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January 13, 2014

Delivered by RESS, Email and Courier

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, Ontario M4P 1E4

Dear Ms. Walli:

Re: EB-2012-0109 – Brantford Power Inc.
Application to the Ontario Energy Board for Electricity Distribution Rates and Charges effective November 1, 2013

We are counsel to Brantford Power Inc. ("BPI") with respect to the above-captioned matter. Please find attached BPI's responses to Supplemental Interrogatories in this matter.

Should you have any questions or require further information, please do not hesitate to contact me.

Yours truly,

BORDEN LADNER GERVAIS LLP

Original Signed by James C. Sidlofsky

James C. Sidlofsky

cc: Paul Kwasnik, Brantford Power Inc.
Heather Wyatt, Brantford Power Inc.
Parties of record in EB-2012-0109

TOR01: 5447471: v1

EB-2012-0109

IN THE MATTER OF the Ontario Energy Board Act, 1998, being Schedule B to the Energy Competition Act, 1998, S.O. 1998, c.15, as amended;

AND IN THE MATTER OF an Application by Brantford Power Inc. to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of November 1, 2013.

BRANTFORD POWER INC.

2013 ELECTRICITY DISTRIBUTION RATE APPLICATION
RESPONSES TO SUPPLEMENTAL INTERROGATORIES
FILED: JANUARY 13, 2014

Applicant:	Brantford Power Inc.
Applicant's Address	84 Market St. P.O. Box 308 Brantford, ON N3T 5N8
	Paul Kwasnik, CEO Tel: (519) 751-3522 Ext. 3226 Fax: (519) 753-6130 Email: pkwasnik@brantford.ca
	Heather Wyatt, Director, Regulatory Affairs, Board Secretary Tel: (519) 751-3522 Ext. 3269 Fax: (519) 753-6130 Email: hwyatt@brantford.ca
Applicant's Counsel:	Borden Ladner Gervais LLP Suite 4100 40 King Street West Toronto, ON M5H 3Y4 James C. Sidlofsky Telephone: (416) 367-6277 Fax: (416) 361-2751 Email: jsidlofsky@blg.com

Exhibit 1 – Administrative Documents

1-Energy Probe-33s

Ref: 1-Staff-1

Please provided an updated response to 1-Staff-1 (RRWF and table showing adjustments) as the result of any changes or corrections resulting from the supplemental interrogatories.

Response:

BPI has not made any changes to the Revenue Requirement Work Form ("RRWF") as a result of responses to these supplemental interrogatories. As identified in subsequent interrogatory responses, specific individual changes are not material. BPI will update its revised RRWF when rates are finalized.

1-Energy Probe-34s

Ref: 1-Energy Probe-2

The response indicates that 60% of the BEC Board of Directors costs were allocated to BPI beginning in 2009.

a) Is this still the case for 2013?

Response:

BPI advises that 60 percent of the BEC Board of Directors costs have been allocated to BPI in 2013.

b) If the answer to part (a) is yes, please provide the amount included in the 2013 revenue requirement associated with the BEC Board of Directors.

Response:

As noted in Exhibit 4 Tab 2 Schedule 4 at pages 19 and 26 in the discussion of variance analysis of Account 5665 – [Miscellaneous General Expenses], BEC Board of Directors costs have been removed from BPI's revenue requirement for 2013.

c) Please provide the historical actual amounts associated with the BEC Board of Directors paid by BPI in each of 2008 through 2012.

Response:

The historical actual amounts associated with the BEC Board of Directors paid by BPI in each of 2008 through to 2012 are set out in the table below.

Year	**BEC Board Costs**
2008	$176,889
2009	$118,960
2010	$124,125
2011	$151,041
2012	$174,754

1-SEC-19

Reference: 1-Staff-1

Why has the Applicant not revised its application to account for updated Test Year forecasts?

Response:

In response to these supplemental interrogatories, BPI has provided 2013 year-to-date actuals to November 2013 and has further provided a forecast for December 2013. The December 2013 forecast is based primarily on the average of the previous 11 months. BPI anticipates that the December 2013 results will change between this forecast and the finalization of the actual 2013 results by February 14, 2014, prior to the commencement of the annual audit. The December 2013 actual results will differ because the current forecast does not include all typical year-end accruals and true-ups.

BPI has not revised its application to account for the updated Test Year forecasts because it anticipates that those forecasts will change prior to closing its books for 2013.

However, BPI wishes to note that its current 2013 OM&A forecast of $8,962,300 shows a variance of ($241,725) from BPI's Test Year budget as filed in its application. As well, the 2013 OM&A forecast for Account 5315 – [Customer Billing] of $712,000 is a variance of ($252,616) from BPI's Test Year budget.

As discussed in the application, BPI and the City of Brantford issued a combined bill to their customers up to May 6, 2013 and shared the costs of producing that combined bill. The Test Year budget, however, was prepared assuming that the splitting of the customer invoice would occur at January 1, 2013 as was originally planned and that the cost savings resulting from the shared bill would not be realized in 2013. Because the splitting of the customer invoice did not occur until May 6, 2013, the 2013 forecast reflects the shared costs that will not persist beyond 2013. Such shared costs included postage, stationery and supplies, mail processing equipment and some staff resources.

When the costs for BPI billing services are normalized for a 12-month period, BPI anticipates that the costs for a full year will be $250,000 higher than the current forecasted amount. Similarly its 2013 OM&A forecast overall would also be higher in that amount or similar to the amount in the Test Year budget filed in the application.

1-Staff-42

Updated Revenue Requirement Work Form

Upon completing responses to all supplemental interrogatories from Board staff and intervenors, please provide an update to the RRWF as originally filed with all corrections or adjustments that the applicant wishes to make in the middle column. Please include in this middle column all changes arising from both the original and supplemental interrogatories. Please provide documentation of all corrections and adjustments to the RRWF as originally filed, such as a reference to an interrogatory response or any explanatory note.

RESPONSE:

Please refer to the response above to Supplemental Interrogatory 1-Energy Probe-33s.

Exhibit 2 – Rate Base

1

2-Energy Probe-35s

Ref: 1-Staff-1 &
2-Energy Probe-9

a) Please reconcile the 2013 net fixed assets shown in the revised RRWF provided in response to 1-Staff-1 of $63,834,314 with the year-end figures for 2012 and 2013 of $59,327,584 and $60,646,019 shown in parts (a) and (b) of 2-Energy Probe-9 (Supplemental).

Response:

Please find below table reconciliation for the 2013 net fixed assets shown in the revised RRWF provided in response to 1-Staff-1 with the year-end figures for 2012 and 2013 shown in parts (a) and (b) of 2-Energy Probe-9.

Originally Filed	2013 Continuity Opening*	2013 Continuity Closing	Average	Adjustments with Interrogatory	Filed With Interrogatory
Cost	$ 97,901,397.65	$ 101,841,557.65	$ 99,621,477.65	$ (1,610,821.00)	$ 98,010,656.65
Accum Amort	$ (33,295,394.21)	$ (36,992,924.95)	$ (34,814,159.58)	$ 637,817.00	$ (34,176,342.58)
	$ 64,666,003.44	$ 64,948,632.71	$ 64,807,318.07	$ (973,004.00)	$ 63,834,314.07

*Smart Meters brought into Rate Base. [Costs = $5,373,737& Accumulated Depreciations

2-Energy Probe-9 (a) & (b)	2012 Continuity Ending	2013 Continuity Closing
Cost	$ 90,916,839.00	$ 95,360,143.00
Accum Amort	$ (31,589,256.00)	$ (34,714,123.00)
	$ 59,327,583.00	$ 60,646,020.00

BPI confirms that $60,646,020 year-end figure shown in response to 2-Energy Probe-9 part (b) is not correct as it did not have the closing cost and accumulated depreciation balances in accounts 1860 (Meters) and accounts 1915 and 1920 shown in BPI's 2012 fixed continuity statement not been carried forward to the opening balances in 2013.

On the other hand, $59,327,583 year-end figure in response to 2-Energy Probe-2 part (a) is correct. $63,834,314 shown in revised RRWF provided in response in 1-Staff-1 is also correct as it incorporated the closing balances for accounts 1860, 1915 and 1920 whose balances were not carried forward to the opening balances of BPI's 2013 fixed continuity statement in response to 2-Energy Probe-9 part (b).

b) Please show how the calculation of the $98,010,657 shown as the Gross Fixed Assets (average) in the Interrogatory Responses of the Rate Base sheet in RRWF was calculated given that the closing gross assets for 2013 shown in the response to 2-Energy Probe-9, part (b) is less than this figure at $95,360,143.

Response:

The closing gross assets ($95,360,143) shown in response to 2-Energy Probe-9, part (b) is different from the calculation of the $98,010,657 shown as the Gross Fixed Assets (average) in the Interrogatory Responses of the Rate Base sheet in RRWF because the closing gross assets for 2013 shown in response to 2-Energy Probe-9, part (b) did not have the closing cost and accumulated depreciation balances in accounts 1860 (Meters) and accounts 1915 and 1920 shown in BPI's 2012 fixed continuity statement not been carried forward to the opening balances in 2013.

For clarity, BPI is refiling its 2013 Fixed Asset Continuity Schedule submitted in response to 2-Energy Probe-9, part (b) and its updated 2013 Fixed Asset Continuity Schedule.

2-Energy Probe-9, part (b) Table:

Appendix 2-B

Fixed Asset Continuity Schedule

Year 2013

CCA Class	OEB	Description	Depreciation Rate	Cost: Opening Balance	Cost: Reallocate Smart Meters	Cost: Additions	Cost: Disposals	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Reallocate Smart Meters	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals	Accumulated Depreciation: Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)		$ 200,139	$ 1,963	$ 186,000	$ -	$ 388,102	-$ 326,271	-$ 647	-$ 112,129	$ -	-$ 439,047	$ 50,945
CEC	1612	Land Rights (Formally known as Account 1906)		$ 89,022	$ -	$ -	$ -	$ 89,022	-$ 7,748	$ -	-$ 1,780	$ -	-$ 9,528	$ 79,494
N/A	1805	Land		$ 181,961	$ -	$ -	$ -	$ 181,961	$ -	$ -	$ -	$ -	$ -	$ 181,961
CEC	1806	Land Rights		$ 5,968	$ -	$ -	$ -	$ 5,968	$ -	$ -	$ -	$ -	$ -	$ 5,968
47	1808	Buildings		$ 1,163,732	$ -	$ -	$ -	$ 1,163,732	-$ 194,532	$ -	-$ 27,086	$ -	-$ 221,618	$ 942,114
13	1810	Leasehold Improvements		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV		$ 4,507,912	$ -	$ -	$ -	$ 4,507,912	-$ 893,531	$ -	-$ 104,104	$ -	-$ 997,635	$ 3,510,277
47	1820	Distribution Station Equipment <50 kV		$ 74,427	$ -	$ -	$ -	$ 74,427	-$ 30,025	$ -	-$ 1,560	$ -	-$ 31,585	$ 42,842
47	1825	Storage Battery Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures		$ 16,966,416	$ -	$ 200,025	$ -	$ 17,166,441	-$ 6,440,840	$ -	-$ 390,465	$ -	-$ 6,831,305	$ 10,335,136
47	1835	Overhead Conductors & Devices		$ 12,550,744	$ -	$ 952,900	$ -	$ 13,503,644	-$ 4,373,530	$ -	-$ 235,869	$ -	-$ 4,609,399	$ 8,894,245
47	1840	Underground Conduit		$ 13,858,533	$ -	$ 22,300	$ -	$ 13,880,833	-$ 5,327,722	$ -	-$ 235,277	$ -	-$ 5,562,999	$ 8,317,834
47	1845	Underground Conductors & Devices		$ 18,593,842	$ -	$ 989,200	$ -	$ 19,583,042	-$ 4,788,200	$ -	-$ 632,793	$ -	-$ 5,420,993	$ 14,162,049
47	1850	Line Transformers		$ 17,383,772	$ -	$ 452,900	$ -	$ 17,836,672	-$ 6,365,512	$ -	-$ 438,147	$ -	-$ 6,803,659	$ 11,033,013
47	1855	Services (Overhead & Underground)		$ 1,563,785	$ -	$ 97,400	$ -	$ 1,661,185	-$ 270,746	$ -	-$ 64,497	$ -	-$ 335,243	$ 1,325,942
47	1860	Meters		$ -	$ -	$ 181,160	$ -	$ 181,160	$ -	$ -	-$ 423,759	$ -	-$ 423,759	-$ 242,599
47	1860	Meters (Smart Meters)		$ -	$ 5,329,835	$ -	$ -	$ 5,329,835	$ -	-$ 978,737	-$ 355,322	$ -	-$ 1,334,059	$ 3,995,776
N/A	1905	Land		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1908	Buildings & Fixtures		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	1910	Leasehold Improvements		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	-$ 312	$ -	-$ 312	-$ 312
8	1915	Office Furniture & Equipment (5 years)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1920	Computer Equipment - Hardware		$ -	$ 41,939	$ 13,800	$ -	$ 55,739	$ -	-$ 28,940	-$ 27,585	$ -	-$ 56,525	-$ 786
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1925	Computer Software		$ 435,329	$ -	$ -	$ -	$ 435,329	$ -	$ -	$ -	$ -	$ -	$ 435,329
10	1930	Transportation Equipment		$ 2,928,990	$ -	$ 200,000	$ -	$ 3,128,990	-$ 2,132,692	$ -	-$ 153,172	$ -	-$ 2,285,864	$ 843,126
8	1935	Stores Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1940	Tools, Shop & Garage Equipment		$ 143,992	$ -	$ 25,000	$ -	$ 168,992	-$ 73,675	$ -	-$ 15,651	$ -	-$ 89,326	$ 79,666
8	1945	Measurement & Testing Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1950	Power Operated Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	-$ 6,662	$ -	-$ 6,662	-$ 6,662
8	1955	Communication Equipment (Smart Meters)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1970	Load Management Controls - Customer Premises		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1975	Load Management Controls Utility Premises		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1980	System Supervisor Equipment		$ 697,337	$ -	$ 50,000	$ -	$ 747,337	-$ 196,759	$ -	-$ 26,074	$ -	-$ 222,833	$ 524,504
47	1985	Miscellaneous Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants		-$ 4,457,124	$ -	$ 273,055	$ -	-$ 4,730,179	$ 863,069	$ -	-$ 105,158	$ -	-$ 968,227	-$ 3,761,952
N/A	2040	Plant Held for Future Use		-$ 0	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	-$ 0
	etc.							$ -					$ -	$ -
								$ -						
		Total		**$ 86,888,776**	**$ 5,373,737**	**$ 3,097,630**	**$ -**	**$ 95,360,143**	**-$ 30,558,713**	**-$ 1,008,324**	**-$ 3,147,086**	**$ -**	**-$ 34,714,123**	**$ 60,646,019**

		Less: *Fully Allocated Depreciation*	
10		Transportation	$ 153,172
8		Stores Equipment	
		Net Depreciation	$ 2,993,914

Updated 2013 Fixed Asset Continuity Schedule Table:

Appendix 2-B

Fixed Asset Continuity Schedule

Year 2013

				Cost					Accumulated Depreciation					
CCA Class	OEB	Description	Depreciation Rate	Opening Balance	Reallocate Smart Meters	Additions	Disposals	Closing Balance	Opening Balance	Reallocate Smart Meters	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)		$ 200,139	$ 1,963	$ 186,000	$ -	$ 388,102	$ 326,271	-$ 647	-$ 121,074	$ -	-$ 447,992	-$ 59,890
CEC	1612	Land Rights (Formally known as Account 1906)		$ 89,022	$ -	$ -	$ -	$ 89,022	$ 7,748	$ -	-$ 1,294	$ -	-$ 9,042	$ 79,980
N/A	1805	Land		$ 181,961	$ -	$ -	$ -	$ 181,961	$ -	$ -	$ -	$ -	$ -	$ 181,961
CEC	1806	Land Rights		$ 5,968	$ -	$ -	$ -	$ 5,968	$ -	$ -	$ -	$ -	$ -	$ 5,968
47	1808	Buildings		$ 1,163,732	$ -	$ -	$ -	$ 1,163,732	$ 194,532	$ -	-$ 27,086	$ -	-$ 221,618	$ 942,114
13	1810	Leasehold Improvements		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV		$ 4,507,912	$ -	$ -	$ -	$ 4,507,912	$ 893,531	$ -	-$ 104,104	$ -	-$ 997,635	$ 3,510,277
47	1820	Distribution Station Equipment <50 kV		$ 74,427	$ -	$ -	$ -	$ 74,427	$ 30,025	$ -	-$ 1,560	$ -	-$ 31,585	$ 42,842
47	1825	Storage Battery Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures		$ 16,966,416	$ -	$ 200,025	$ -	$ 17,166,441	$ 6,440,840	$ -	-$ 374,253	$ -	-$ 6,815,093	$ 10,351,348
47	1835	Overhead Conductors & Devices		$ 12,550,744	$ -	$ 952,900	$ -	$ 13,503,644	$ 4,373,530	$ -	-$ 243,122	$ -	-$ 4,616,652	$ 8,886,992
47	1840	Underground Conduit		$ 13,858,533	$ -	$ 22,300	$ -	$ 13,880,833	$ 5,327,722	$ -	-$ 233,392	$ -	-$ 5,561,114	$ 8,319,719
47	1845	Underground Conductors & Devices		$ 18,593,842	$ -	$ 989,200	$ -	$ 19,583,042	$ 4,788,200	$ -	-$ 640,974	$ -	-$ 5,429,174	$ 14,153,868
47	1850	Line Transformers		$ 17,383,772	$ -	$ 452,900	$ -	$ 17,836,672	$ 6,365,512	$ -	-$ 447,040	$ -	-$ 6,812,552	$ 11,024,120
47	1855	Services (Overhead & Underground)		$ 1,563,785	$ -	$ 97,400	$ -	$ 1,661,185	$ 270,746	$ -	-$ 56,061	$ -	-$ 326,807	$ 1,334,378
47	1860	Meters		$ 1,563,785	$ -	$ 181,160	$ -	$ 1,744,945	$ 270,746	$ -	-$ 427,843	$ -	-$ 698,589	$ 1,046,356
47	1860	Meters (Smart Meters)		$ 3,921,511	$ 5,329,835	$ -	$ -	$ 9,251,346	$ 1,004,368	-$ 978,737	-$ 355,322	$ -	-$ 2,338,427	$ 6,912,919
N/A	1905	Land		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1908	Buildings & Fixtures		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	1910	Leasehold Improvements		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)		$ 3,113	$ -	$ -	$ -	$ 3,113	$ 314	$ -	-$ 500	$ -	-$ 814	$ 2,299
8	1915	Office Furniture & Equipment (5 years)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1920	Computer Equipment - Hardware		$ 103,440	$ 41,939	$ 13,800	$ -	$ 159,179	$ 25,860	-$ 28,940	-$ 18,326	$ -	-$ 73,126	$ 86,053
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1925	Computer Software		$ 435,329	$ -	$ -	$ -	$ 435,329	$ -	$ -	$ -	$ -	$ -	$ 435,329
10	1930	Transportation Equipment		$ 2,928,990	$ -	$ 200,000	$ -	$ 3,128,990	$ 2,132,692	$ -	-$ 161,947	$ -	-$ 2,294,639	$ 834,351
8	1935	Stores Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1940	Tools, Shop & Garage Equipment		$ 143,992	$ -	$ 25,000	$ -	$ 168,992	$ 73,675	$ -	-$ 17,781	$ -	-$ 91,456	$ 77,536
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	1970	Load Management Controls - Customer Premises		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1975	Load Management Controls Utility Premises		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1980	System Supervisor Equipment		$ 697,337	$ -	$ 50,000	$ -	$ 747,337	$ 196,759	$ -	-$ 31,605	$ -	-$ 228,364	$ 518,973
47	1985	Miscellaneous Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants		-$ 4,457,124	$ -	-$ 273,055	$ -	-$ 4,730,179	$ 863,069	$ -	$ 105,753	$ -	$ 968,822	-$ 3,761,357
N/A	2040	Plant Held for Future Use		-$ 0	$ -	$ -	$ -	-$ 0	$ -	$ -	$ -	$ -	$ -	-$ 0
	etc.							$ -					$ -	$ -
								$ -						
		Total		**$ 92,480,624**	**$ 5,373,737**	**$ 3,097,630**	**$ -**	**$ 100,951,991**	**-$ 31,860,001**	**-$ 1,008,324**	**-$ 3,157,531**	**$ -**	**-$ 36,025,856**	**$ 64,926,135**

			Less: *Fully Allocated Depreciation*	
10		Transportation	Transportation	$ 161,947
8		Stores Equipment	Stores Equipment	
			Net Depreciation	$ 2,995,584

c) Please provide, if necessary, any revised RRWF or fixed asset continuity schedules for 2012 or 2013 that can be used to reconcile the figures.

