$ -			\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)		\$ 39,484	\$ 3,500		\$ 42,984	\$ (23,361)	\$ (3,128)		\$ (26,489)	\$ 16,495
8	1915	Office Furniture & Equipment (5 years)		\$ -			\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware		\$ 57,878	\$ 3,100		\$ 60,978	\$ (50,778)	\$ (2,981)		\$ (53,759)	\$ 7,219
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -			\$ -	\$ -			\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ -			\$ -	\$ -			\$ -	\$ -
10	1930	Transportation Equipment		\$ 204,794			\$ 204,794	\$ (198,402)	\$ (2,556)		\$ (200,958)	\$ 3,836
8	1935	Stores Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment		\$ 30,996	\$ 3,100		\$ 34,096	\$ (16,090)	\$ (2,576)		\$ (18,666)	\$ 15,431
8	1945	Measurement & Testing Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
8	1950	Power Operated Equipment		\$ 6,363	\$ 2,000		\$ 8,363	\$ (4,489)	\$ (375)		\$ (4,864)	\$ 3,500
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 - ACCT 1830		\$ (77,570)	\$ -		\$ (77,570)	\$ 4,233	\$ 1,724		\$ 5,957	\$ (71,613)
47	1995	Contributions & Grants - ACCT 1835		\$ (49,661)	\$ -		\$ (49,661)	\$ 3,018	\$ 828		\$ 3,846	\$ (45,815)
47	1995	Contributions & Grants - ACCT 1840		\$ (220)	\$ -		\$ (220)	\$ 44	\$ 4		\$ 48	\$ (172)
47	1995	Contributions & Grants - ACCT 1845		\$ (80,350)	\$ -		\$ (80,350)	\$ 13,120	\$ 2,678		\$ 15,798	\$ (64,553)
47	1995	Contributions & Grants - ACCT 1850		\$ (46,713)	\$ -		\$ (46,713)	\$ 7,670	\$ 1,168		\$ 8,838	\$ (37,875)
				\$ -				\$ -				
		Total		\$ 7,094,053	\$ 272,300	\$ (254,843)	\$ 7,111,510	\$ (2,241,076)	\$ (222,854)	\$ 193,343	\$ (2,270,587)	\$ 4,840,923
							\$ 7,102,782		\$ (212,926)		\$ (2,255,831)	

10	Transportation
8	Stores Equipment

**Less: Fully Allocated Depreciation**

### Transportation

Stores Equipment

Net Depreciation

**(Request 3) Exhibit 8: Rate Design (section 2.11.9)**

In order to preserve the OEB's formatting, a track changes version of HHI's current tariff showing proposed changes is being filed in conjunction with this document.