Response:

BPI's has provided its 2012 and updated 2013 fixed asset continuity schedules in its response to 2-Energy Probe-35s part (d). BPI will update its RRWF when rates are finalized.

d) Please explain why the closing cost and accumulated depreciation balances in accounts 1860 (Meters) and accounts 1915 and 1920 shown in the fixed asset continuity statement for 2012 provided in the supplemental response to 2-EP-9 are not carried forward to the opening balances shown for 2013 in the same response.

Response:

BPI has updated its 2013 fixed asset continuity statement opening balances to reflect the closing cost and accumulated depreciation balances in accounts 1860 (Meters) and accounts 1915 and 1920.

Below is BPI's updated 2013 Fixed Asset Continuity Schedule showing the opening balances in accounts 1860, 1915 and 1920.

1 **Table – 2013 Fixed Asset Continuity Schedule (YTD November 2013 plus Forecast):**

Appendix 2-B

Fixed Asset Continuity Schedule

Year **2013**

				Cost					Accumulated Depreciation					
CCA Class	OEB	Description	Depreciation Rate	Opening Balance	Reallocate Smart Meters	Additions	Disposals	Closing Balance	Opening Balance	Reallocate Smart Meters	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)		$ 635,468	$ 1,963	$ 177,000	$ -	$ 814,431	$ 127,093	$ 647	$ 191,270	$ -	$ 319,010	$ 495,421
CEC	1612	Land Rights (Formally known as Account 1906)		$ 89,022	$ -	$ -	$ -	$ 89,022	$ 7,748	$ -	$ 1,660	$ -	$ 9,408	$ 79,614
N/A	1805	Land		$ 181,961	$ -	$ -	$ -	$ 181,961	$ -	$ -	$ -	$ -	$ -	$ 181,961
CEC	1806	Land Rights		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1808	Buildings		$ 1,163,732	$ -	$ -	$ -	$ 1,163,732	$ 194,532	$ -	$ 27,340	$ -	$ 221,872	$ 941,860
13	1810	Leasehold Improvements		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV		$ 4,507,912	$ -	$ -	$ -	$ 4,507,912	$ 893,531	$ -	$ 108,470	$ -	$ 1,002,001	$ 3,505,911
47	1820	Distribution Station Equipment <50 kV		$ 74,427	$ -	$ 8,000	$ -	$ 82,427	$ 30,025	$ -	$ 5,370	$ -	$ 35,395	$ 47,032
47	1825	Storage Battery Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures		$ 16,966,416	$ -	$ 475,200	$ -	$ 17,441,616	$ 6,440,840	$ -	$ 373,400	$ -	$ 6,814,240	$ 10,627,376
47	1835	Overhead Conductors & Devices		$ 12,550,744	$ -	$ 429,000	$ -	$ 12,979,744	$ 4,373,530	$ -	$ 222,760	$ -	$ 4,596,290	$ 8,383,454
47	1840	Underground Conduit		$ 13,858,533	$ -	$ 364,800	$ -	$ 14,223,333	$ 5,327,722	$ -	$ 234,540	$ -	$ 5,562,262	$ 8,661,071
47	1845	Underground Conductors & Devices		$ 18,593,842	$ -	$ 932,200	$ -	$ 19,526,042	$ 4,788,200	$ -	$ 619,070	$ -	$ 5,407,270	$ 14,118,772
47	1850	Line Transformers		$ 17,383,772	$ -	$ 642,400	$ -	$ 18,026,172	$ 6,365,512	$ -	$ 435,410	$ -	$ 6,800,922	$ 11,225,250
47	1855	Services (Overhead & Underground)		$ 1,563,785	$ -	$ 151,000	$ -	$ 1,714,785	$ 270,746	$ -	$ 70,270	$ -	$ 341,016	$ 1,373,769
47	1860	Meters		$ 3,921,511	$ -	$ 88,700	$ -	$ 4,010,211	$ 1,004,368	$ -	$ 578,670	$ -	$ 1,583,038	$ 2,427,173
47	1860	Meters (Smart Meters)		$ -	$ 5,329,835	$ -	$ -	$ 5,329,835	$ -	$ 978,737	$ -	$ -	$ 978,737	$ 4,351,098
N/A	1905	Land		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1908	Buildings & Fixtures		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	1910	Leasehold Improvements		$ -	$ -	$ 27,000	$ -	$ 27,000	$ -	$ -	$ 5,400	$ -	$ 5,400	$ 21,600
8	1915	Office Furniture & Equipment (10 years)		$ 3,113	$ -	$ 4,300	$ -	$ 7,413	$ 314	$ -	$ 740	$ -	$ 1,054	$ 6,359
8	1915	Office Furniture & Equipment (5 years)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1920	Computer Equipment - Hardware		$ 103,440	$ 41,939	$ 47,400	$ -	$ 192,779	$ 25,860	$ 28,940	$ 42,040	$ -	$ 96,840	$ 95,939
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1925	Computer Software		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1930	Transportation Equipment		$ 2,928,990	$ -	$ 175,000	$ -	$ 3,103,990	$ 2,132,692	$ -	$ 121,420	$ -	$ 2,254,112	$ 849,878
8	1935	Stores Equipment		$ -	$ -	$ 9,500	$ -	$ 9,500	$ -	$ -	$ 950	$ -	$ 950	$ 8,550
8	1940	Tools, Shop & Garage Equipment		$ 143,992	$ -	$ 15,500	$ -	$ 159,492	$ 73,675	$ -	$ 14,550	$ -	$ 88,225	$ 71,267
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	1970	Load Management Controls - Customer Premises		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1975	Load Management Controls Utility Premises		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1980	System Supervisor Equipment		$ 697,337	$ -	$ 56,500	$ -	$ 753,837	$ 196,759	$ -	$ 33,570	$ -	$ 230,329	$ 523,508
47	1985	Miscellaneous Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants		$ 4,457,124	$ -	$ 702,000	$ -	$ 5,159,124	$ 863,069	$ -	$ 156,870	$ -	$ 1,019,939	$ 4,139,185
N/A	2040	Plant Held for Future Use		$ 0	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 0
	etc.							$ -					$ -	$ -
								$ -						
		Total		**$ 90,910,871**	**$ 5,373,737**	**$ 2,901,500**	**$ -**	**$ 99,186,108**	**$ 31,390,078**	**$ 1,008,324**	**$ 2,930,030**	**$ -**	**$ 35,328,432**	**$ 63,857,677**
				$ -					$ -					

		Less: *Fully Allocated Depreciation*	
10		Transportation	$ 121,420
8		Stores Equipment	
		Net Depreciation	$ 2,808,610

2
3

2.0-VECC – 41

Reference: 2.0-Energy Probe-13

a) BPI explains that capital contributions are not based on specific projects, but rather on historical contributions. Yet the 2013 capital contribution amount is lower in all but 1 of the prior 5 years. Please provide the methodology for estimating the 2013 capital contributions. Please also explain why the amount does not change now that 2012 actual contributions are known.

Response:

BPI advises that while it had not changed the methodology for estimating its 2013 capital contributions when the Test Year budget was prepared, it has reviewed and refined its methodology with the result that for the purposes of these interrogatory responses, it is forecasting capital contributions on a per project basis.

BPI advises that that the amount of 2012 actual contributions is ($605,551).

2.0-VECC – 42

Reference: 2.0-VECC-5/2.0-SEC-2

a) The response (Appendix 2-A) is not legible. Please provide the live Excel spreadsheet.

Response:

Attachment A-1 is BPI's Appendix 2-A live Excel spreadsheet.

2.0-VECC – 43

Reference: 2.0-VECC-3

a) Please provide the response by dollars (e.g. indicating how many $ were spent on the capital category of "capacity", "renewal", etc. in 2009, 2010 etc.)

Response:

The table below sets out BPI's expenditures on the five categories from 2009 through 2011, with the 2012 Bridge Year Forecast, the 2013 Test Year budget amount, the 2013 year-to-date Actuals to September, 2013 and the 2013 updated forecast.

Capital Category	2009	2010	2011	2012	2013 Test Year	2013 YTD Actuals*	2013 Forecast updated Budget
Capacity	$ 2,388,036	$ 2,470,446	$ 2,114,382	$ 2,350,349	$ 1,821,100	$ 667,526	$ 1,793,960
Renewal	$ 1,213,460	$ 2,738,922	$ 2,218,947	$ 1,872,222	$ 465,000	$ 402,755	$ 519,625
Security	$ 1,052,288	$ 262,257	$ 244,925	$ 346,109	$ 570,000	$ 249,530	$ 667,300
Reliability	$ 820,410	$ 246,707	$ 184,847	$ 115,494	$ 225,000	$ 71,558	$ 135,000
General Plant	$ 312,919	$ 248,832	$ 309,767	$ 230,389	$ 562,500	$ 168,665	$ 254,800
Capital Contributions	$ (745,257)	$ (196,588)	$ (265,560)	$ (605,551)	$ (203,440)	$ (12,745)	$ (273,055)
Sub Total:	$ 5,041,855	$ 5,770,576	$ 4,807,307	$ 4,309,011	$ 3,440,160	$ 1,547,288	$ 3,097,630
Miscellaneous	$ 88,042	$ (101,275)	$ (226,611)	$ 897,460	$ -	$ (12,748)	$ -
Total:	**$ 5,129,897**	**$ 5,669,301**	**$ 4,580,696**	**$ 5,206,471**	**$ 3,440,160**	**$ 1,534,540**	**$ 3,097,630**
* YTD September 2013							

BPI is also submitting an additional table that includes 2012 Actuals, 2013 year-to-date November Actuals and 2013 Forecast.

Capital Category	2009	2010	2011	2012**	2013 Test Year	2013 YTD Actuals*	2013 Forecast updated Budget
Capacity	$ 2,388,036	$ 2,470,446	$ 2,114,382	$ 1,900,819	$ 1,821,100	$ 2,083,114	$ 2,149,400
Renewal	$ 1,213,460	$ 2,738,922	$ 2,218,947	$ 1,653,670	$ 465,000	$ 520,781	$ 573,600
Security	$ 1,052,288	$ 262,257	$ 244,925	$ 615,851	$ 570,000	$ 310,727	$ 456,800
Reliability	$ 820,410	$ 246,707	$ 184,847	$ 129,553	$ 225,000	$ 110,630	$ 145,000
General Plant	$ 312,919	$ 248,832	$ 309,767	$ 241,572	$ 562,500	$ 211,238	$ 278,700
Capital Contributions	$ (745,257)	$ (196,588)	$ (265,560)	$ (605,551)	$ (203,440)	$ (702,378)	$ (702,000)
Sub Total:	$ 5,041,855	$ 5,770,576	$ 4,807,307	$ 3,935,915	$ 3,440,160	$ 2,534,112	$ 2,901,500
Miscellaneous	$ 88,042	$ (101,275)	$ (226,611)	$ -	$ -	$ (2)	$ -
Total:	**$ 5,129,897**	**$ 5,669,301**	**$ 4,580,696**	**$ 3,935,915**	**$ 3,440,160**	**$ 2,534,110**	**$ 2,901,500**
* YTD November 2013							
** 2012 Actual							

2.0 – VECC – 44

Reference: 2-VECC-7

a) What was the cause(s) of the significant increase in defective equipment related outages in 2010?

Response:

To clarify, the cause of the significant increase in outages in 2010 was attributable to planned outages required for the 2010 capital rebuild project. While equipment replaced in that rebuild was at end of useful life, some of the equipment replaced was identified as defective during the rebuild project.

2-SEC-20

Reference: 2-EP-13

Does BPI now have project specific amounts for grants and capital contributions for the Test Year? If so, please provide.

Response:

BPI's total for grants and capital contributions to the end of November 2013 is ($702,378). The project specific breakdown is presented in the table below.

Projects	Capital Contributions*
Capital Project #2 - Overhead Line Extensions	-$ 11,577
Capital Project #3 - Underground Line Extensions	-$ 1,168
Capital Project #4 -Overhead Transformers	-$ 6,772
Capital Project #7 New Subdivisions and Townhomes	-$ 682,862
Total	**-$ 702,378**
* 2013 YTD November plus Forecast	

2-SEC-21

Reference: 2-EP-13

Please add a column to Table 2.18 to provide actual 2013 data.

Response:

BPI has added a row to below Table 2.18 to provide November 2013 YTD actual data. However, BPI advises that it has not yet finalized its December 2013 actual data.

Year	Total Distribution Plant ($)	Capital Contributions	Net Distribution Plant	General Plant	Total Capital net of Contributions	$ Increase/ (Decrease	$ Increase/ (Decrease
2008	5,223,617	(627,570)	4,596,046	562,891	5,158,937	(134,165)	-2.53%
2009	5,400,507	(745,257)	4,655,250	474,647	5,129,897	(29,040)	-0.56%
2010	5,393,722	(196,588)	5,197,135	472,167	5,669,302	539,405	10.51%
2011	4,288,465	(265,560)	4,022,905	557,791	4,580,696	(1,088,606)	-19.20%
2012	4,070,219	(605,551)	3,464,668	471,247	3,935,915	(644,782)	-14.08%
2013	2,881,100	(203,440)	2,677,660	762,500	3,440,160	(495,755)	-12.60%
2013*	2,806,821	(702,378)	2,104,443	429,670	2,534,113		

*YTD November 2013

2-SEC-22

Reference: Ex. 2/3, 2-SEC-2

Please revise the Test Year capital budget to only include actual 2013 expenditures for capital projects expected to be in-service in 2013.

Response:

The revised Test Year capital budget, including only actual 2013 expenditures for capital projects expected to be in-service in 2013, is attached as Appendix A-2 in Column N.

2-SEC-23

Reference: 2-VECC-6

Please explain the basis for the Applicant choice of useful lives for the various cable categories set out on page of 2-VECC-6.

Response:

Tree retardant cable has been used by BPI for over a decade. There are some pockets of the distribution area that have non-tree retardant cable in place but the majority of the system appears to be tree retardant. BPI has not differentiated between in duct and direct buried. The typical useful life for in duct cable is 40 years and direct buried cable is 30 years. BPI averaged the two useful lives to result in 35 years as the useful life for all underground cable.

Exhibit 3 – Operating Revenue

3-Energy Probe-36s

Ref: 3-Staff-11

What is the MAPE of the equation estimated in response to 3-Staff-11 on an annual basis?

Response:

The MAPE of the equation on an annual basis is 0.90%.

3-Energy Probe-37s

Ref: 3-Energy Probe-18

a) Please explain the significant increases in the YTD September 2013 figures as compared to the YTD September 2012 figures for each of the following line items:
   i) Account 4235 - misc. service revenues;

Response:

The $23,260 increase in miscellaneous service revenues is primarily due to increased field collection charges. Field collection charges are $25,200 higher for year to date September 2013 over YTD September 2012.

Following the transfer of employees in 2012 and the splitting of the bill in 2013, the reorganized Customer Services department and new management group has shifted its treatment of accounts which are past due such that the current BPI Customer Service group has adhered strictly to BPI's Customer Service policies with respect to late payments, arrears management and low income customers. The result has been an increase in late field collection charges as well as an increase in late payment charges.

   ii) Account 4225 - late payment charges;

Response:

The $13,919 increase in late payment charges between YTD September 2013 and the corresponding time period in 2012 can be attributed to the change in Customer Services practices which is explained in the response to part i).

   iii) Account 4405 - specifically bank deposit interest.

Response:

The average month ending bank balance for January to September 2012 was $9,494,107. For the corresponding period in 2013 this average was $14,941,314. Prime

rates were unchanged in that time period so the significant increase in bank deposit interest for year to date September 2013 over 2012 relates to the increased bank balance. BPI received its capital financing in December 2012 with the result that the amount upon which interest has been based was higher than typical in December 2012. As well, with the delay in 2013 rates, there was a delay in the repayment of regulatory liabilities in excess of $3,000,000. BPI fully expects the bank balance to return to its previous lower amounts.

b) Please update the last two columns of the Appendix 2-F to reflect more recent year to date actual figures for 2013, along with the figures for the corresponding period in 2012.

Response:

Below is an Appendix 2-F (Other Revenue) which reflects YTD Actual figures to November 2013 and YTD Actuals for November 2012. (continued on next page)

USoA #	USoA Description	2008 Actual	2009 Actual	2010 Actual	2011 Actual[2]	Bridge Year[3]	Test Year	2012 Actual	2012 YTD Nov	2013 YTD Nov
						2012	2013			
	Reporting Basis						CGAAP			
4235	Misc. Service Re	$ 589,631	$ 575,804	$ 635,867	$ 469,500	$ 403,588	$ 422,134	$ 407,628	$ 377,384	$ 402,786
4225	Late Payment Ch	$ 108,433	$ 99,278	$ 7,651	$ 111,988	$ 122,798	$ 120,000	$ 124,194	$ 114,921	$ 136,078
4082	Retailer Services	$ 74,089	$ 80,804	$ 66,001	$ 53,469	$ 31,557	$ 38,639	$ 32,677	$ 28,687	$ 34,158
4080	SSS Admin Fees	$ 93,320	$ 93,675	$ 96,005	$ 99,725	$ 103,910	$ 104,830	$ 103,915	$ 95,139	$ 97,582
4084	Serv Trans by RE	$ 26,850	$ 19,258	$ 17,861	$ 14,821	$ 18,441	$ 11,660	$ 18,550	$ 17,578	$ 15,402
4210	Rent from Electri	$ 96,294	$ 121,418	$ 103,842	$ 104,422	$ 106,000	$ 108,120	$ 105,560	$ 96,770	$ 97,839
4215	Other Utility Ope	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
4220	Other Electric Re	$ 2,833	$ 566	$ 1,088	$ 189	$ -	$ -		$ -	$ -
4240	Provision for Rat	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
4335	P&L from FI Hed	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
4355	Gain on Dispositi	$ 4,550	-$ 22,969	$ 51,067	$ 19,025	$ -	$ -	$ 565	$ 565	$ 12,687
4360	Loss on Disposal	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
4375	Revenue from Nc	$ 541,188	$ 2,189,506	$ 1,130,495	$ 723,014	$ 3,897,395	$ 5,165,361	$ 4,020,508	$ 2,111,759	$ 2,797,726
4380	Expenses from N	-$ 482,836	-$ 1,846,309	-$ 926,976	-$ 735,093	-$ 3,897,395	-$ 5,165,361	$ (3,683,840)	$ (2,105,989)	$ (2,796,304)
4390	Misc. Non-Operat	$ 70,259	$ 35,377	$ 37,989	$ 28,525	$ 12,800	$ 20,000	$ 16,350	$ 10,636	$ 7,493
4405	Interest & Divide	$ 385,736	$ 128,823	$ 129,666	$ 278,195	$ 271,024	$ 275,539	$ 273,775	$ 249,078	$ 315,473
Specific Service Charges		$ 589,631	$ 575,804	$ 635,867	$ 469,500	$ 403,588	$ 422,134	$ 407,628	$ 377,384	$ 402,786
Late Payment Charges		$ 108,433	$ 99,278	$ 7,651	$ 111,988	$ 122,798	$ 120,000	$ 124,194	$ 114,921	$ 136,078
Other Operating Revenues		$ 293,386	$ 315,719	$ 284,797	$ 272,626	$ 259,908	$ 263,249	$ 261,267	$ 238,739	$ 257,669
Other Income or Deductions		$ 518,897	$ 484,428	$ 422,240	$ 313,666	$ 283,824	$ 295,539	$ 626,793	$ 265,484	$ 324,388
Total*		$ 1,510,346	$ 1,475,230	$ 1,350,554	$ 1,167,779	$ 1,070,118	$ 1,100,922	$ 1,419,882	$ 996,528	$ 1,120,921

Account Breakdown Details

Account 4210- Rent from Electric Property

	2008 Actual	2009 Actual	2010 Actual	2011 Actual[2]	Bridge Year[3]	Test Year	Actual	YTD Nov	YTD Nov
Reporting Basis					2012	2013	2012	2012	2013
Pole Rental Revenues		$ 121,418	$ 103,842	$ 104,422	$ 106,000	$ 108,120	$ 105,560	$ 96,770	$ 97,839
Total		$ 121,418	$ 103,842	$ 104,422	$ 106,000	$ 108,120	$ 105,560	$ 96,770	$ 97,839

Account 4220- Other Electric Revenue

	2008 Actual	2009 Actual	2010 Actual	2011 Actual[2]	Bridge Year[3]	Test Year	Actual	YTD Nov	YTD Nov
Reporting Basis					2012	2013	2012	2012	2013
Other Electric Revenue	$ 2,832.56	$ 566	$ 1,088	$ 189	$ -	$ -	$ -	$ -	$ -
Total	$ 2,833	$ 566	$ 1,088	$ 189	$ -	$ -	$ -	$ -	$ -

Account 4355-Gain on Disposition of Utility and Other Property

	2008 Actual	2009 Actual	2010 Actual	2011 Actual[2]	Bridge Year[3]	Test Year	Actual	YTD Nov	YTD Nov
Reporting Basis					2012	2013	2012	2012	2013
Gain on Disposition of Utility and Other Property	$ 4,550.00	-$ 22,969	$ 51,067	$ 19,025	$ -	$ -	$ 565	$ 565	$ 12,687
Total	$ 4,550	-$ 22,969	$ 51,067	$ 19,025	$ -	$ -	$ 565	$ 565	$ 12,687

Account 4375- Revenues from Non-Utility Operations

	2008 Actual	2009 Actual	2010 Actual	2011 Actual[2]	Bridge Year[3]	Test Year	Actual	YTD Nov	YTD Nov
Reporting Basis					2012	2013	2012	2012	2013
OPA Revenues and Incentives	$ 333,873.76	$ 1,848,103.66	$ 954,753.74	$ 691,180.42	$ 3,897,395.00	$ 5,165,361	$ 3,683,840	$ 2,105,989	$ 2,796,304
Street Light Revenue	$ 161,356.48	$ 60,929.46	$ -	$ -	$ -		$ -	$ -	$ -
CDM Bonus	$ 45,958.21	$ 280,473.21	$ 175,741.46	$ 31,833.43	$ -		$ 336,667	$ 5,770	$ 1,422
Total	$ 541,188	$ 2,189,506	$ 1,130,495	$ 723,014	$ 3,897,395	$ 5,165,361	$ 4,020,508	$ 2,111,759	$ 2,797,726

Account 4380- Expenses fron Non-Utility Operations

	2008 Actual	2009 Actual	2010 Actual	2011 Actual[2]	Bridge Year[3]	Test Year	Actual	YTD Nov	YTD Nov
Reporting Basis					2012	2013	2012	2012	2013
OPA Incentives and Expense	$ (321,479.75)	$ (1,785,379.37)	$ (926,976.27)	$ (735,092.98)	$ (3,897,395.00)	$ (5,165,361.00)	$ (3,683,840)	$ (2,105,989)	$ (2,796,304)
Street Light Revenue	-$ 161,356.48	-$ 60,929.46	$ -	$ -	$ -				
Total	-$ 482,836	-$ 1,846,309	-$ 926,976	-$ 735,093	-$ 3,897,395	-$ 5,165,361	$ (3,683,840)	$ (2,105,989)	$ (2,796,304)

Account 4405- Interest and Dividend Income

	2008 Actual	2009 Actual	2010 Actual	2011 Actual[2]	Bridge Year[3]	Test Year	Actual	YTD Nov	YTD Nov
Reporting Basis					2012	2013	2012	2012	2013
Interest on Taxes	$1,557.71	$59,271.79	$1,668.07	$ -	$ -	$ -	$ -	$ -	$ 6,701
Bank Deposit Interest	$341,698.74	$44,524.57	$83,436.45	$157,625.98	$130,500.00	$ 120,000.00	$ 156,713	$ 139,100	$ 176,313
Interest on Accounts Receivable	$998.11	$3,744.12	$1,125.01	$5,035.83	$1,200.00	$ 3,500.00	$ 1,012	$ 1,629	$ 3,955
Regulatory Asset Interest	$41,481.39	$21,282.06	$45,686.28	$115,533.28	$139,324.00	152,039.00	$ 116,050	$ 108,350	$ 128,503
Total	$ 385,736	$ 128,823	$ 131,916	$ 278,195	$ 271,024	$ 275,539	$ 273,775	$ 249,078	$ 315,473

Account 4225- Late Payment Charges

	2008 Actual	2009 Actual	2010 Actual	2011 Actual[2]	Bridge Year[3]	Test Year	Actual	YTD Nov	YTD Nov
Reporting Basis					2012	2013	2012	2012	2013
Late Payment Charges	108432.71	$ 99,278	$ 7,651	$ 111,988	$ 122,798	$ 120,000	$ 124,194	$ 114,921	$ 136,078
Total	108432.71	$ 99,278	$ 7,651	$ 111,988	$ 122,798	$ 120,000	$ 124,194	$ 114,921	$ 136,078

Account 4390- Misc. Non-Operating Income

	2008 Actual	2009 Actual	2010 Actual	2011 Actual[2]	Bridge	Test Year	Actual	YTD Nov	YTD Nov
Reporting Basis						2013	2012	2012	2013
Sales of Scrap	$ 65,333.82	$ 30,452.35	$ 37,997.01	$ 21,202.41	$ 12,800.00	$ 20,000.00	$ 16,350	$ 10,636	$ 7,493
Other	$ 4,925.00	$ 4,925	$ (8.23)	$ 7,323	$ -	$ -	$ -		
Total	**$ 70,259**	**$ 35,377**	**$ 37,988.78**	**$ 28,525**	**$ 12,800**	**$ 20,000**	**$ 16,350**	**$ 10,636**	**$ 7,493**

Account 4235- Misc. Service Revenue

	2008 Actual	2009 Actual	2010 Actual	2011 Actual[2]	Bridge Year[3]	Test Year	Actual	YTD Nov	YTD Nov
Reporting Basis					2012	2013	2012	2012	2013
MicroFIT Revenue			$ 163	$ 1,084	$ 3,003	$ 5,184	$ 2,820	$ 2,537	$ 3,523
Arrears Certificate	$ 2,325	$ 1,907	$ 1,359	$ 1,543	$ 1,500	$ 150	$ 1,519	$ 1,444	$ 1,204
Credit Check Fee	$ 9,030	$ 8,141	$ 7,207	$ 7,572	$ 6,200	$ 7,500	$ 5,107	$ 4,837	$ 2,615
Returned Cheque Charge	$ 11,458	$ 10,030	$ 9,536	$ 7,300	$ 6,900	$ 6,750	$ 6,546	$ 6,111	$ 5,295
New A/C Setup Fee	$ 176,040	$ 167,610	$ 170,730	$ 167,010	$ 155,400	$ 165,000	$ 157,890	$ 143,820	$ 144,218
Field Collection Charge	$ 331,988	$ 347,961	$ 400,915	$ 256,316	$ 203,600	$ 210,000	$ 204,060	$ 190,560	$ 222,746
Reconnection Charge	$ 25,840	$ 23,410	$ 26,394	$ 15,825	$ 14,100	$ 11,375	$ 15,130	$ 14,445	$ 12,360
Electric Reconnect After Hours	$ 10,730	$ 8,965	$ 14,244	$ 9,165	$ 9,900	$ 8,325	$ 10,086	$ 9,161	$ 7,400
Reconnect at Pole	$ 555	$ 2,035	$ 555	$ 185	$ 185	$ 185	$ 555	$ 555	$ 925
Reconnect at Pole After Hours		$ 1,245			$ 500	$ 415	$ 415	$ 415	
Temporary Hydro Service Charge	$ 5,500	$ 4,500	$ 4,500	$ 3,500	$ 2,300	$ 3,500	$ 3,500	$ 3,500	$ 2,500
Secondary Service Install Fee	$ 16,165		$ 265			$ -			
Load Control During Hours						$ 1,625			
Meter Removal Without Authorization						$ 1,200			
Load Control After Hours						$ 925			
Total	**$ 589,631**	**$ 575,804**	**$ 635,867**	**$ 469,500**	**$ 403,588**	**$ 422,134**	**$ 407,628**	**$ 377,384**	**$ 402,786**

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2

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Reference: Staff #11
Staff #13
Exhibit 3, Tab 2, Schedule 1, page 8 (Table 3.4) & page 17 (Table 3.15)

a) Please reconcile that 5,168,137 kWh value for the impact of 2012 CDM programs in 2012 shown in OEB #11 with the 5,363,496 kWh value reported in response to Staff #13.

Response:

In completing the response to 3-Board Staff-11, BPI did not update the value of the impact of 2012 CDM programs in 2012 to the actual amount of 5,363,496 kWh from the OPA Final Results for 2013. The 5,168,137 kWh value is the amount used in the original application as can be seen in Exhibit 3, Tab 2, Schedule 1, Table 3.15. This amount represents a forecast for 2012 CDM savings which was calculated using BPI's CDM Energy target and its 2011 OPA Final Results.

b) Please provide the most recent reports available from the OPA regarding the results from 2013 CDM programs

Response:

BPI provides the document *Third Quarter 2013 Preliminary Results- Brantford Power* as Attachment A-3.

The energy savings attributed to BPI up to the Third Quarter of 2013 are 2.99 GWh. BPI has forecast, based on this document and other available information, the total CDM savings for 2013 to be 3.55GWh.

BPI notes that preliminary results often differ from the OPA Final CDM Results, which are typically released in August of the following year. As an example, BPI's Fourth Quarter 2012 Preliminary results indicated BPI had achieved 2.05 MW towards its demand target and 34.22GWh towards its energy target. In its 2012 Final Report, the final amounts were 1.9 MW and 33.6GWh, respectively. This represented an almost 7% decrease between the 2012 Q4 preliminary energy savings and the final verified energy savings. It is reasonable

to assume that there would be a higher degree of variance and uncertainty between any projections based on third quarter results and final results.

c) Based on the response to parts (a) and (b) please update the responses to Staff #11, Staff #13 and Tables 3.4 & 3.15 from the original application as required noting the reasons for any changes.

Response:

Updates: 3-Staff-11

The answer to section a) has been updated to reflect 2012 OPA Final Results in 2012, as well as the persistence of 2012 Results into 2013.

3-Staff-11a)

Updated Negative Impact Variable Calculation

	Total OPA Annual CDM Results (Net kWh)	Total New Results (Net kWh)	Half Year New Results (Net kWh)	Negative Impact Variable: Total Annual Results (Net kWh, half-year adjusted)
	(A)	(B)	(C)=1/2*(B)	(D)=(A)- (C)
2006	2,666,105	2,666,105	1,333,053	1,333,053
2007	4,053,225	1,387,120	693,560	3,359,665
2008	6,738,513	2,696,911	1,348,455	5,390,057
2009	13,068,447	6,943,327	3,471,663	9,596,784
2010	14,323,507	4,170,820	2,085,410	12,238,097
2011	17,662,675	4,515,479	2,257,740	15,404,936
2012	22,782,709	5,363,496	2,681,748	20,100,961
2013	22,526,669			22,526,669

3-Staff-11-b)

BPI provides an updated load forecasting model to reflect the Final 2012 OPA Results in 2012, the persistence of these results into 2013 and to reflect an updated forecast for 2013 results in 2013 based on the Third Quarter Preliminary Results.

Please find this updated Load Forecasting Model as attachment A-4. Below are the regression statistics from this model.

SUMMARY OUTPUT

Regression Statistics	
Multiple R	0.96
R Square	0.92
Adjusted R Square	0.91
Standard Error	1,898,131.43
Observations	120.00

ANOVA

	df	*SS*	*MS*	*F*	*Significance F*
Regression	8.00	4,360,286,892,137,110.00	545,035,861,517,139.00	151.28	0.00
Residual	111.00	399,922,225,199,544.00	3,602,902,929,725.62		
Total	119.00	4,760,209,117,336,660.00			

	Coefficients	*Standard Error*	*t Stat*	*P-value*	*Lower 95%*	*Upper 95%*
Intercept	(53,418,084.30)	9,884,189.06	(5.40)	0.00	(73,004,264.75)	(33,831,903.84)
Heating Degree Days	16,225.33	1,071.92	15.14	0.00	14,101.26	18,349.40
Cooling Degree Days	112,300.62	5,754.77	19.51	0.00	100,897.15	123,704.08
Number of Days in Month	1,905,361.30	238,677.25	7.98	0.00	1,432,406.40	2,378,316.20
Real Ontario GDP (chained $1997 with Base 100 in 1997)	543,129.72	51,647.98	10.52	0.00	440,785.80	645,473.65
April	(4,302,857.97)	675,026.80	(6.37)	0.00	(5,640,468.64)	(2,965,247.30)
May	(3,300,673.82)	731,312.57	(4.51)	0.00	(4,749,818.49)	(1,851,529.15)
October	(1,912,805.78)	722,748.35	(2.65)	0.01	(3,344,979.88)	(480,631.67)
Negative Impact Variable	(6.49)	0.42	(15.52)	0.00	(7.32)	(5.67)

3-Staff-11 c) and d)

BPI's responses to 3-Staff-11, sections (c) and (d) would not change based on its responses to 3-VECC-45s (a) and (b).

<u>Updates: 3-Staff-13</u>

3-Staff-13a)

BPI's response to 3-Staff-13(a) would not change based on its responses to 3-VECC-45s (a) and (b).

3-Staff-13b)

Below is a table 3.15 which includes the OPA Final 2012 results in 2012 and their persistence and an adjustment reflecting the preliminary 2013 forecast results.

Table 3.15: Schedule to Achieve 2014 kWh CDM Target; Updated for 2012 Final Results and 2013 Preliminary Results

2011	2012	2013	2014	Total
9.2%	9.2%	9.2%	9.0%	36.61%
	11.0%	10.7%	10.6%	32.25%
		7.3%	7.3%	14.51%
			16.6%	16.63%
9.2%	20.2%	27.1%	43.5%	100.00%
4,515,479	4,502,851	4,498,762	4,394,084	17,911,176
	5,363,496	5,232,705	5,179,494	15,775,695
		3,550,000	3,550,000	7,100,000
			8,133,128	8,133,128
4,515,479	9,866,347	13,281,468	21,256,706	48,920,000

Update: Table 3.15 from original application

Please see the updated Table 3.15 above, included in the update to 3-Staff-13b).

Update: Table 3.4

The following table 3.4 is updated to reflect the 2012 OPA Final results, and includes the impact of using the half-year rule on new CDM program results.

Table 3.4: Impact of 2006-2010, 2011 and 2012 Final OPA Results (applying half-year rule)

Year	Impact of 2006-2010 OPA Programs (kWh)	Impact of 2011 Programs (kWh)	Impact of 2012 Programs	Total kWh savings
2006	2,666,105			2,666,105
2007	4,053,225			4,053,225
2008	6,738,513			6,738,513
2009	13,068,447			13,068,447
2010	14,323,507			14,323,507
2011	13,147,196	2,257,740		15,404,936
2012	12,916,363	4,502,851	2,681,748	20,100,961
2013	12,795,202	4,498,762	5,232,705	22,526,670

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Reference: Exhibit 3, Tab 2, Schedule 1, pages 10 (Table 3.6), 19 (Table 3.17) and 20 (Table 3.20)

a) Based on the interrogatory responses, please provide any changes that Brantford Power considers are necessary to the above referenced tables.

Response:

Below is an updated Table 3.6, which reflects the Load Forecasting Model provided in 3-Staff-45sb).

Table 3.6- Total System Purchases (GWh)

Year	Actual	Predicted	% Difference
2003	964.3	970.3	0.63%
2004	989.6	974.8	-1.49%
2005	1,025.7	1,029.4	0.36%
2006	1,022.8	1,019.0	-0.37%
2007	1,043.0	1,037.1	-0.57%
2008	1,013.4	1,013.5	0.01%
2009	940.8	954.0	1.40%
2010	950.8	957.9	0.75%
2011	944.9	959.2	1.51%
2012	964.4	944.4	-2.07%
2013 Weather Normal- 10 year average		936.7	
2013 Weather Normal- 20 year trend		940.5	

Below is an updated Table 3.17 which reflects the Load Forecast provided in 3-Staff-45s b).

Table 3.17: Alignment of Normalized and Non-Normalized Forecasts

	Residential	GS<50	GS>50	Sentinels	Streetlights	USL	Total
Non Weather Corrected Forecast (kWh)	286,449,066	100,152,041	537,574,405	443,490	7,553,004	1,454,727	933,626,732
Weather Sensitivity							
% Weather Sensitive	*67.0%*	*67.0%*	*34.0%*				
Allocation of Weather Sensitive Amount (kWh)	(13,682,408)	(4,783,821)	(13,030,403)				(31,496,632)
CDM							
% allocated per class	*26.5%*	*35.6%*	*37.8%*				100%
kWh Allocated Per Class (kWh)	(470,818.33)	(632,619.01)	(671,562.66)				(1,775,000)
Weather Corrected Forecast (kWh)	272,295,839	94,735,600	523,872,440	443,490	7,553,004	1,454,727	900,355,100

Below is an updated Table 3.20 which reflects the Load Forecast provided in 3-Staff-45s b)

Table 3.20: KW Forecast per Applicable Class

	GS>50	Sentinels	Streetlights	Total
2013 Forecast kW	1,333,636	1,356	23,455	1,358,447

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Reference: Energy Probe-16
Energy Probe-17
Energy Probe-18 c)

a) Please update the responses for the most recent month for which actual data is available.

Response:

Below is an update to 3-Energy Probe-16, setting out actual November 2013 customer numbers per class and November 2012 customer numbers per class.

November Customer Numbers						
	Residential	GS<50	GS>50	Sentinel	Street Lights	USL
2012	35,037	2,734	414	624	10,228	442
2013	35,328	2,759	424	623	10,232	435

BPI submits the following updates to the table requested in 3-Energy Probe-17, which includes the actual Embedded Distributor kW used in 2013 to the most recent month available (November).

Embedded Distributor kW Used				
	2010	2011	2012	2013
Month		(a)		(b)
Jan	14,321	13,475	12,582	13,219
Feb	14,771	14,238	13,220	13,625
Mar	14,316	13,961	12,488	13,590
Apr	12,291	12,656	11,766	12,691
May	11,026	12,169	11,132	12,367
Jun	13,214	12,035	12,360	12,226
Jul	12,744	13,140	14,157	13,888
Aug	14,287	15,522	14,615	15,021
Sep	14,018	13,737	13,294	13,673
Oct	13,455	12,567	12,645	**13,268**
Nov	11,055	11,240	12,390	**11,698**
Dec	12,146	11,864	12,518	
Total	157,645	156,605	153,168	145,267

For an update to 3-Energy Probe-18 (Appendix 2-F: Other Revenues), please see the response to 3-Energy Probe – 37s, section b).

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Reference: VECC-13

a) For the 2013 period up to the most recent month available, please provide the actual purchased kWh by month.

Response:

The table below sets out the kWh purchases for January to November 2013**.**

Month	Purchased Power
Jan-13	84,721,792
Feb-13	76,515,852
Mar-13	80,320,040
Apr-13	73,854,215
May-13	75,766,818
Jun-13	79,605,453
Jul-13	91,347,063
Aug-13	86,194,914
Sep-13	77,473,370
Oct-13	76,800,879
Nov-13	77,253,769
Dec-13	-
TOTAL Nov YTD	879,854,166

b) Using the total from part (a), please provide a table that sets out:

1. The 2013 actual purchased kWh to date

2. The actual HDD and CDD values for the same period

3. The assumed weather normal HDD and CDD values

4. The difference between the Normal and Actual HDD values multiplied by 15,963 for each year

5. The difference between the Normal and Actual CDD values multiplied by 110,374 for each year

6. The Addition of items (1), (4) and (5) from above for each year

Response:

BPI provides the calculations requested in the table below.

		Jan-Nov 2013
1.	**Actual Purchased kWh**	**879,854,166**
2.	Actual	
	CDD	310
	HDD	3,087
3.	Assumed Weather Normal Values	
	CDD	373
	HDD	3,068
4.	Difference between Normal and Actual HDD	(19)
	HDD multiplier	15,963
	Difference *multiplier	**(302,180)**
5.	Difference between Normal and Actual CDD	63
	CDD Multiplier	110,374
	Difference * multiplier	**6,973,429**
6.	**Sum of items 1,4,5**	**886,525,416**

EXHIBIT 4 - OPERATING COSTS

4-Energy Probe-38s

Ref: 4-Staff-14 &
Exhibit 4, Tab 2, Schedule 3, Appendix 2-J

a) Please explain why smart meter depreciation is shown as an OM&A expense in 2010, 2011 and 2012.

Response:

Table 4.1 reconciled OM&A expenses per Audited Financial Statements to the OEB Trial Balance (RRR 2.1.7). On RRR 2.1.7, smart meter amortization was recorded to 5705 Depreciation Expense with the offsetting credit to 5695 OM&A Contra Account. Therefore, the amortization credit in 5695 OM&A Contra Account was included in the OM&A total for RRR 2.1.7 reporting. On the Audited Financial Statements, the smart meter amortization expense and credit were offset and, therefore, not reported in the amortization expense or in OM&A. Table 4.1 shows BPI subtracting it from our OM&A per Financial Statements to reconcile to how the smart meter amortization credit was treated for RRR 2.1.7 reporting. Table 4.1 later added back the smart meter amortization to calculate the Total Recoverable OM&A Expenses, thus eliminating the value from the calculation.

b) If 2012 includes $321,320 associated with smart meter depreciation and the 2013 forecast does not include this cost, please explain why there is not a reduction of $321,320 in the 2013 column in the cost drive table (Appendix 2-J) shown in Exhibit 4, Tab 2, Schedule 3.

Response:

BPI did not show a reduction of $321,320 smart meter depreciation in the 2013 column of the cost driver table (Appendix 2-J) shown in Exhibit 4, Tab 2, Schedule 3 because the cost associated with smart meter depreciation in 2013 was now treated as normal amortization.

4-Energy Probe-39s

Ref: 4-Energy Probe-22

a) Please confirm that the smart meter related costs included in the 2013 test year total $140,477, as shown in the response to part (b). If this cannot be confirmed, please provide the total smart meter related costs included in the 2013 test year by account.

Response:

The smart meter related costs included in the 2013 test year budget did not total $140,477. Rather, the smart meter related costs as at September 30, 2013 were $140,477. The smart meter related costs for 2013 by account are forecasted to be as follows:

		2013 Projected	
5065	Meter expenses	$	15,433
5310	Meter reading	$	172,000
5615	Admin. & General	$	44
		$	**187,477**

b) Please explain the difference in the 2013 figures shown in the response to part (a) of $187,477 and the amount in part (b) of $140,477.

Response:

The $187,477 provided by BPI in response to part (a) of 4-Energy Probe-22 is the actual smart meter related costs year-to-date September plus a forecast for the remainder of the year and the $140,477 in response to part (b) of 4-Energy Probe-22 is the actual smart related costs year-to-date September not including the year-end Forecast for 2013.

c) Please provide the meter related costs in each of 2008 through 2012 that were included in OM&A for costs that have been replaced now that the smart meters are in place.

Response:

The only meter related cost that BPI has replaced now that smart meters are in place is the cost of its conventional meter reading services that were included in OM&A from 2008 through 2012. The table below sets out the conventional meter reading costs from 2008 through 2012:

	2008	2009	2010	2011	2012
Coventional Meter Reading Costs	$ 102,319	$ 108,620	$ 110,200	$ 81,763	$ 72,286

BPI further that notes that its 2013 Test Year budget includes an amount of $40,000, which pertains to conventional meter reading costs for remaining meters that are neither smart nor interval meters as well as costs for the delivery of notices.

4-Energy Probe-40s

Ref: 4-Energy Probe-23 &
2-Energy Probe-9 & 1-Staff-1

a) Table 4.37 provided in the response to 4-Energy Probe-23 is labelled as 2013 whereas the original Table 4.37 was for 2012. Please reconcile. Are Tables 4.37 & 4.38 provided in the interrogatory response actually replacements for Tables 4.38 and 4.39 in the original evidence?

Response:

The labelling provided by BPI in its response to 4-Energy Probe-23 for table 4.37 should be 2013 and not 2012 as filed in the original evidence.

BPI also confirms that tables 4.37 and 4.38 provided by BPI in response to 4-Energy Probe-23 are actually replacements for Table 4.38 and 4.39 in the original response.

For purpose of clarity, BPI is resubmitting Tables 4.38 and 4.39:

Table 4.38

Appendix 2-CG
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2013

Year 2013 MIFRS

Account	Description	Opening NBV as at Jan 1, 2013 [5] (a)	Additions (d)	Average Remaining Life of Opening NBV [4] (i)	Years (new additions only) [3] (f)	Depreciation Rate on New Additions (g) = 1 / (f)	Depreciation Expense on Opening NBV (j) = (a) / (i)	Depreciation Expense on Additions [1] (h)=((d)*0.5)/(f)	2013 Depreciation Expense (k) = (j) + (h)	2013 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance [2] (m) = (k) - (l)	Depreciation Expense on 2013 Full Year Additions (n)=((d))/(f)	Less Depreciation Expense on Assets Fully Depreciated during the year (o)	2013 Full Year Depreciation [6] (p) = (j) + (n) - (o)
1611	Computer Software (Formally known as Account 1925)	$ 296,469	$ 310,000	3.27	5.00	20.00%	$ 90,663	$ 31,000	$ 121,663	$ 121,074	$ 590	$ 62,000		$ 152,663
1612	Land Rights (Formally known as Account 1906)	$ 63,406	$ -	49.00	50.00	2.00%	$ 1,294	$ -	$ 1,294	$ 1,294	$ 0	$ -		$ 1,294
1805	Land	$ 181,961	$ -		-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -		$ -
1806	Land Rights	$ -	$ -		-					$ -	$ -	$ -		
1808	Buildings	$ 969,200	$ -	35.45		0.00%	$ 27,340	$ -	$ 27,340	$ 27,086	$ 254	$ -		$ 27,340
1810	Leasehold Improvements	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -		$ -
1815	Transformer Station Equipment >50 kV	$ 3,614,381	$ -	33.32		0.00%	$ 108,475	$ -	$ 108,475	$ 104,104	$ 4,371	$ -		$ 108,475
1820	Distribution Station Equipment <50 kV	$ 44,402	$ -	8.63		0.00%	$ 5,145	$ -	$ 5,145	$ 1,560	$ 3,585	$ -		$ 5,145
1825	Storage Battery Equipment	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -		$ -
1830	Poles, Towers & Fixtures	$ 10,132,752	$ 215,000	28.13	39.38	2.54%	$ 360,212	$ 2,730	$ 362,941	$ 374,253	$ 11,312	$ 5,460		$ 365,671
1835	Overhead Conductors & Devices	$ 8,684,530	$ 958,000	38.10	52.76	1.90%	$ 227,940	$ 9,079	$ 237,019	$ 243,122	$ 6,103	$ 18,158		$ 246,098
1840	Underground Conduit	$ 8,479,323	$ 35,000	37.56	49.23	2.03%	$ 225,754	$ 355	$ 226,110	$ 233,392	$ 7,282	$ 711		$ 226,465
1845	Underground Conductors & Devices	$ 14,475,706	$ 856,100	23.32	34.45	2.90%	$ 620,742	$ 12,425	$ 633,167	$ 640,974	$ 7,807	$ 24,851		$ 645,593
1850	Line Transformers	$ 11,444,812	$ 502,000	26.28	39.79	2.51%	$ 435,495	$ 6,308	$ 441,803	$ 447,040	$ 5,237	$ 12,616		$ 448,111
1855	Services (Overhead & Underground)	$ 1,140,823	$ 110,000	20.13	25.00	4.00%	$ 56,673	$ 2,200	$ 58,873	$ 56,061	$ 2,812	$ 4,400		$ 61,073
1860	Meters	$ 2,756,554	$ 205,000	7.62	20.49	4.88%	$ 361,753	$ 5,002	$ 366,755	$ 783,165	$ 416,410	$ 10,005		$ 371,757
1860	Meters (Smart Meters)	$ 5,329,835	$ -	12.69		0.00%	$ 420,003	$ -	$ 420,003	$ -	$ 420,003	$ -		$ 420,003
1905	Land	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -		$ -
1908	Buildings & Fixtures	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -		$ -
1910	Leasehold Improvements	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -		$ -
1915	Office Furniture & Equipment (10 years)	$ 4,500	$ -	9.00		0.00%	$ 500	$ -	$ 500	$ 500	$ -	$ -		$ 500
1915	Office Furniture & Equipment (5 years)	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -		$ -
1920	Computer Equipment - Hardware	$ 42,739	$ 77,500	3.00	4.00	25.00%	$ 14,246	$ 9,688	$ 23,934	$ 18,326	$ 5,608	$ 19,375		$ 33,621
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -		$ -
1925	Computer Software	$ -	$ -			0.00%	$ -	$ -		$ -	$ -	$ -		$ -
1930	Transportation Equipment	$ 1,012,938	$ 200,000	6.63	13.00	7.69%	$ 152,781	$ 7,692	$ 160,473	$ 161,947	$ 1,474	$ 15,385		$ 168,166
1935	Stores Equipment	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -		$ -
1940	Tools, Shop & Garage Equipment	$ 91,987	$ 25,000	5.41	10.00	10.00%	$ 17,003	$ 1,250	$ 18,253	$ 17,781	$ 472	$ 2,500		$ 19,503
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%	$ -	$ -	$ -	$ -	$ -	$ -		$ -
1970	Load Management Controls - Customer Premises	$ -	$ -			0.00%	$ -	$ -		$ -	$ -	$ -		$ -
1975	Load Management Controls Utility Premises	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -		$ -
1980	System Supervisor Equipment	$ 544,226	$ 150,000	16.28	20.00	5.00%	$ 33,429	$ 3,750	$ 37,179	$ 31,605	$ 5,574	$ 7,500		$ 40,929
1985	Miscellaneous Fixed Assets	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -		$ -
1995	Contributions & Grants	$ 3,636,218	$ 203,440	25.68	41.50	2.41%	$ 141,597	$ 2,451	$ 144,048	$ 105,753	$ 38,295	$ 4,902		$ 146,499
2040	Plant Held for Future Use	$ 0	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -		$ -
2055	Work in Progress	$ 24,009	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -		$ -
etc.						0.00%	$ -	$ -	$ -		$ -	$ -		$ -
						0.00%	$ -	$ -	$ -		$ -	$ -		$ -
	Total	$ 65,698,335	$ 3,440,160				$ 3,017,851	$ 89,029	$ 3,106,879	$ 3,157,531	$ 50,651	$ 178,057	$ -	$ 3,195,908

1 **Table 4.39**

Appendix 2-CH
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2013

Year 2013 MIFRS

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%	$ 152,663		$ 152,663
1612	Land Rights (Formally known as Account 1906)			0.00%	$ 1,294		$ 1,294
1805	Land			0.00%	$ -		$ -
1808	Buildings			0.00%	$ 27,340		$ 27,340
1810	Leasehold Improvements			0.00%	$ -		$ -
1815	Transformer Station Equipment >50 kV			0.00%	$ 108,475		$ 108,475
1820	Distribution Station Equipment <50 kV			0.00%	$ 5,145		$ 5,145
1825	Storage Battery Equipment			0.00%	$ -		$ -
1830	Poles, Towers & Fixtures			0.00%	$ 365,671		$ 365,671
1835	Overhead Conductors & Devices			0.00%	$ 246,098		$ 246,098
1840	Underground Conduit			0.00%	$ 226,465		$ 226,465
1845	Underground Conductors & Devices			0.00%	$ 645,593		$ 645,593
1850	Line Transformers			0.00%	$ 448,111		$ 448,111
1855	Services (Overhead & Underground)			0.00%	$ 61,073		$ 61,073
1860	Meters			0.00%	$ 371,757		$ 371,757
1860	Meters (Smart Meters)			0.00%	$ 420,003		$ 420,003
1905	Land			0.00%	$ -		$ -
1908	Buildings & Fixtures			0.00%	$ -		$ -
1910	Leasehold Improvements			0.00%	$ -		$ -
1915	Office Furniture & Equipment (10 years)			0.00%	$ 500		$ 500
1915	Office Furniture & Equipment (5 years)			0.00%	$ -		$ -
1920	Computer Equipment - Hardware			0.00%	$ 33,621		$ 33,621
1920	Computer Equip.-Hardware(Post Mar. 22/04)			0.00%	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)			0.00%	$ -		$ -
1930	Transportation Equipment			0.00%	$ 168,166		$ 168,166
1935	Stores Equipment			0.00%	$ -		$ -
1940	Tools, Shop & Garage Equipment			0.00%	$ 19,503		$ 19,503
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%	$ 40,929		$ 40,929
1985	Miscellaneous Fixed Assets			0.00%	$ -		$ -
1995	Contributions & Grants			0.00%	$ 146,499		$ 146,499
etc.				0.00%	$ -		$ -
				0.00%	$ -		$ -
	Total	$ -			$ 3,195,908	$ -	$ 3,195,908
	Depreciation expense adjustment resulting from amortization of Account 1575				$ -		
	Total Depreciation expense to be included in the test year revenue requirement				**$ 3,195,908**		

2
3

b) Does Table 4.38 provided in the response to 4-Energy Probe-23 reflect the lower capital expenditures that took place in 2012 than forecast, as shown in the response to 4-Energy Probe-9? If not, please update the response to 4-Energy Probe-23 to reflect the actual capital expenditures in 2012 (4-Energy Probe-9).

Response:

In BPI's original response to 2-Energy Probe-9, 2013 Fixed Asset Continuity Schedule was incorrectly placed where 2012 should have been. BPI corrected the placement and enlarged tables in its supplemental 2-Energy Probe-9 response dated October 28, 2013. For clarity, BPI's 2012 Actual capital expenditures were $3,935,915.

c) The RRWF provided in the response to 1-Staff-1 shows no change in the depreciation expense ($2,995,584) based on the interrogatory responses as compared to the original filing. However, as shown in the response to 2-Energy Probe-9, the 2012 capital additions closed to rate base has decreased. Please explain why this does not change the depreciation expense in the RRWF.

Response: In BPI's application, the depreciation expense was $2,995,584 and after interrogatory responses this amount changed to $2,993,994 resulting in a difference of $1,590. Because the change in depreciation expense based on interrogatory responses compared to the original is not material, BPI has not updated the RRWF. BPI will update the RRWF when rates are finalized.

d) Please provide fixed asset continuity schedules for 2012 and 2013 that reflect actual capital additions closed to rate base in 2012, along with revised Tables 4.37 & 4.38 that show the depreciation expense for 2013. In doing so, please update the response to 2-Energy Probe-9 to reflect the most recent actual data on closures to rate base for 2013 now available, along with the forecast of closures to rate base for the remainder of the year. Please also provide a schedule that reconciles the average of the 2012 and 2013 closing net book values to the net book value used in the RRWF requested in 1-Energy Probe-33s.

Response: Please find below tables for fixed asset continuity schedules for 2012 and 2013 that reflect actual capital additions closed to rate base in 2012, along with revised Tables 4.37 and 4.38 that show depreciation expense for 2013.

BPI will update its RRWF when rates are finalized as the changes observed after interrogatory responses compared to the original submission is not material.

Revised 2012 (Actuals) Fixed Asset Continuity Schedule:

Appendix 2-B

Fixed Asset Continuity Schedule

Year 2012

				Cost				Accumulated Depreciation				
CCA Class	OEB	Description	Depreciation Rate	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)		$ 435,329	$ 200,139	$ -	$ 635,468	$ -	-$ 127,093	$ -	-$ 127,093	$ 508,375
CEC	1612	Land Rights (Formally known as Account 1906)		$ -	$ 89,022	$ -	$ 89,022	$ -	-$ 7,748	$ -	-$ 7,748	$ 81,274
N/A	1805	Land		$ 181,961	$ -	$ -	$ 181,961	$ -	$ -	$ -	$ -	$ 181,961
CEC	1806	Land Rights		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
47	1808	Buildings		$ 1,163,732	$ -	$ -	$ 1,163,732	-$ 171,258	-$ 23,274	$ -	-$ 194,532	$ 969,200
13	1810	Leasehold Improvements		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV		$ 4,507,912	$ -	$ -	$ 4,507,912	-$ 780,833	-$ 112,698	$ -	-$ 893,531	$ 3,614,381
47	1820	Distribution Station Equipment <50 kV		$ 74,427	$ -	$ -	$ 74,427	-$ 27,544	-$ 2,481	$ -	-$ 30,025	$ 44,402
47	1825	Storage Battery Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures		$ 15,974,010	$ 992,406	$ -	$ 16,966,416	-$ 5,762,177	-$ 678,663	$ -	-$ 6,440,840	$ 10,525,576
47	1835	Overhead Conductors & Devices		$ 12,116,215	$ 434,529	$ -	$ 12,550,744	-$ 3,868,325	-$ 505,205	$ -	-$ 4,373,530	$ 8,177,214
47	1840	Underground Conduit		$ 13,286,049	$ 572,484	$ -	$ 13,858,533	-$ 4,773,371	-$ 554,351	$ -	-$ 5,327,722	$ 8,530,811
47	1845	Underground Conductors & Devices		$ 17,416,176	$ 1,177,665	$ -	$ 18,593,842	-$ 4,044,458	-$ 743,742	$ -	-$ 4,788,200	$ 13,805,642
47	1850	Line Transformers		$ 17,032,458	$ 351,314	$ -	$ 17,383,772	-$ 5,670,172	-$ 695,340	$ -	-$ 6,365,512	$ 11,018,260
47	1855	Services (Overhead & Underground)		$ 1,269,364	$ 294,421	$ -	$ 1,563,785	-$ 208,198	-$ 62,548	$ -	-$ 270,746	$ 1,293,039
47	1860	Meters		$ 9,145,013	$ 158,377	-$ 5,381,879	$ 3,921,511	-$ 3,046,849	-$ 173,440	$ 2,215,921	-$ 1,004,368	$ 2,917,143
47	1860	Meters (Smart Meters)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1905	Land		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1908	Buildings & Fixtures		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	1910	Leasehold Improvements		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)		$ -	$ 3,113	$ -	$ 3,113	$ -	-$ 314	$ -	-$ 314	$ 2,799
8	1915	Office Furniture & Equipment (5 years)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1920	Computer Equipment - Hardware		$ -	$ 103,440	$ -	$ 103,440	$ -	-$ 25,860	$ -	-$ 25,860	$ 77,580
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1925	Computer Software		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1930	Transportation Equipment		$ 3,033,111	$ 123,836	-$ 227,958	$ 2,928,990	-$ 2,142,108	-$ 218,541	$ 227,958	-$ 2,132,692	$ 796,298
8	1935	Stores Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1940	Tools, Shop & Garage Equipment		$ 140,292	$ 3,700	$ -	$ 143,992	-$ 59,275	-$ 14,400	$ -	-$ 73,675	$ 70,317
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	1970	Load Management Controls - Customer Premises		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1975	Load Management Controls Utility Premises		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1980	System Supervisor Equipment		$ 660,319	$ 37,018	$ -	$ 697,337	-$ 150,224	-$ 46,535	$ -	-$ 196,759	$ 500,578
47	1985	Miscellaneous Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants		$ 3,851,573	$ 605,551	$ -	-$ 4,457,124	$ 684,783	$ 178,286	$ -	$ 863,069	-$ 3,594,055
N/A	2040	Plant Held for Future Use		$ 54,756	$ -	-$ 54,756	-$ 0	$ -	$ -	$ -	$ -	$ 0
	etc.			$ -			$ -				$ -	$ -
				$ -								
		Total		**$ 92,639,549**	**$ 3,935,915**	**-$ 5,664,593**	**$ 90,910,871**	**-$ 30,020,007**	**-$ 3,813,949**	**$ 2,443,879**	**-$ 31,390,078**	**$ 59,520,794**

			Less: *Fully Allocated Depreciation*	
10		Transportation	Transportation	$ 218,541
8		Stores Equipment	Stores Equipment	
			Net Depreciation	$ 3,595,408

Revised 2013 Fixed Asset Continuity Schedule: (YTD November 2013 Actuals):

The YTD November 2013 Actuals plus forecast has been provided in response to 2-Energy Probe-35s part (d).

Appendix 2-B

Fixed Asset Continuity Schedule

Year 2013

				Cost					Accumulated Depreciation					
CCA Class	OEB	Description	Depreciation Rate	Opening Balance	Reallocate Smart Meters	Additions	Disposals	Closing Balance	Opening Balance	Reallocate Smart Meters	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)		$ 635,468	$ 1,963	$ 177,635	$ -	$ 815,066	-$ 127,093	-$ 647	-$ 191,400	$ -	-$ 319,140	$ 495,926
CEC	1612	Land Rights (Formally known as Account 1906)		$ 89,022	$ -	$ -	$ -	$ 89,022	-$ 7,748	$ -	-$ 1,660	$ -	-$ 9,408	$ 79,614
N/A	1805	Land		$ 181,961	$ -	$ -	$ -	$ 181,961	$ -	$ -	$ -	$ -	$ -	$ 181,961
CEC	1806	Land Rights		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1808	Buildings		$ 1,163,732	$ -	$ -	$ -	$ 1,163,732	-$ 194,532	$ -	-$ 27,340	$ -	-$ 221,872	$ 941,860
13	1810	Leasehold Improvements		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV		$ 4,507,912	$ -	$ -	$ -	$ 4,507,912	-$ 893,531	$ -	-$ 108,470	$ -	-$ 1,002,001	$ 3,505,911
47	1820	Distribution Station Equipment <50 kV		$ 74,427	$ -	$ 2,750	$ -	$ 77,177	-$ 30,025	$ -	-$ 5,220	$ -	-$ 35,245	$ 41,932
47	1825	Storage Battery Equipment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures		$ 16,966,416	$ -	$ 413,205	$ -	$ 17,379,621	-$ 6,440,840	$ -	-$ 371,820	$ -	-$ 6,812,660	$ 10,566,961
47	1835	Overhead Conductors & Devices		$ 12,550,744	$ -	$ 393,177	$ -	$ 12,943,921	-$ 4,373,530	$ -	-$ 222,080	$ -	-$ 4,595,610	$ 8,348,311
47	1840	Underground Conduit		$ 13,858,533	$ -	$ 334,399	$ -	$ 14,192,932	-$ 5,327,722	$ -	-$ 233,920	$ -	-$ 5,561,642	$ 8,631,290
47	1845	Underground Conductors & Devices		$ 18,593,842	$ -	$ 854,483	$ -	$ 19,448,325	-$ 4,788,200	$ -	-$ 616,810	$ -	-$ 5,405,010	$ 14,043,315
47	1850	Line Transformers		$ 17,383,772	$ -	$ 588,810	$ -	$ 17,972,582	-$ 6,365,512	$ -	-$ 434,060	$ -	-$ 6,799,572	$ 11,173,010
47	1855	Services (Overhead & Underground)		$ 1,563,785	$ -	$ 138,446	$ -	$ 1,702,231	-$ 270,746	$ -	-$ 69,770	$ -	-$ 340,516	$ 1,361,715
47	1860	Meters		$ 3,921,511	$ -	$ 81,551	$ -	$ 4,003,062	-$ 1,004,368	$ -	-$ 576,730	$ -	-$ 1,581,098	$ 2,421,964
47	1860	Meters (Smart Meters)		$ -	$ 5,329,835	$ -	$ -	$ 5,329,835	$ -	-$ 978,737	$ -	$ -	-$ 978,737	$ 4,351,098
N/A	1905	Land		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1908	Buildings & Fixtures		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	1910	Leasehold Improvements		$ -	$ -	$ 26,164	$ -	$ 26,164	$ -	$ -	-$ 5,230	$ -	-$ 5,230	$ 20,934
8	1915	Office Furniture & Equipment (10 years)		$ 3,113	$ -	$ 4,237	$ -	$ 7,350	-$ 314	$ -	-$ 730	$ -	-$ 1,044	$ 6,306
8	1915	Office Furniture & Equipment (5 years)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1920	Computer Equipment - Hardware		$ 103,440	$ 41,939	$ 6,369	$ -	$ 151,748	-$ 25,860	-$ 28,940	-$ 31,790	$ -	-$ 86,590	$ 65,158
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1925	Computer Software		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1930	Transportation Equipment		$ 2,928,990	$ -	$ 149,100	$ -	$ 3,078,090	-$ 2,132,692	$ -	-$ 121,230	$ -	-$ 2,253,922	$ 824,168
8	1935	Stores Equipment		$ -	$ -	$ 9,484	$ -	$ 9,484	$ -	$ -	-$ 950	$ -	-$ 950	$ 8,534
8	1940	Tools, Shop & Garage Equipment		$ 143,992	$ -	$ 3,854	$ -	$ 147,846	-$ 73,675	$ -	-$ 13,380	$ -	-$ 87,055	$ 60,791
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	1970	Load Management Controls - Customer Premises		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1975	Load Management Controls Utility Premises		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1980	System Supervisor Equipment		$ 697,337	$ -	$ 52,827	$ -	$ 750,164	-$ 196,759	$ -	-$ 33,390	$ -	-$ 230,149	$ 520,015
47	1985	Miscellaneous Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants		$ 4,457,124	$ -	-$ 702,378	$ -	-$ 5,159,502	$ 863,069	$ -	-$ 156,880	$ -	$ 1,019,949	-$ 4,139,553
N/A	2040	Plant Held for Future Use		$ 0	$ -	$ -	$ -	-$ 0	$ -	$ -	$ -	$ -	$ -	-$ 0
	etc.							$ -					$ -	$ -
								$ -						
		Total		$ 90,910,871	$ 5,373,737	$ 2,534,113	$ -	$ 98,818,721	-$ 31,390,077	-$ 1,008,324	-$ 2,909,100	$ -	-$ 35,307,501	$ 63,511,220
				$ -					$ 0					

Less: *Fully Allocated Depreciation*

10		Transportation	Transportation	$ 121,230
8		Stores Equipment	Stores Equipment	
			Net Depreciation	$ 2,787,870

Revised Table 4.37: Depreciation and Amortization Expense (2012 Actuals)

Appendix 2-CF

Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2013

Year 2012 CGAAP

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2012 (a)	Less Fully Depreciated (b)	Net for Depreciation (c)	Additions (d)	Total for Depreciation (e) = (c) + ½ x (d) [1]	Years (f)	Depreciation Rate (g) = 1 / (f)	2012 Depreciation Expense (h) = (e) / (f)	2012 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (I)	Variance [2] (m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)	$ 435,329		$ 435,329	$ 200,139	$ 535,399	5.00	20.00%	$ 107,080	$ 127,093	-$ 20,014
1612	Land Rights (Formally known as Account 1906)	$ 5,968		$ 5,968	$ 89,022	$ 50,480	50.00	2.00%	$ 1,010	$ 7,748	-$ 6,739
1805	Land	$ 181,961		$ 181,961	$ -	$ 181,961		0.00%	$ -	$ -	$ -
1806	Land Rights	$ -			$ -					$ -	
1808	Buildings	$ 1,163,732		$ 1,163,732	$ -	$ 1,163,732	50.00	2.00%	$ 23,275	$ 23,274	$ 1
1810	Leasehold Improvements	$ -		$ -	$ -	$ -		0.00%	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ 4,507,912		$ 4,507,912	$ -	$ 4,507,912	40.00	2.50%	$ 112,698	$ 112,698	-$ 0
1820	Distribution Station Equipment <50 kV	$ 74,427		$ 74,427	$ -	$ 74,427	30.00	3.33%	$ 2,481	$ 2,481	-$ 0
1825	Storage Battery Equipment	$ -		$ -	$ -	$ -		0.00%	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 15,974,010		$ 15,974,010	$ 992,406	$ 16,470,213	25.00	4.00%	$ 658,809	$ 678,663	-$ 19,854
1835	Overhead Conductors & Devices	$ 12,116,215		$ 12,116,215	$ 434,529	$ 12,333,479	25.00	4.00%	$ 493,339	$ 505,205	-$ 11,866
1840	Underground Conduit	$ 13,286,049		$ 13,286,049	$ 572,484	$ 13,572,291	25.00	4.00%	$ 542,892	$ 554,351	-$ 11,460
1845	Underground Conductors & Devices	$ 17,416,176		$ 17,416,176	$ 1,177,665	$ 18,005,009	25.00	4.00%	$ 720,200	$ 743,742	-$ 23,542
1850	Line Transformers	$ 17,032,458		$ 17,032,458	$ 351,314	$ 17,208,115	25.00	4.00%	$ 688,325	$ 695,340	-$ 7,015
1855	Services (Overhead & Underground)	$ 1,269,364		$ 1,269,364	$ 294,421	$ 1,416,574	25.00	4.00%	$ 56,663	$ 62,548	-$ 5,885
1860	Meters	$ 9,145,013		$ 9,145,013	$ 158,377	$ 9,224,201	25.00	4.00%	$ 368,968	$ 173,440	$ 195,528
1860	Meters (Smart Meters)	$ -		$ -	$ -	$ -		0.00%	$ -	$ -	$ -
1905	Land	$ -		$ -	$ -	$ -		0.00%	$ -	$ -	$ -
1908	Buildings & Fixtures	$ -		$ -	$ -	$ -		0.00%	$ -	$ -	$ -
1910	Leasehold Improvements	$ -		$ -	$ -	$ -		0.00%	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ -		$ -	$ 3,113	$ 1,557	10.00	10.00%	$ 156	$ 314	-$ 158
1915	Office Furniture & Equipment (5 years)	$ -		$ -	$ -	$ -		0.00%	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ -		$ -	$ 103,440	$ 51,720	4.00	25.00%	$ 12,930	$ 25,860	-$ 12,930
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -		$ -	$ -	$ -		0.00%	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -		$ -	$ -	$ -		0.00%	$ -	$ -	$ -
1925	Computer Software	$ -			$ -					$ -	
1930	Transportation Equipment	$ 3,033,111	$ 1,300,989	$ 1,732,122	$ 123,836	$ 1,794,040	8.00	12.50%	$ 224,255	$ 218,541	$ 5,714
1935	Stores Equipment	$ -		$ -	$ -	$ -		0.00%	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 140,292		$ 140,292	$ 3,700	$ 142,142	10.00	10.00%	$ 14,214	$ 14,400	-$ 186
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%	$ -	$ -	$ -
1970	Load Management Controls - Customer Premises	$ -			$ -					$ -	$ -
1975	Load Management Controls Utility Premises	$ -		$ -	$ -	$ -		0.00%	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 660,319		$ 660,319	$ 37,018	$ 678,828	15.00	6.67%	$ 45,255	$ 46,535	-$ 1,280
1985	Miscellaneous Fixed Assets	$ -		$ -	$ -	$ -		0.00%	$ -	$ -	$ -
1995	Contributions & Grants	-$ 3,851,573		$ 3,851,573	$ 605,551	$ 4,154,348	25.00	4.00%	-$ 166,174	$ 178,286	$ 12,112
2040	Plant Held for Future Use	$ 54,756			$ -					$ -	
2055	Work in Progress	$ 24,009			$ -					$ -	
					$ -						
etc.				$ -	$ -	$ -		0.00%	$ -		$ -
				$ -		$ -		0.00%	$ -		$ -
	Total	$ 92,669,527	$ 1,300,989	$ 91,289,773	$ 3,935,915	$ 93,257,730			$ 3,906,374	$ 3,813,949	$ 92,425

1 **Revised Table 4.38: Depreciation and Amortization Expense (YTD November 2013 plus**
2 **Forecast)**

Appendix 2-CG
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2013

Year 2013 MIFRS

Account	Description	Opening NBV as at Jan 1, 2013 [5]	Additions	Average Remaining Life of Opening NBV [4]	Years (new additions only) [3]	Depreciation Rate on New Additions	Depreciation Expense on Opening NBV	Depreciation Expense on Additions [1]	2013 Depreciation Expense	2013 Depreciation Expense per Appendix 2-B Fixed Assets, Column K	Variance [2]	Depreciation Expense on 2013 Full Year Additions	Less Depreciation Expense on Assets Fully Depreciated during the year	2013 Full Year Depreciation [6]
		(a)	(d)	(i)	(f)	(g) = 1 / (f)	(j) = (a) / (i)	(h)=((d)*0.5)/(f)	(k) = (j) + (h)	(l)	(m) = (k) - (l)	(n)=((d))/(f)	(o)	(p) = (j) + (n) - (o)
1611	Computer Software (Formally known as Account 1925)	$ 508,375	$ 177,000	3.27	5.00	20.00%	$ 155,466	$ 17,700	$ 173,166	$ 191,270	-$ 18,104	$ 35,400	$	190,866
1612	Land Rights (Formally known as Account 1906)	$ 81,274	$ -	49.00	50.00	2.00%	$ 1,659	$ -	$ 1,659	$ 1,660	-$ 1	$ -	$	1,659
1805	Land	$ 181,961	$ -		-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$	-
1806	Land Rights	$ -	$ -		-				$	$ -	$ -	$ -		
1808	Buildings	$ 969,200	$ -	35.45		0.00%	$ 27,340	$ -	$ 27,340	$ 27,340	-$ 0	$ -	$	27,340
1810	Leasehold Improvements	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$	-
1815	Transformer Station Equipment >50 kV	$ 3,614,381	$ -	33.32		0.00%	$ 108,475	$ -	$ 108,475	$ 108,470	$ 5	$ -	$	108,475
1820	Distribution Station Equipment <50 kV	$ 44,402	$ 8,000	8.63		0.00%	$ 5,145	$ -	$ 5,145	$ 5,370	-$ 225	$ -	$	5,145
1825	Storage Battery Equipment	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$	-
1830	Poles, Towers & Fixtures	$ 10,525,576	$ 475,200	28.13	39.38	2.54%	$ 374,176	$ 6,034	$ 380,210	$ 373,400	$ 6,810	$ 12,067	$	386,243
1835	Overhead Conductors & Devices	$ 8,177,214	$ 429,000	38.10	52.76	1.90%	$ 214,625	$ 4,066	$ 218,691	$ 222,760	-$ 4,069	$ 8,131	$	222,756
1840	Underground Conduit	$ 8,530,811	$ 364,800	37.56	49.23	2.03%	$ 227,125	$ 3,705	$ 230,830	$ 234,540	-$ 3,710	$ 7,410	$	234,535
1845	Underground Conductors & Devices	$ 13,805,642	$ 932,200	23.32	34.45	2.90%	$ 592,009	$ 13,530	$ 605,538	$ 619,070	-$ 13,532	$ 27,060	$	619,068
1850	Line Transformers	$ 11,018,260	$ 642,400	26.28	39.79	2.51%	$ 419,264	$ 8,072	$ 427,336	$ 435,410	-$ 8,074	$ 16,145	$	435,409
1855	Services (Overhead & Underground)	$ 1,293,039	$ 151,000	20.13	25.00	4.00%	$ 64,234	$ 3,020	$ 67,254	$ 70,270	-$ 3,016	$ 6,040	$	70,274
1860	Meters	$ 2,917,143	$ 88,700	7.62	20.49	4.88%	$ 382,827	$ 2,164	$ 384,992	$ -	$ 384,992	$ 4,329	$	387,156
1860	Meters (Smart Meters)	$ -	$ -	12.69		0.00%	$ -	$ -	$ -	$ 578,670	-$ 578,670	$ -	$	-
1905	Land	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$	-
1908	Buildings & Fixtures	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$	-
1910	Leasehold Improvements	$ -	$ 27,000			0.00%	$ -	$ -	$ -	$ 5,400	-$ 5,400	$ -	$	-
1915	Office Furniture & Equipment (10 years)	$ 2,799	$ 4,300	9.00		0.00%	$ 311	$ -	$ 311	$ 740	-$ 429	$ -	$	311
1915	Office Furniture & Equipment (5 years)	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$	-
1920	Computer Equipment - Hardware	$ 77,580	$ 47,400	3.00	4.00	25.00%	$ 25,860	$ 5,925	$ 31,785	$ 42,040	-$ 10,255	$ 11,850	$	37,710
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$	-
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$	-
1925	Computer Software	$ -	$ -			0.00%	$ -	$ -	$	$ -	$ -	$ -	$	-
1930	Transportation Equipment	$ 796,298	$ 175,000	6.63	13.00	7.69%	$ 120,105	$ 6,731	$ 126,836	$ 121,420	$ 5,416	$ 13,462	$	133,567
1935	Stores Equipment	$ -	$ 9,500			0.00%	$ -	$ -	$ -	$ 950	-$ 950	$ -	$	-
1940	Tools, Shop & Garage Equipment	$ 70,317	$ 15,500	5.41	10.00	10.00%	$ 12,998	$ 775	$ 13,773	$ 14,550	-$ 777	$ 1,550	$	14,548
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%	$ -	$ -	$ -	$ -	$ -	$ -	$	-
1970	Load Management Controls - Customer Premises	$ -	$ -			0.00%	$ -	$ -	$	$ -	$ -	$ -	$	-
1975	Load Management Controls Utility Premises	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$	-
1980	System Supervisor Equipment	$ 500,578	$ 56,500	16.28	20.00	5.00%	$ 30,748	$ 1,413	$ 32,161	$ 33,570	-$ 1,409	$ 2,825	$	33,573
1985	Miscellaneous Fixed Assets	$ -	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$	-
1995	Contributions & Grants	$ 3,594,055	-$ 702,000	25.68	41.50	2.41%	-$ 139,955	-$ 8,458	-$ 148,413	$ 156,870	$ 8,457	-$ 16,916	-$	156,871
2040	Plant Held for Future Use	$ 0	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$	-
2055	Work in Progress	$ 0	$ -			0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$	-
etc.						0.00%	$ -	$ -	$ -	$	$ -	$ -	$	-
						0.00%	$ -	$ -	$ -		$ -	$ -	$	-
	Total	$ 59,520,793	$ 2,901,500				$ 2,622,412	$ 64,676	$ 2,687,088	$ 2,930,030	-$ 242,942.10	$ 129,352.40	$ -	$ 2,751,764.10
		$ -	$ -							$ -				

3
4

e) Please reconcile the depreciation expense for the 2013 test year as requested in part (d) above, with the figure provided in the revised RRWF requested in 1-Energy Probe-33s.

Response:

In BPI's application, the depreciation expense was $2,995,584 and its forecast for 2013 is $2,930,030 resulting in a difference of $65,554.The change in depreciation expense based on interrogatory responses compared to the original is not material; BPI will update the RRWF when rates are finalized.

4-Energy Probe-41s

Ref: 4-Energy Probe-24

a) Please confirm that BPI has no positions eligible for the Ontario apprenticeship or federal apprenticeship tax credits in 2013. If this cannot be confirmed, please provide an estimate of the tax credits available, along with the calculation of the amount

Response:

BPI confirms that it had no positions eligible for the Ontario apprenticeship or federal apprenticeship tax credits in 2013.

b) Please confirm that BPI continues to have positions eligible for the Ontario co-operative tax credit in 2013 and please show the calculation of the estimated tax credit.

Response:

BPI confirms that it did not have positions eligible for the Ontario co-operative tax credit in 2013.

4-Energy Probe-42s

Ref: 4-Energy Probe-25

a) The response to part (b) is not complete, as the revised CCA table for 2012 was not provided and only part of the revised CCA table for 2013 was provided. Please provide complete versions of both tables requested. Please also ensure that these tables reflect the actual 2012 capital additions and the latest forecast for 2013, as requested in 4-Energy Probe-40s.

Response: Below is a revised CCA table for 2012 that was not included by BPI in its response to 4-Energy-25 part (b). BPI also includes complete revised CCA table for 2013 and the latest forecast for 2013, as requested in 4-Energy Probe-40s.

Revised CCA table 2012 (Actuals):

CCA Continuity Schedule (2012)

Class	Class Description	UCC Prior Year Ending Balance	Less: Non-Distribution Portion	Less: Disallowed FMV Increment	UCC Bridge Year Opening Balance	Additions	Dispositions	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	CCA	UCC Ending Balance
1	Distribution System - 1988 to 22-Feb-2005	32,493,069	0	0	32,493,069	0	0	32,493,069	0	32,493,069	4%	1,299,723	31,193,346
2	Distribution System - pre 1988	0	0	0	0	0	0	0	0	0	6%	0	0
6	Buildings - after 1990	0	0	0	0	0	0	0	0	0	10%	0	0
8	General Office/Stores Equip	396,478	0	0	396,478	38,399	0	434,877	19,200	415,678	20%	83,136	351,742
10	Computer Hardware/ Vehicles	729,404	0	0	729,404	123,836	565	852,675	61,636	791,040	30%	237,312	615,363
10.1	Certain Automobiles	0	0	0	0	0	0	0	0	0	30%	0	0
12	Computer Software	0	0	0	0	200,139	0	200,139	100,070	100,070	100%	100,070	100,070
3	Buildings - pre 1990	0	0	0	0	0	0	0	0	0	5%	0	0
		0	0	0	0	0	0	0	0	0		0	0
13 3	Lease # 3	0	0	0	0	0	0	0	0	0		0	0
13 4	Lease # 4	0	0	0	0	0	0	0	0	0		0	0
14	Franchise	0	0	0	0	0	0	0	0	0		0	0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	0	0	0	0	0	0	0	0	0	8%	0	0
43.1	Certain Energy-Efficient Electrical Generating Equipment	0	0	0	0	0	0	0	0	0	30%	0	0
45	Computers & Systems Hardware acq'd post Mar 22/04	0	0	0	0	0	0	0	0	0	45%	0	0
50	Computers & Systems Hardware acq'd post Mar 19/07	137,059	0	0	137,059	103,440	0	240,499	51,720	188,779	55%	103,828	136,671
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	0	0	0	0	0	0	0	0	0	30%	0	0
47	Distribution System - post 22-Feb-2005	28,612,233			28,612,233	2,248,770	0	30,861,003	1,124,385	29,736,618	8%	2,378,929	28,482,074
	SUB-TOTAL - UCC	62,368,243	0	0	62,368,243	2,714,584	565	65,082,262	1,357,010	63,725,253		4,202,998	60,879,265

Cumulative Eligible Capital Calculation				
Cumulative Eligible Capital				624,612
Additions:				
Cost of Eligible Capital Property Acquired during the year	89022			
Other Adjustments	0			
Subtotal	89022	x 3/4 =	66766.5	
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 31, 2002	0	x 1/2 =	0	
			66766.5	691,379
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal				691,379
Deductions:				
Projected proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during the year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	0	691,379
Cumulative Eligible Capital Balance				691,379
CEC Deduction	7%			48,396
Cumulative Eligible Capital - Closing Balance				642,982

Revised CCA table for 2013 (YTD November):

CCA Continuity Schedule (2013)

Class	Class Description	UCC Prior Year Ending Balance	Less: Non-Distribution Portion	Less: Disallowed FMV Increment	UCC Bridge Year Opening Balance	Additions	Dispositions	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	CCA	UCC Ending Balance
1	Distribution System - 1988 to 22-Feb-2005	31,193,346	0	0	31,193,346	0	0	31,193,346	0	31,193,346	4%	1,247,734	29,945,612
2	Distribution System - pre 1988	0	0	0	0	0	0	0	0	0	6%	0	0
6	Buildings - after 1990	0	0	0	0	0	0	0	0	0	10%	0	0
8	General Office/Stores Equip	351,742	0	0	351,742	70,402	0	422,144	35,201	386,943	20%	77,389	344,755
10	Computer Hardware/ Vehicles	615,363	0	0	615,363	149,100	0	764,463	74,550	689,913	30%	206,974	557,489
10.1	Certain Automobiles	0	0	0	0	0	0	0	0	0	30%	0	0
12	Computer Software	100,070	0	0	100,070	177,635	0	277,705	88,818	188,887	100%	188,887	88,818
3	Buildings - pre 1990	0	0	0	0	0	0	0	0	0	5%	0	0
		0	0	0	0	0	0	0	0	0	0%	0	0
13 3	Leasehold Improvements	0	0	0	0	26,164	0	26,164	13,082	13,082	33%	4,317	21,847
13 4	Lease # 4	0	0	0	0	0	0	0	0	0		0	0
14	Franchise	0	0	0	0	0	0	0	0	0		0	0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	0	0	0	0	0	0	0	0	0	8%	0	0
43.1	Certain Energy-Efficient Electrical Generating Equipment	0	0	0	0	0	0	0	0	0	30%	0	0
45	Computers & Systems Hardware acq'd post Mar 22/04	0	0	0	0	0	0	0	0	0	45%	0	0
50	Computers & Systems Hardware acq'd post Mar 19/07	136,671	0	0	136,671	6,368	0	143,039	3,184	139,855	55%	76,920	66,119
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	0	0	0	0	0	0	0	0	0	30%	0	0
47	Distribution System - post 22-Feb-2005	28,482,074			28,482,074	2,104,444	0	30,586,518	1,052,222	29,534,296	8%	2,362,744	28,223,774
	SUB-TOTAL - UCC	60,879,265	0	0	60,879,265	2,534,113	0	63,413,378	1,267,057	62,146,321		4,164,964	59,248,413
CEC	Goodwill	0	0	0	0								
CEC	Land Rights	0	0	0	0								
CEC	FMV Bump-up	0	0	0	0								
	SUB-TOTAL - CEC	0	0	0	0								

Cumulative Eligible Capital Calculation				
Cumulative Eligible Capital				642,982
Additions:				
Cost of Eligible Capital Property Acquired during the 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 31, 2002	0	x 1/2 =	0	
			0	642,982
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal				642,982
Deductions:				
Projected proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during the year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	0	642,982
Cumulative Eligible Capital Balance				642,982
CEC Deduction	7%			45,009
Cumulative Eligible Capital - Closing Balance				597,973

Revised CCA table for 2013 (Forecast):

CCA Continuity Schedule (2013)

Class	Class Description	UCC Prior Year Ending Balance	Less: Non-Distribution Portion	Less: Disallowed FMV Increment	UCC Bridge Year Opening Balance	Additions	Dispositions	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	CCA	UCC Ending Balance
1	Distribution System - 1988 to 22-Feb-2005	31,193,346	0	0	31,193,346	0	0	31,193,346	0	31,193,346	4%	1,247,734	29,945,612
2	Distribution System - pre 1988	0	0	0	0	0	0	0	0	0	6%	0	0
6	Buildings - after 1990	0	0	0	0	0	0	0	0	0	10%	0	0
8	General Office/Stores Equip	351,742	0	0	351,742	85,800	0	437,542	42,900	394,642	20%	78,928	358,613
10	Computer Hardware/ Vehicles	615,363	0	0	615,363	175,000	0	790,363	87,500	702,863	30%	210,859	579,504
10.1	Certain Automobiles	0	0	0	0	0	0	0	0	0	30%	0	0
12	Computer Software	100,070	0	0	100,070	177,000	0	277,070	88,500	188,570	100%	188,570	88,500
3	Buildings - pre 1990	0	0	0	0	0	0	0	0	0	5%	0	0
		0	0	0	0	0	0	0	0	0	0%	0	0
13 3	Leasehold Improvements	0	0	0	0	27,000	0	27,000	13,500	13,500	33%	4,455	22,545
13 4	Lease # 4	0	0	0	0	0	0	0	0	0		0	0
14	Franchise	0	0	0	0	0	0	0	0	0		0	0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	0	0	0	0	0	0	0	0	0	8%	0	0
43.1	Certain Energy-Efficient Electrical Generating Equipment	0	0	0	0	0	0	0	0	0	30%	0	0
45	Computers & Systems Hardware acq'd post Mar 22/04	0	0	0	0	0	0	0	0	0	45%	0	0
50	Computers & Systems Hardware acq'd post Mar 19/07	136,671	0	0	136,671	47,400	0	184,071	23,700	160,371	55%	88,204	95,867
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	0	0	0	0	0	0	0	0	0	30%	0	0
47	Distribution System - post 22-Feb-2005	28,482,074			28,482,074	2,389,300	0	30,871,374	1,194,650	29,676,724	8%	2,374,138	28,497,236
	SUB-TOTAL - UCC	60,879,265	0	0	60,879,265	2,901,500	0	63,780,765	1,450,750	62,330,015		4,192,887	59,587,877
CEC	Goodwill	0	0	0	0								
CEC	Land Rights	0	0	0	0								
CEC	FMV Bump-up	0	0	0	0								
	SUB-TOTAL - CEC	0	0	0	0								

Cumulative Eligible Capital Calculation				
Cumulative Eligible Capital				642,982
Additions:				
Cost of Eligible Capital Property Acquired during the 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 31, 2002	0	x 1/2 =	0	
			0	642,982
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal				642,982
Deductions:				
Projected proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during the year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	0	642,982
Cumulative Eligible Capital Balance				642,982
CEC Deduction	7%			45,009
Cumulative Eligible Capital - Closing Balance				597,973

b) Please provide a revised PILs worksheet that reflects the calculation of PILs as shown in the revised RRWF requested in 1-Energy Probe-33s. If the figures do not match, please reconcile.

Response:

BPI advises that there are no changes to the PILs worksheet at this time. The PILs worksheet will be updated as rates are finalized.

c) Please explain the removal of capitalized overheads in the calculation of the 2012 CCA. Please also confirm that this $1,033,000 amount was deducted for tax purposes on line 394 Other Deductions.

Response:

During 2012, BPI was informed that it was eligible to deduct in the current year the indirect overhead charges that were capitalized for accounting purposes. This change does not change the magnitude of tax deductions available to BPI but rather impacts the timing of such deductions. This tax return treatment was confirmed by our Ministry of

Finance PILS auditor. The final capitalized overheads on the 2012 tax return as filed were $1,104,875. This was deducted for tax purposes on line 393 Other Deductions.

d) Please explain why BPI has not used the same approach in calculating 2013 PILs as it did for the bridge year. In particular, why has BPI included capitalized overheads in the CCA additions for 2013 rather than deducting the capitalized overheads from net income?

Response:

BPI has used the same approach in calculating 2013 PILs as it did for the bridge year. As directed by the OEB, BPI ceased capitalizing overheads during 2013 in anticipation of changes required under IFRS. As a result, the capitalized overheads in the CCA additions for 2013 would be zero.

e) Please provide the amount of capitalized overheads included in the capital additions closed to rate base in 2013 based on the most recent forecast, and show the calculation of the impact on PILs if BPI used the same methodology as it did for 2012.

Response:

BPI ceased capitalizing overheads during 2013 in anticipation of changes required under IFRS. As a result, the capitalized overheads in the CCA additions for 2013 would be zero.

4-Energy Probe-43s

Ref: 4-VECC-26 &
4-Energy Probe-22b

Please reconcile the 2013 smart meter related costs shown in the responses to the interrogatories.

Response:

The 2013 smart meter related costs of $139,440 shown in response to 4-VECC-26 are BPI's actual smart meter related costs year-to-date September 2013 and the 4-Energy Probe-22b response pertains to BPI's 2013 budgeted costs of $140,477 for the Savage Data and Sensus Metering Systems.

4.0 - VECC-49

Reference: 4.0-VECC-20

a) Please provide the current year-end 2013 OM&A forecast using the month ending actuals from November.

Response:

The tables below set out the November 2013 Year to Date Actual OM&A and the current year-end 2013 Forecast.

Account	Description	2013 YTD November	2013 Forecast
Reporting Basis		**CGAAP**	**CGAAP**
Operations			
5005	Operation Supervision and Engineering	$ 262,590	$ 286,000
5010	Load Dispatching	$ 38,713	$ 42,000
5012	Station Buildings and Fixtures Expense	$ 29,686	$ 32,000
5014	Transformer Station Equipment - Operation Labour	$ 41,239	$ 45,000
5015	Transformer Station Equipment - Operation Supplies and Expenses	$ 102,016	$ 111,000
5016	Distribution Station Equipment - Operation Labour	$ -	$ -
5017	Distribution Station Equipment - Operation Supplies and Expenses	$ 190	$ -
5020	Overhead Distribution Lines and Feeders - Operation Labour	$ 335	$ -
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	$ 8,583	$ 9,000
5030	Overhead Sub-transmission Feeders - Operation	$ -	$ -
5035	Overhead Distribution Transformers - Operation	$ -	$ -
5040	Underground Distribution Lines and Feeders - Operation Labour	$ 67,618	$ 74,000
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expenses	$ 1,175	$ 1,000
5050	Underground Sub-transmission Feeders - Operation	$ -	
5055	Underground Distribution Transformers - Operation	$ -	
5060	Street Lighting and Signal System Expense	$ -	
5065	Meter Expense	$ 326,047	$ 356,000
5070	Customer Premises - Operation Labour	$ 930	$ 1,000
5075	Customer Premises - Operation Materials and Expenses	$ -	$ -
5085	Miscellaneous Distribution Expenses	$ 263,288	$ 287,000
5090	Underground Distribution Lines and Feeders - Rental Paid	$ -	$ -
5095	Overhead Distribution Lines and Feeders - Rental Paid	$ 6,152	$ 7,000
5096	Other Rent	$ 8,258	$ 9,000
Total - Operations		$ 1,156,818	$ 1,260,000

Account	Description	2013 YTD November	2013 Forecast
Maintenance			
5105	Maintenance Supervision and Engineering	$ 499,223	$ 545,000
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$ 2,595	$ 3,000
5112	Maintenance of Transformer Station Equipment	$ -	$ -
5114	Maintenance of Distribution Station Equipment	$ 1,088	$ 1,000
5120	Maintenance of Poles, Towers and Fixtures	$ 26,951	$ 29,000
5125	Maintenance of Overhead Conductors and Devices	$ 158,005	$ 172,000
5130	Maintenance of Overhead Services	$ 252,409	$ 275,000
5135	Overhead Distribution Lines and Feeders - Right of Way	$ 375,602	$ 410,000
5145	Maintenance of Underground Conduit	$ 56,932	$ 62,000
5150	Maintenance of Underground Conductors and Devices	$ 143,467	$ 157,000
5155	Maintenance of Underground Services	$ 193,319	$ 211,000
5160	Maintenance of Line Transformers	$ 191,936	$ 209,000
5165	Maintenance of Street Lighting and Signal Systems	$ -	$ -
5170	Sentinel Lights - Labour	$ -	$ -
5172	Sentinel Lights - Materials and Expenses	$ -	$ -
5175	Maintenance of Meters	$ 410	$ 400
5178	Customer Installations Expenses - Leased Property	$ -	
5195	Maintenance of Other Installations on Customer Premises	$ -	$ -
Total - Maintenance		$ 1,901,938	$ 2,074,400

Account	Description	2013 YTD November	2013 Forecast
Billing and Collecting			
5305	Supervision	$ 295,057	$ 322,000
5310	Meter Reading Expense	$ 374,319	$ 408,000
5315	Customer Billing	$ 652,231	$ 712,000
5320	Collecting	$ 292,859	$ 319,000
5325	Collecting - Cash Over and Short	$ 910	$ 1,000
5330	Collection Charges	-$ 72	-$ 100
5335	Bad Debt Expense	$ 291,973	$ 319,000
5340	Miscellaneous Customer Accounts Expenses	$ 463,129	$ 505,000
Total - Billing and Collecting		$ 2,370,407	$ 2,585,900

Account	Description	2013 YTD November	2013 Forecast
Community Relations			
5405	Supervision	$ -	$ -
5410	Community Relations - Sundry	$ 26,686	$ 29,000
5415	Energy Conservation	$ -	$ -
5420	Community Safety Program	$ 11,000	$ 12,000
5425	Miscellaneous Customer Service and Informational Expenses	$ 51,742	$ 56,000
5505	Supervision	$ -	$ -
5510	Demonstrating and Selling Expense	$ -	$ -
5515	Advertising Expenses	$ -	$ -
5520	Miscellaneous Sales Expense	$ -	$ -
Total - Community Relations		$ 89,429	$ 97,000

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Account	Description	2013 YTD November	2013 Forecast
Administrative and General Expenses			
5605	Executive Salaries and Expenses	$ 659,873	$ 720,000
5610	Management Salaries and Expenses	$ 435,187	$ 475,000
5615	General Administrative Salaries and Expenses	$ 819,285	$ 894,000
5620	Office Supplies and Expenses	$ 61,605	$ 67,000
5625	Administrative Expense Transferred - Credit	$ -	$ -
5630	Outside Services Employed	$ 158,104	$ 172,000
5635	Property Insurance	$ 93,784	$ 102,000
5640	Injuries and Damages	$ -	$ -
5645	OMERS Pensions and Benefits	$ 163,675	$ 179,000
5646	Employee Pensions and OPEB	$ -	$ -
5647	Employee Sick Leave	$ -	$ -
5650	Franchise Requirements	$ 53,692	$ 59,000
5655	Regulatory Expenses	$ 205,063	$ 224,000
5660	General Advertising Expenses	$ 25,666	$ 28,000
5665	Miscellaneous General Expenses	$ 6,096	$ 7,000
5670	Rent	$ -	$ -
5672	Lease Payment Charge	$ -	$ -
5675	Maintenance of General Plant	$ -	$ -
5680	Electrical Safety Authority Fees	$ 16,250	$ 18,000
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		$ 2,698,280	$ 2,945,000
Total OM&A		$ 8,216,873	$ 8,962,300
Adjustments for non-recoverable items			
5681	Special Purpose Charge Expense	$ -	$ -
6205	Donations[1]	$ -	$ -
Total Recoverable OM&A		$ 8,216,873	$ 8,962,300

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b) When does BPI expect to complete its (unaudited) December actuals?

Response:

BPI's unaudited December actuals will be completed by February 14, 2014.

4-VECC- 50

Reference: 4-VECC-35

a) Does BPI determine its tree-trimming program and if so how is this communicated – directly to the contractor or to managers of the City Affiliate?

Response:

BPI's annual tree trimming program and requirements are determined cooperatively through discussions between BPI's Senior General Foreperson and the manager of the City Affiliate. The annual tree trimming program is communicated to the contractor through the affiliated service provider.

b) What percentage of the total tree trimming work (time and cost) is spent on City vs. BPI tree trimming activity?

Response:

Based on November 2013 year-to-date actual billings, the table below sets out the breakdown of charges and number of hours and related percentages spent on City versus BPI tree trimming activities.

	November 2013 YTD charges	**%**	**November 2013 YTD number of hours**	**%**
BPI	$280,300	44%	11,928	45%
City	$353,107	56%	14,356	55%
Total	**$633,407**	**100%**	**26,294**	**100%**

4-SEC-24

Reference: 4-Staff-18

Please update the RRWF, Appendix 2-F and the response to 4-SEC-12 to account for the change in categorization of transformer investments.

Response:

BPI advises that no updates to the RRWF, Appendix 2-F or the response to 4-SEC-12 are required because the 2013 test year budget reflected the correct treatment for transformer investments.

4-SEC-25

Reference: 4-SEC-13

Is the yearly budget for the Applicant usually approved by the Board of Directors in January? What is the Applicant fiscal year?

Response:

BPI's annual budget is typically approved by the Board of Directors in January of the budget year.

BPI's fiscal year is the same as the calendar year from January 1 to December 31.

4-SEC-26

Reference: 4-SEC-17 With regards to Forestry (Tree Trimming):

a. When did the Applicant first move to a five-year cycle?

Response:

BPI along with the City affiliate began to move to a five-year tree trimming cycle in 2008.

b. Why did the Applicant move to a five-year cycle and what was the effect of that decision?

Response:

Tree trimming requirements increased as the tree stock, particularly stock in more recently developed subdivisions, was maturing. The move to the five-year cycle for the annual tree trimming program was undertaken to provide an appropriate level of service while maintaining costs at historical levels.

As a result of this change in the annual tree trimming program, BPI's Senior Foreperson commenced a program of inspecting the tree stock to identify areas not included in the annual program that would require remedial trimming to minimize outages and maintain BPI's service reliability. As a result of these inspections, the Senior Foreperson created service orders for tree trimming work to be undertaken in these areas outside of the areas covered in the annual program. In 2008 and 2009, the Senior Foreperson completed these inspections once a year and increased these inspections to twice annually in the subsequent years.

4-SEC-27

Reference: 4-VECC-28

Please explain why the Applicant includes locate services and restoration services in account 5410 Community Relations - Sundry.

Response:

The OEB's Accounting Procedures Handbook defines Account 5410 – [Community Relations – Sundry] as follows:

> *This account shall include the cost of salaries and wages, with payroll burden, of employees directly engaged in providing services to the community. Services acquired outside the organization shall also be included. The cost of material and expenses incurred in carrying out this function shall be charged to this account.*
>
> ***Note:*** *Charges to this account must be directly associated with the operation of the electric utility.*

BPI's historical practice has been to include locate services and restorations services related to electricity distribution work in Account 5410 - Community Relations – Sundry. BPI considers these services provided to our customers as beneficial to developing and maintaining positive relationships within the community.

However, BPI advises that starting in 2013 with the change in Operations management, BPI is recording some of the costs related to line locates to Account 5040 – [Underground Distribution Lines and Feeders] for Operations labour and Account 5045 – [Underground Distribution Lines and Feeders] for Operations supplies and expenses including contractor costs.

4.0-Staff-43

Ref: 4.0-VECC-20
Ref: 4.0 SEC-12

Interrogatory 4.0-VECC-20 asks BPI to provide an update to OM&A spending to reflect 2013 actual data to the end of the third quarter and the forecast remaining budget for 2013. BPI's response refers to 4.0-SEC-12, which does not include the forecast remaining budget for 2013 with the third quarter actual data.

a) Please provide a full response to 4.0 VECC-20, which includes actual OM&A spending to the end of the third quarter, together with the forecast remaining 2013 budget.

Response:

In its initial response to 4-VECC-20, BPI did not clarify that it had not made changes to its OM&A forecasts from the application Test Year Budget, and therefore the column in 4-SEC-12 entitled "Test Year Budget" represented BPI's 2013 Forecast at that time.

For clarity, BPI provides the following tables, setting out the 2013 OM&A forecast as it stood after its first interrogatories in October 2013, the Year-To-Date September 2013 Actual OM&A spending, and in addition, a 2013 OM&A forecast as of January 2014 (from this second round of interrogatories).

Account	Description	2013 Forecast (October 2013)	YTD September 2013	2013 Forecast (January 2014)
Reporting Basis		**CGAAP**	**CGAAP**	**CGAAP**
Operations				
5005	Operation Supervision and Engineering	$ 273,250	$ 522,432	$ 286,000
5010	Load Dispatching	$ 114,745	$ 29,963	$ 42,000
5012	Station Buildings and Fixtures Expense	$ 29,322	$ 26,120	$ 32,000
5014	Transformer Station Equipment - Operation Labour	$ 24,787	$ 18,271	$ 45,000
5015	Transformer Station Equipment - Operation Supplies an	$ 102,609	$ 46,323	$ 111,000
5016	Distribution Station Equipment - Operation Labour	$ 1,962	$ -	$ -
5017	Distribution Station Equipment - Operation Supplies and	$ 520	$ 37	$ -
5020	Overhead Distribution Lines and Feeders - Operation La	$ 1,962	$ 308	$ -
5025	Overhead Distribution Lines and Feeders - Operation Su	$ 12,752	$ 2,177	$ 9,000
5030	Overhead Sub-transmission Feeders - Operation	$ -		$ -
5035	Overhead Distribution Transformers - Operation	$ 5,154		$ -
5040	Underground Distribution Lines and Feeders - Operation	$ -	$ 876	$ 74,000
5045	Underground Distribution Lines and Feeders - Operation	$ 11,990	$ 307	$ 1,000
5050	Underground Sub-transmission Feeders - Operation	$ -		$ -
5055	Underground Distribution Transformers - Operation	$ -		$ -
5060	Street Lighting and Signal System Expense	$ -		$ -
5065	Meter Expense	$ 593,094	$ 266,721	$ 356,000
5070	Customer Premises - Operation Labour	$ 5,292	$ 881	$ 1,000
5075	Customer Premises - Operation Materials and Expense	$ -	$ 190,106	$ -
5085	Miscellaneous Distribution Expenses	$ 329,209	$ -	$ 287,000
5090	Underground Distribution Lines and Feeders - Rental Pa	$ -	$ -	$ -
5095	Overhead Distribution Lines and Feeders - Rental Paid	$ 25,403	$ 5,034	$ 7,000
5096	Other Rent	$ 44,455	$ 8,258	$ 9,000
Total - Operations		$ 1,576,506	$ 1,117,814	$ 1,260,000

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Account	Description	2013 Forecast (October 2013)	YTD September 2013	2013 Forecast (January 2014)
Maintenance				
5105	Maintenance Supervision and Engineering	$ 499,599	$ 198,452	$ 545,000
5110	Maintenance of Buildings and Fixtures - Distribution Sta	$ 2,158	$ 2,354	$ 3,000
5112	Maintenance of Transformer Station Equipment	$ -	-$ 2	$ -
5114	Maintenance of Distribution Station Equipment	$ 9,805	$ 23,684	$ 1,000
5120	Maintenance of Poles, Towers and Fixtures	$ 75,414	$ 142,381	$ 29,000
5125	Maintenance of Overhead Conductors and Devices	$ 242,022	$ 197,791	$ 172,000
5130	Maintenance of Overhead Services	$ 247,604	$ 297,175	$ 275,000
5135	Overhead Distribution Lines and Feeders - Right of Way	$ 499,535	$ 52,378	$ 410,000
5145	Maintenance of Underground Conduit	$ 56,902	$ 145,580	$ 62,000
5150	Maintenance of Underground Conductors and Devices	$ 82,311	$ 149,778	$ 157,000
5155	Maintenance of Underground Services	$ 124,877	$ 200,311	$ 211,000
5160	Maintenance of Line Transformers	$ 192,863	$ 410	$ 209,000
5165	Maintenance of Street Lighting and Signal Systems	$ -		$ -
5170	Sentinel Lights - Labour	$ -		$ -
5172	Sentinel Lights - Materials and Expenses	$ -		$ -
5175	Maintenance of Meters	$ -		$ 400
5178	Customer Installations Expenses - Leased Property	$ -		$ -
5195	Maintenance of Other Installations on Customer Premis	$ -		$ -
Total - Maintenance		$ 2,033,090	$ 1,410,291	$ 2,074,400

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Account	Description	2013 Forecast (October 2013)	YTD September 2013	2013 Forecast (January 2014)
Billing and Collecting				
5305	Supervision	$ 292,372	$ 251,639	$ 322,000
5310	Meter Reading Expense	$ 240,556	$ 378,444	$ 408,000
5315	Customer Billing	$ 964,616	$ 582,014	$ 712,000
5320	Collecting	$ 536,496	$ 216,826	$ 319,000
5325	Collecting - Cash Over and Short	$ -	-$ 2	$ 1,000
5330	Collection Charges	$ 500	$ -	-$ 100
5335	Bad Debt Expense	$ 306,000	$ 213,161	$ 319,000
5340	Miscellaneous Customer Accounts Expenses	$ 522,675	$ 333,331	$ 505,000
Total - Billing and Collecting		$ 2,863,215	$ 1,975,413	$ 2,585,900

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Account	Description	2013 Forecast (October 2013)	YTD September 2013	2013 Forecast (January 2014)
Community Relations				
5405	Supervision	$ -	$ -	$ -
5410	Community Relations - Sundry	$ 152,526	$ 26,467	$ 29,000
5415	Energy Conservation	$ -	$ -	$ -
5420	Community Safety Program	$ 19,051	$ 11,000	$ 12,000
5425	Miscellaneous Customer Service and Informational Exp	$ 61,200		$ 56,000
5505	Supervision	$ -		$ -
5510	Demonstrating and Selling Expense	$ -		$ -
5515	Advertising Expenses	$ -		$ -
5520	Miscellaneous Sales Expense	$ -		$ -
Total - Community Relations		$ 232,777	$ 37,467	$ 97,000

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Account	Description	2013 Forecast (October 2013)	YTD September 2013	2013 Forecast (January 2014)
Administrative and General Expenses				
5605	Executive Salaries and Expenses	$ 729,401	$ 669,431	$ 720,000
5610	Management Salaries and Expenses	$ 384,158	$ 208,818	$ 475,000
5615	General Administrative Salaries and Expenses	$ 582,990	$ 444,801	$ 894,000
5620	Office Supplies and Expenses	$ 80,250	$ 52,384	$ 67,000
5625	Administrative Expense Transferred - Credit	$ -	$ -	$ -
5630	Outside Services Employed	$ 220,000	$ 64,170	$ 172,000
5635	Property Insurance	$ 133,133	$ 79,847	$ 102,000
5640	Injuries and Damages	$ -	$ -	$ -
5645	OMERS Pensions and Benefits	$ 108,000	$ 84,070	$ 179,000
5646	Employee Pensions and OPEB	$ -		$ -
5647	Employee Sick Leave	$ -		$ -
5650	Franchise Requirements	$ 59,000	$ 44,076	$ 59,000
5655	Regulatory Expenses	$ 144,500	$ 187,576	$ 224,000
5660	General Advertising Expenses	$ 40,000	$ 25,306	$ 28,000
5665	Miscellaneous General Expenses	-$ 1,995	$ 109,998	$ 7,000
5670	Rent	$ -		$ -
5672	Lease Payment Charge	$ -		$ -
5675	Maintenance of General Plant	$ -	$ -	$ -
5680	Electrical Safety Authority Fees	$ 19,000	$ 16,250	$ 18,000
5681	Special Purpose Charge Expense	$ -		$ -
5685	Independent Electricity System Operator Fees and Pen	$ -	$ 51,742	$ -
5695	OM&A Contra Account	$ -		$ -
6205	Donations			$ -
6205	Donations, Sub-account LEAP Funding			$ -
Total - Administrative and General Expenses		$ 2,498,437	$ 2,038,468	$ 2,945,000
Total OM&A		$ 9,204,025	$ 6,579,453	$ 8,962,300

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4.0-Staff-44

Ref: 4.0-VECC-26

In its response to part a) of 4.0-VECC-26, BPI states:

> The incremental ongoing cost between 2013 and 2008 is $169,376. In addition to this, another incremental cost is the cost of 1 full-time equivalent employee at a cost of $90,200 (not included in the $169,376 for meter reading and billing expenses). The total incremental ongoing cost is $259,576.

a) What is the function of this employee, and why are the costs incremental to the smart meter reading and billing costs shown in the table in 4.0-VECC-26?

Response: Prior to the implementation of smart metering, BPI's Metering and Settlement function comprised two positions (excluding the managerial position). With respect to metering activities, these positions were and continue to be responsible for administering the roll-out of all new meters and replacement of existing meters. Additional functions for these positions include developing meter trouble reports, coordinating interval meter changes, new instrument installations and annual primary meter validation. With respect to settlement or specialized billing activities, these positions were and continue to be responsible for interval meter billing and settlement and settlement with the Independent Electrical System Operator ("IESO").

Additional work activities for these positions were introduced with the implementation of smart metering; specifically, smart metering added the new activities of the settlement and validation of smart meter readings, communication with the Advanced Metering Control Computer ("AMCC"), the Meter Data Management and Repository ("MDM/R") and BPI's operational data store ("ODS") and resolving exceptions identified by these new smart metering systems, which necessitated the increase of 1 full-time equivalent position to the staff complement in the Metering and Settlement Department.

Because of the dual activities of Metering and Settlement/Billing performed by these positions, the related costs are booked to the 5300 series of accounts related to billing and collecting services as well as Account 5065 and capital accounts pertaining to metering activities. In short, the staff complement in the Metering and Settlement Department increased by 1 full-time equivalent position due to the implementation of smart metering but the related costs are booked to USoA accounts used to record capital, metering and settlement or specialized billing activities.

Exhibit 5 – Cost of Capital

5-Energy Probe-44s

Ref: 5-Energy Probe-26

a) What was the RBC prime rate at the time of the renewal of the promissory note?

Response:

The RBC prime rate at the time of the renewal of the promissory note was 3 percent.

b) If the interest rate agreed to by BPI (5.87%) was higher than the response to part (a) above, plus 150 basis points, please explain why BPI agreed to a higher rate than was available in the promissory note provided in Attachment N.

Response:

In its discussion with the shareholder and consistent with the debt rate treatment when the promissory note was extended in 2006, BPI agreed to base the interest rate at its 2011 extension on the OEB's deemed debt rate.

c) The response indicates that BPI did not attempt to replace the affiliate promissory note with third party debt because the promissory note does not provide the ability to replace the promissory note with third party debt. Does this mean that the promissory note is in effect a perpetual loan, at the discretion of the City?

Response:

BPI notes that the promissory note provides for successive five year extensions at the option of the City. Specifically, the promissory note states:

> *At the option of the City …, this Promissory Note may be extended for successive periods (an "Extension Period") of five (5) years …*

d) Please show the language in the promissory note provided in Attachment N that negates BPI's ability to replace the note with third party debt.

Response:

Further to BPI's response to 5-Energy Probe 26d, BPI's rights with respect to the loan are governed by the terms of the promissory note.

BPI advises that there is no provision in the promissory note that would permit BPI replacing the note with third party debt.

5.0-Staff-45

Ref: Exhibit 5, Tab 1, Schedule 1, Table 5.1 (Appendix 2-OB for 2013)
Ref: 1.0-Energy Probe-5/Attachment C (2012 Audited Financial Statements)
Ref: 5.0-SEC-18 RBC Loan Agreement

In Attachment C to the responses to interrogatories, BPI filed a copy of its 2012 Audited Financial Statements (the "2012 AFS"). Note 10 of the 2012 AFS documents BPI's actual debt as of December 31, 2012. Board staff observes that the long-term debt instruments documented in that note correspond with the instruments shown in Appendix 2-OB for 2013.

Note 10 of the 2012 AFS documents the general principal, terms, maturity and rate for each debt instrument, with the exception of the two RBC loans, which are documented as follows:

…
…

	2012	2011
Royal Bank, non-revolving term facility with interest at prime repayable in quarterly instalments, due January, 2018	$3,986,899	$4,361,278
Royal Bank, non-revolving term facility with interest at prime repayable in quarterly instalments, due January 2016	$562,093	$683,657

The rate for the two Royal Bank [of Canada] ("RBC") notes is described as being "at prime" rather than specifying the effective rate.

a) With regard to the first RBC note referred to in Note 10 of the 2012 AFS (in the amount of $3,986,899), please identify the corresponding credit facility and initial principal amount as documented in the November 10, 2010 RBC document filed in response to 5.0-SEC-18.

Response:

This item refers to Facility #3 reflecting outstanding principal at that time of $4,724,000.

b) Please confirm that BPI has proposed a rate of 4.71%, as shown in Table 5.1 (Appendix 2-OB for 2013) for the RBC note referred to in a). In the alternative, please correct, with explanation, Board staff's interpretations in a) and b).

Response:

Yes, BPI confirms that it has proposed rate of 4.71% for this RBC credit facility.

c) With regard to the second RBC note referred to in Note 10 of the 2012 AFS (in the amount of $562,093), please identify the corresponding credit facility and initial principal amount as documented in the November 10, 2010 RBC document filed in response to 5.0-SEC-18.

Response:

This item refers to Facility #4 reflecting outstanding principal at that time of $828,000.

d) Please confirm that BPI has proposed a rate of 4.97%, as shown in Table 5.1 (Appendix 2-OB for 2013) for the RBC note referred to in c).

Response:

Yes, BPI confirms that it has proposed rate of 4.97% for this RBC credit facility.

5.0-Staff-46

Ref: Exhibit 5, Tab 1, Schedule 1, Table 5.1 (Appendix 2-OB for 2013)
Ref: 1.0-Energy Probe-5, Attachment C (2012 Audited Financial Statements)
Ref: *Report of the Board on the Cost of Capital for Ontario's Regulated Utilities* (EB-2009-0084), December 11, 2009

Page 53 of the *Report of the Board on the Cost of Capital for Ontario's Regulated Utilities (EB-2009-0084)*, issued December 11, 2009 (the "Cost of Capital Report") states the following:

> **The Board will primarily rely on the embedded or actual cost for existing long-term debt instruments.** The Board is of the view that electricity distribution utilities should be motivated to make rational decisions for commercial "arms-length" debt arrangements, even with shareholders or affiliates.
>
> In general, the Board is of the view that the onus is on the electricity distribution utility to forecast the amount and cost of new or renewed longterm debt. The electricity distribution utility also bears the burden of establishing the need for and prudence of the amount and cost of longterm debt, both embedded and new.
>
> Third-party debt with a fixed rate will normally be afforded the actual or forecasted rate, which is presumed to be a "market rate". However, the Board recognizes a deemed long-term debt rate continues to be required and this rate will be determined and published by the Board. **The deemed long-term debt rate will act as a proxy or ceiling for what would be considered to be a market-based rate by the Board in certain circumstances.** These circumstances include:
>
> - For debt that has a variable rate, the deemed long-term debt rate will be a ceiling on the rate allowed for that debt. This applies whether the debt holder is an affiliate or a third-party. **[emphasis in original]**

For each of the RBC loans referenced in 5.0-Staff-45 above:

a) Is the interest rate the same for both facilities? Please explain your response.

Response:

No the effective interest rates are not the same for both loans. As outlined in 5.0 Staff-45, Facility #3 has an effective rate of 4.71% and Facility # 4 has an effective rate of 4.97%.

b) For each of the RBC loans referenced in 5.0-Staff-45 above, is the rate fixed for the term of the debt instrument (i.e., until maturity)?

Response:

Yes for both instruments the effective rate is fixed to the maturity date.

c) For each of the RBC loans referenced in 5.0-Staff-45 above, if the rate is variable or renegotiated periodically, please explain the provisions for updating the rate.

Response:

There is no provision to renegotiate the rates during the term of these facilities. The structure of the debt instrument in both RBC loans incorporates two components. The portion mentioned in the table portion of the long term debt note 10 in the AFS reflects the term instrument component which notionally fluctuates with changes in the prime rate on a quarterly basis. The second component explained in the second and third paragraphs following the table portion of Note 10 in the AFS describes the features of two Interest Rate Swap financial instruments that ensure that despite interest rate fluctuations on the first component, BPI will effectively pay the fixed specified rate outlined to the maturity of both RBC loans. The structure of both RBC loans was established when they were entered in 2006 to effectively lock in the fixed interest rate for the complete term of the loans providing interest rate certainty to BPI throughout the term of the debt instruments.

d) What is the effective debt rate on the payments made by BPI towards repayment of each RBC debt instrument in 2013?

Response:

The effective rate planned for 2013 is 4.71% for RBC Facility #3 and 4.97% for RBC Facility #4. These will be the rates paid for each instrument until maturity.

e) Please explain how the rates proposed for the two RBC loans in Table 5.1 conform with the guidelines documented on pages 53-55 of the Cost of Capital Report.

Response:

As BPI's submitted rates reflect the actual effective cost of debt for these two instruments from their inception until their maturity date, these rates reflects a true long term debt cost. Consequently, BPI submits that the requested rates are totally in keeping with the Cost of Capital Report. BPI suggest that the confusion may have been caused by focusing solely on the RBC core instruments summarized in AFS Note 10 table without taking into consideration the fact that BPI has achieved effective long term interest rate certainty to maturity by securing the related Interest Rate Swaps summarized in the 2nd and 3rd paragraphs following the Long Term Debt table in AFS Note 10.

5.0-Staff-47

Ref: 5.0-SEC-18

BPI's Loan Agreement with RBC, filed in response to 5.0-SEC-18 provides for Bankers' Acceptance fees of .80% per annum for Facility #3 and Facility #4.

a) Please explain how the Bankers' Acceptance fees are incorporated into the cost of debt for the loans identified for each of Facility # 3 and Facility # 4.

Response:

The Banker's Acceptance fees are provided by RBC quarterly and are included in Account 6005 – [Interest on Long Term Debt] for Facility #3 and Facility #4. That is, the Banker's Acceptance Fees are not incorporated into the cost of debt for the loans identified for each of Facility #3 and Facility #4.

b) Please identify what other transactional costs of borrowing are incorporated into the effective cost of debt for each of Facility # 3 and Facility # 4, and how these costs are reasonable for establishing a market-based rate for each debt instrument with RBC.

Response:

There are no other transactional costs of borrowing incorporated into the effective cost of debt for Facility #3 or Facility #4.

1

Exhibit 7 – Cost Allocation

2

7.0-VECC – 51

Reference: Energy Probe-29, VECC-36

a) Are the service drops owned by BPI?

Response:

No, the service drops for these classes and subclasses are owned by the customer.

b) Who (BPI or the customer) is responsible for any maintenance/repairs required for the service drops?

Response:

The customer is responsible for any maintenance/repairs required for these service drops.

7.0-VECC – 52

Reference: VECC-38

Please confirm that the Board's acceptance of a 100% R/C ratio for the Embedded Distributor class in its EB-2009-0063 Decision was predicated on the fact that it was a new customer class being introduced/implemented at that time.

Response:

BPI confirms that the Board's acceptance of a 100% R/C ratio for the Embedded Distributor class in its *Decision and Order in the Brant County Motion* (EB-2009-0063) was predicated on the fact that it was a new customer class being introduced/implemented at that time, but notes that another influencing factor cited in the Board's Decision was the prevention of cross-subsidization between BPI's customers and those of its Embedded Distributor:

> *If […] the Board was to adopt a revenue-to-cost ratio of 115% as proposed by Brantford, the residential customers of Brant County would be subsidizing the residential customers of Brantford. We see no basis for this subsidy.*
>
> *(EB-2009-0063 page 4/19)*

Following the Board's rationale as set out in this Decision, BPI submits it would be inappropriate to have the ratepayers of its Embedded Distributor subsidizing BPI's ratepayers, which would be the case if its Embedded Distributor class Revenue to Cost ratio remained above unit.

Exhibit 9 – Deferral & Variance Accounts

1

9.0-Staff-48

Ref: 9.0-Staff-36 – Smart Meter Model

From the time that the smart meter model was filed by BPI with its Application on July 17, 2013 and the smart meter model filed as part of the responses to interrogatories, Board staff observes that the OM&A expenses have increased from $314,199 to $459,676.

This appears to largely be due to increasing the AMCD Maintenance expenses from $42,000 to $187,477 for 2013, in cell U122 on sheet 2.

a) Please confirm this amount and provide further explanation for the increase in AMCD maintenance expenses in 2013. What is the actual (or forecasted) yearend AMCD maintenance expenses based on year-to-date results?

Response:

In BPI's original submission, $42,000 AMCD maintenance expenses were based on a 2013 forecast from January to April with anticipated rates for May 1, 2013. Hence, when BPI updated its Smart Meter Model in response to 9.0-Staff-36 BPI provided its actual AMCD maintenance expenses based on year-to-date September results of $140,476.86 and its 2013 yearend forecast summed up to $187,476.86

BPI's actual AMCD maintenance expenses based on year-to-date November 2013 results is $166,733.39 and its updated 2013 yearend forecast for AMCD maintenance expenses is now $186,733.39.

b) If there are any other capital or expense costs that BPI has modified on sheet 2 of the smart meter model, please identify all such changes and provide an explanation for the change.

Response:

BPI has not modified any other capital or expense costs on sheet 2 of the smart meter model.

9.0-Staff-49

Ref: 9.0-Staff-40 – Stranded Meters

Please provide the table in 9.0-Staff-40 d) in working Microsoft Excel format.

Response:

BPI has included as Attachment A-5 is BPI's working Microsoft Excel format for the table provided by BPI in response to 9.0-Staff-40 part (d).

9.0-Staff-50

Ref: 9.0-Staff-32

BPI has proposed to track the actual disposition of gains or losses respecting early retirements of pooled PP&E occurring after transition to IFRS. Board staff notes that BPI's rates would include depreciation expense approved in revenue requirement that will not be incurred as a result of premature retirement of an asset.

a) Should the Board allow BPI's requested deferral account for gains and losses on premature retirements, what would be BPI's proposed regulatory treatment of the depreciation expense built into rates, but not incurred for 2013 and subsequent years throughout the IRM periods?

Response:

Following the transfer of disposition gains or losses into the proposed deferral account, BPI proposes to address the issue raised as follows:

- Any gains or losses will be reflected in the deferral account at the time the premature retirement of the asset is identified. Subsequently, BPI will process and annual adjustment to this account to reflect the annual depreciation that would have been recorded had the asset not been prematurely retired. The amount ultimately submitted for disposition will be the value in the account which should reflect the Net Book Value that remains at that time. The following example is shown to illustrate this concept:

- Example: $100,000 asset, 10 year life retired early at the end of year five. Account considered for disposition at end of Year 7.

Transaction	Property Plant & Equipment				Deferral Account			
	Cost	Depreciation (Note ½ year Rule in yr 1)	Accumulated Depreciation	Net Book Value	Amount	Amortization	Accumulated Amortization	Year End Balance
Original Purchase	100,000	5,000	5,000	95,000	-	-	-	-
Yr. 2	100,000	10,000	15,000	85,000	-	-	-	-
Yr. 3	100,000	10,000	25,000	75,000	-	-	-	-
Yr. 4	100,000	10,000	35,000	65,000	-	-	-	-
Yr. 5 Pre Disposal	100,000	10,000	45,000	55,000	-	-	-	-
Yr. 5 Deferral Entry	-	-	-	-	55,000	-	-	-
Yr. 6	-	-	-	-	55,000	10,000	10,000	45,000
Yr. 7	-	-	-	-	55,000	10,000	20,000	35,000

- Based on this example, BPI would record the premature retirement of the asset in Yr. 5 at $55,000. Two years later, assuming this was the date of the next cost of service application, BPI would seek the recovery of the remaining $35,000.

Attachment A-1

Reference: 2-VECC-42

Appendix 2-A Live Excel

Attachment A-2

Reference: 2-SEC-22

Revised Test Year Capital Budget

													File Number:		EB-2012-0109
													Exhibit:		2
													Tab:		
													Schedule:		
													Page:		$ 1
													Date:		July 17,2013

Appendix 2-A
Capital Projects Table

Projects	**2008**	**Projects**	**2009**	**Projects**	**2010**	**Projects**	**2011**	**Projects**	**2012 Bridge Year**	**Projects**	**2013 Test Year**	**2013 YTD Actuals**	**2013 Forecast updated Budget**
Reporting Basis	**CGAAP**		**CGAAP**		**CGAAP**		**CGAAP**		**CGAAP**	**Reporting Basis**	**Modified CGAAP**	**Modified CGAAP**	**Modified CGAAP**
Capital Project #1- Residential Seconary Services	$ 93,448	Capital Project #1- Residential Seconary Services	$ 112,524	Capital Project #1- Residential Seconary Services	$ 156,047	Capital Project #1- Residential Seconary Services	$ 118,230	Capital Project #1- Residential Seconary Services	$ 134,156	Capital Project #1- Residential Seconary Services	$ 110,000	$ 73,083	$ 97,400
										In-service date:	December 31, 2013		
Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	$ -	$ -
Capital Project #2 - Overhead Line Extensions	$ 263,594	Capital Project #2 - Overhead Line Extensions	$ 206,127	Capital Project #2 - Overhead Line Extensions	$ 354,061	Capital Project #2 - Overhead Line Extensions	$ 352,871	Capital Project #2 - Overhead Line Extensions	$ 179,453	Capital Project #2 - Overhead Line Extensions	$ 265,000	$ 78,286	$ 143,300
										In-service date:	December 31, 2013		
Capital Contribution:	-$ 143,717	Capital Contribution:	-$ 18,133	Capital Contribution:	$ 5,171	Capital Contribution:	$ 18,817	Capital Contribution:	$ -	Capital Contribution:	$ -	-$ 11,577	-$ 11,577
Capital Project #3 - Underground Line Extensions	$ 330,157	Capital Project #3 - Underground Line Extensions	$ 236,335	Capital Project #3 - Underground Line Extensions	$ 483,721	Capital Project #3 - Underground Line Extensions	$ 327,251	Capital Project #3 - Underground Line Extensions	$ 351,833	Capital Project #3 - Underground Line Extensions	$ 280,000	$ 313,016	$ 417,400
										In-service date:	December 31, 2013		
Capital Contribution:	-$ 311,950	Capital Contribution:	-$ 528,164	Capital Contribution:	$ 90,247	Capital Contribution:	$ 176,152	Capital Contribution:	$ 322,558	Capital Contribution:	$ -	-$ 1,168	-$ 1,168
Capital Project #4 -Overhead Transformers	$ 314,189	Capital Project #4 - Overhead Transformers	$ 202,555	Capital Project #4- Underground Transformers	$ 593,583	Capital Project #4 - Overhead Transformers	$ 83,450	Capital Project #4 - Overhead Transformers	$ 156,725	Capital Project #4 - Overhead Transformers	$ 45,000	$ 38,988	$ 52,000
										In-service date:	December 31, 2013		
Capital Contribution:	-$ 5,953	Capital Contribution:	-$ 1,000	Capital Contribution:	-$ 13,132	Capital Contribution:	$ 8,777	Capital Contribution:	$ -	Capital Contribution:	$ -	$ -	$ -
Capital Project #5 - Underground Transformers	$ 617,980	Capital Project #5 - Underground Transformers	$ 277,149	Capital Project #5- Powerline Feeder Upgrades	$ 524,514	Capital Project #5 - Underground Transformers	$ 508,860	Capital Project #5 - Underground Transformers	$ 210,587	Capital Project #5 - Underground Transformers	$ 360,000	$ 75,140	$ 305,900
										In-service date:	December 31, 2013		
Capital Contribution:	-$ 76,089	Capital Contribution:	-$ 147,736	Capital Contribution:	$ -	Capital Contribution:	$ 57,516	Capital Contribution:	$ 64,196	Capital Contribution:	$ -	$ -	$ -
Capital Project #6- New Subdivisions and Townhomes	$ 838,213	Capital Project #6 - Powerline Feeder Upgrades	$ 353,641	Capital Projects #6 - New Subdivisions and Townhomes	$ 265,408	Capital Project #6 - Powerline Feeder Upgrades	$ 489,849	Capital Project #6 - Powerline Feeder Upgrades	$ 692,218	Capital Project #6 - Powerline Feeder Upgrades	$ 450,000	$ 248,103	$ 611,500
										In-service date:	December 31, 2013		
Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:		Capital Contribution:	$ -	Capital Contribution:	$ -	$ -	$ -
Capital Project #7City/Ministry of Transportation Relocates	$ 103,262	Capital Project #7 - New Subdivisions and Townhomes	$ 1,654,016	Capital Project #7 - Scada & Distribution/ System Upgrade to Windows	$ 246,707	Capital Projects #7 - New Subdivisions and Townhomes	$ 328,556	Capital Project #7 New Subdivisions and Townhomes	$ 841,872	Capital Project #7 New Subdivisions and Townhomes	$ 446,100	$ 10,087	$ 547,000
										In-service date:	December 31, 2013		
Capital Contribution:	-$ 37,364	Capital Contribution:	-$ 6,770	Capital Contribution:	$ 3,015	Capital Contribution:	$ 4,298	Capital Contribution:	$ 3,766	Capital Contribution:	$ 178,440	$ -	-$ 250,360
Capital Project #8 - Scada & Distribution Automation/Brantford General Hospital Automatic Load Transfer System	$ 179,175	Capital Project #8 - Scada & Distribution Automation/Reloser Installation	$ 96,919	Capital Project #8 - Annual Pole Replacements - General Yearly Rebuilds	$ 432,011	Capital Project #8 - Annual Pole Replacements - General Yearly Rebuilds	$ 613,691	Capital Project #8 - Annual Pole Replacements - General Yearly Rebuilds	$ 660,709	Capital Project #8- Scada & Distribution Automation	$ 150,000	$ 31,835	$ 50,000
										In-service date:	June 30, 2014		
Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	$ -	$ -

Projects	2008	Projects	2009	Projects	2010	Projects	2011	Projects	2012 Bridge Year	Projects	2013 Test Year	2013 YTD Actuals	2013 Forecast updated Budget
Reporting Basis	**CGAAP**		**CGAAP**		**CGAAP**		**CGAAP**		**CGAAP**	**Reporting Basis**	**Modified CGAAP**	**Modified CGAAP**	**Modified CGAAP**
Capital Project #9- Conversion of Lines from 4 & 8 Kv to 27 KvSystem - Applewood & Brier Park Subdivision	$ 1,960,631	Capital Project #9 - Conversion of Lines from 4 & 8 Kv to 27 Kv System - Tranquility, Rosewood, etc.	$ 1,402,272	Capital Project #9 - Annual Pole Replacements - General Yearly Rebuilds - Brantwood Park	$ 1,537,546	Capital Project #9 - Annual Pole Replacements - General Yearly Rebuilds - Brantwood Park/Dunsdon Rebuild	$ 1,468,877	Capital Project #9 - Annual Pole Replacements - General Yearly Rebuilds - Lynden Hill Estates	$ 1,096,019	Capital Project #9- Capacitor Study/Installation of Line Banks	$ 120,000	$ 1,427	$ 55,800
										In-service date:	December 31, 2013		
Capital Contribution:	-$ 52,497	Capital Contribution:	-$ 43,454	Capital Contribution:	-$ 85,022	Capital Contribution:	$ -	Capital Contribution:	-$ 213,541	Capital Contribution:	$ -	$ -	$ -
Capital Project #10- Annual Pole Replacements - General Yearly Rebuilds	$ 471,404	Capital Project #10 - Annual Pole Replacements - General Yearly Rebuilds	$ 512,324	Capital Project #10--Metering	$ 355,369	Capital Project #10 - Asset Management & Consultancy Software	$ 219,196	Capital Project #10 - Asset Management & Consultancy Software	$ 230,987	Capital Project #10- Ownership Transfers - Primary Services and older 27.6Kv Townhome Sites	$ 110,000	$ 1,907	$ 10,000
										In-service date:	December 31, 2013		
Capital Contribution:	$ -	Capital Contribution	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	$ -	$ -
Capital Project #11 - AM/FM GIS System Upgrade	$ 241,944	Capital Project #11 - Testing of G-Technology Version 9.4	$ 70,814	Capital Project #11--Wholesale Metering (Brantford TS)	$ 769,365	Capital Project #11 Upgrade to G-Technology Version 10	$ 75,249	Capital Project #11 - Replacement of Vehicles	$ 123,836	Capital Project #11 Annual Pole Replacements - General Yearly Rebuilds	$ 390,000	$ 363,032	$ 434,625
										In-service date:	December 31, 2013		
Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	$ -	$ -
Capital Project #12 - Metering	$ 229,050	Capital Project #12 - Metering	$ 349,517	Capital Project #12- Replacement of Vehicles	$ 248,832	Capital Project #12 - Metering	$ 150,239	Capital Project #12 - Office Furniture & Computer Equipment	$ 106,553	Capital Project #12 - Asset Management Consultancy &Software	$ 150,000	$ 79,445	$ 170,000
										In-service date:	December 31, 2013		
Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:		Capital Contribution:	$ -	Capital Contribution:	$ -	$ -	$ -
Capital Project #13 - Replacement of Vehicles	$ 165,750	Capital Project #13 - Replacement of Vehicles	$ 312,919			Capital Project #13--Wholesale Metering (Brantford TS)	$ 26,781	Capital Project #13 - Metering	$ 129,614	Capital Project #13 - Metering	$ 205,000	$ 56,227	$ 181,160
										In-service date:	December 31, 2013		
Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	$ -	$ -
						Capital Project #14 - Replacement of Vehicles	$ 309,767			Capital Project #14 - Replacement of Vehicles	$ 200,000	$ 138,610	$ 200,000
										In-service date:	October 31, 2013		
						Capital Contribution:	$ -	Capital Contribution:	$ -	Capital Contribution:	$ -	$ -	$ -
										Capital Project #15 - Customer Services (CS) Requirements	$ 160,000	$ -	$ -
										In-service date:	June 30, 2014		
										Capital Contribution:	$ -	$ -	$ -
										Capital Project #16 - City/MTO Relocation Overhead	$ 100,000	$ 20,792	$ 39,800
										In-service date:	December 31, 2013		
										Capital Contribution:	-$ 25,000	$ -	-$ 9,950
										Capital Project #17- Tools, Shop, etc.	$ 25,000	$ 7,654	$ 25,000
										In-service date:	December 31, 2013		
										Capital Contribution:	$ -	$ -	$ -
										Capital Project #18- Office Furniture & Computer Equip.	$ 77,500	$ 22,401	$ 29,800
										In-service date:	December 31, 2013		
										Capital Contribution:	$ -	$ -	$ -
Capital Contributions	-$ 627,570	**Capital Contributions**	-$ 745,257	**Capital Contribtuions**	-$ 196,588	**Capital Contributions**	-$ 265,560	**Capital Contributions**	-$ 605,551	**Capital Contributions**	-$ 203,440	-$ 12,745	-$ 273,055

Projects	2008	Projects	2009	Projects	2010	Projects	2011	Projects	2012 Bridge Year	Projects	2013 Test Year	2013 YTD Actuals	2013 Forecast updated Budget
Reporting Basis	**CGAAP**		**CGAAP**		**CGAAP**		**CGAAP**		**CGAAP**	**Reporting Basis**	**Modified CGAAP**	**Modified CGAAP**	**Modified CGAAP**
Sub Total:	$ 5,181,227	**Sub Total:**	$ 5,041,855	**Sub Total:**	$ 5,770,576	**Sub Total:**	$ 4,807,307	**Sub Total:**	$ 4,309,011	**Sub Total:**	$ 3,440,160	$ 1,534,543	$ 3,097,630
Miscellaneous	-$ 22,289	**Miscellaneous**	$ 88,042	**Miscellaneous**	-$ 101,275	**Miscellaneous**	-$ 226,611	**Miscellaneous**	$ 897,460	**Miscellaneous**	$ -	$ 12,748	$ -
Total:	$ 5,158,938	**Total**	$ 5,129,897	**Total:**	$ 5,669,301	**Total:**	$ 4,580,696	**Total:**	$ 5,206,471	**Total:**	$ 3,440,160	$ 1,547,291	$ 3,097,630
Notes:													
1 Please provide a breakdown of the major components of each capital project. Please ensure that all projects below the materiality threshold are included in the miscellaneous line. Add more projects as required.													
2 Amounts should be reported on a MIFRS basis for the adoption year and any subsequent years, only.													

Attachment A-3

Reference: 3-VECC-45b

OPA Preliminary Results- Q3 2013

Ontario Power Authority
Conservation & Demand Management Status Report

Q3 2013 Preliminary Results Update

Brantford Power Inc.

Unverified OPA-Contracted Province-Wide CDM Program Progress at a Glance

Unverified Progress to Targets	Incremental Q3-2013	Program-to-Date Progress Towards OEB Target				Rank (of 76)
		Scenario 1		Scenario 2		
		Savings	%	Savings	%	Scenario 2
Net Peak Demand Savings (MW)	**0.4**	**2.5**	22%	**2.8**	25%	**46**
Net Energy Savings (GWh)	**0.2**	**39.6**	81%	**39.6**	81%	**21**

Program-to-Date towards Target: Combination of verified (2011-12) and unverified (2013) results. To align with savings counted towards OEB targets, peak demand is represented by annual savings in 2014 and energy is represented by the cumulative savings from 2011-2014.

Scenario 1: Assumes that demand response resources have a persistence of 1 year. Official reporting policy for demand response resources.

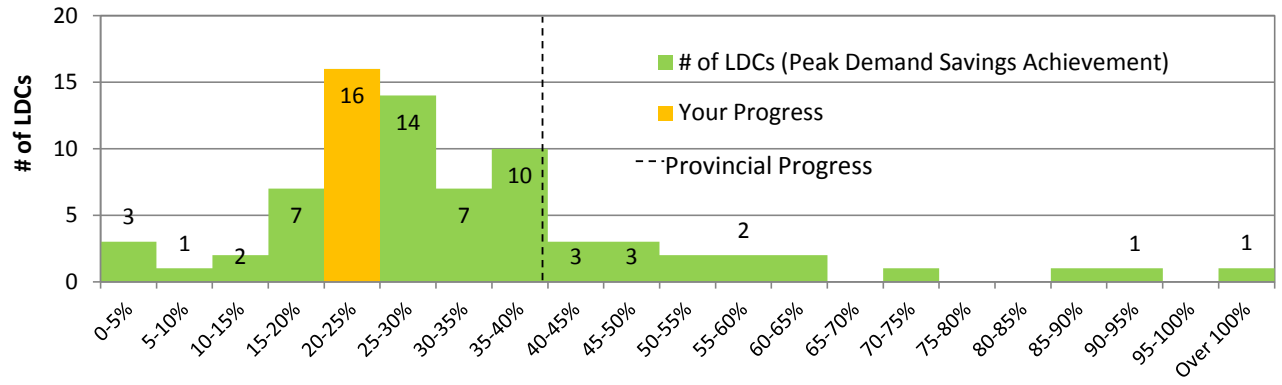
Scenario 2: Assumes that demand response resources remain in your territory until 2014. Used to better assess progress towards demand targets.

Rank: Sorts each LDC by % of peak demand or energy target achieved as of the current reporting period using Scenario 2.

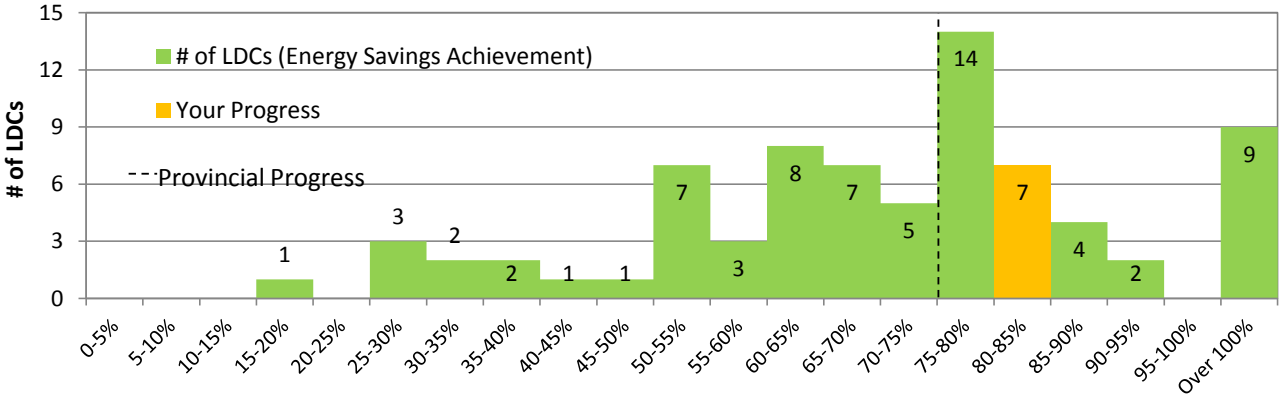
Comparison: Your Achievement vs. LDC Community Achievement

The following graphs assume that demand response resources remain in your territory until 2014 (aligns with Scenario 2)

2014 Annual Peak Demand Savings Target Achieved (%)



2011-2014 Cumulative Energy Savings Target Achieved (%)



Questions? Please check the "About this Report" Section on page 2, Table 5 on page 9 and "Reporting Methodology" on page 10.
More Questions? Please contact LDC.Support@powerauthority.on.ca

Message from the Vice President

I am pleased to present our Q3 2013 LDC report. We continue to achieve great success across all sectors. Provincially we have achieved 75% of the cumulative 6,000 GWh energy target and progress towards the 1,330 MW demand target increased from last quarter to 40%.

A few highlights of our current activities during this reporting period:

- In collaboration with the EDA Policy group and CDM Caucus, the final wave of change management to enable the 2015 extension is underway. Including changes to the Master Services Agreement, initiative contracts, participant agreements and vendor contracts. The changes include:
  - Enabling LDCs to request PAB increases, decreases and reallocations at their discretion
  - Clarification of PAB cost-effectiveness incentive
  - Extending all relevant terms to December 31, 2015
- Targeted workshops aimed at HVAC contractors focused on bringing attention to enhanced incentives and improved processes for replacing rooftop HVAC units (RTUs) within Retrofit has lead to an increase in RTU
- Business program continues to perform well and exceed expectations

Stay tuned for more information on these and more customer focused enhancements. We look forward to continuing to work together on evolving our conservation programs, and engaging channel partners across all sectors to further drive participation.

We encourage you to continue to contact us and tell us your ideas and success stories so we can share our experiences across the province.

Please contact the OPA Conservation Business Development team at ldc.support@powerauthority.on.ca with any questions regarding this report.

Congratulations on another successful quarter!

Sincerely,

Andrew Pride

About this Report

This report contains:

- Peak demand and energy savings for OPA-Contracted Province-Wide programs (does not include Ontario Energy Board (OEB) approved CDM programs or other LDC conservation efforts)
- Progress as of the end of Q3 2013 using unverified quarterly results for 2013 and final verified results for 2011-12
- Program activity data (i.e. projects completed, appliances picked up) completed on or before Sept 30, 2013 and received and entered into the OPA processing systems as per the dates specified in Table 5
- Updates to the previous quarter's participation as a result of further data received
- Information to assist the LDC in reconciling internal data sources with the data contained in this report. Table 5 contains:
  1. The date in which savings are considered to 'start';
  2. At what point the data becomes available to the OPA;
  3. The expected probability and magnitude of updates to the data as more information becomes available.
- iCON CRM Post Stage Retrofit Report data queried on October 17, 2013
  - Retrofit projects completed after December 31, 2011 will be tracked as part of the Business program only
- Preliminary results for peaksaverPLUS® representing customers that have signed a Participant Agreement and information has been successfully uploaded into the RDR settlement system
- peaksaver PLUS® reporting is split into two line items: Switch/Thermostat and IHD

2011-2014 Summary: Net Peak Demand Savings Achieved (MW)

This section provides a portfolio level view of net peak demand savings procured to date through Tier 1 programs.
Table 1 presents:

- Net peak demand savings results from 2011 to Q3 2013 listed by implementation period, status (i.e. final or reported) and summarized by resource type (i.e. energy efficiency or demand response)
- Net annual peak demand savings that are expected to persist through to 2014 from program activity completed as of Q3 2013 using both Scenarios 1 and 2
- A comparison between reported, unverified results and final, verified results
- Energy efficiency resources reported with persistence according to the effective useful life of the technology

Figure 1 presents:

- Net peak demand savings results from 2011 to date using Scenario 1 for demand response resources (persistence of 1 year)

Please note: Demand response resources are only presented in the final quarter of each year and the current reporting quarter (i.e. Q4 2011, Q4 2012, and Q3 2013). Figures below and tables 3B and 4B present demand response in each quarter to display any changes that may have occurred quarter over quarter.

Table 1: Net Peak Demand Savings at the End-User Level (MW)

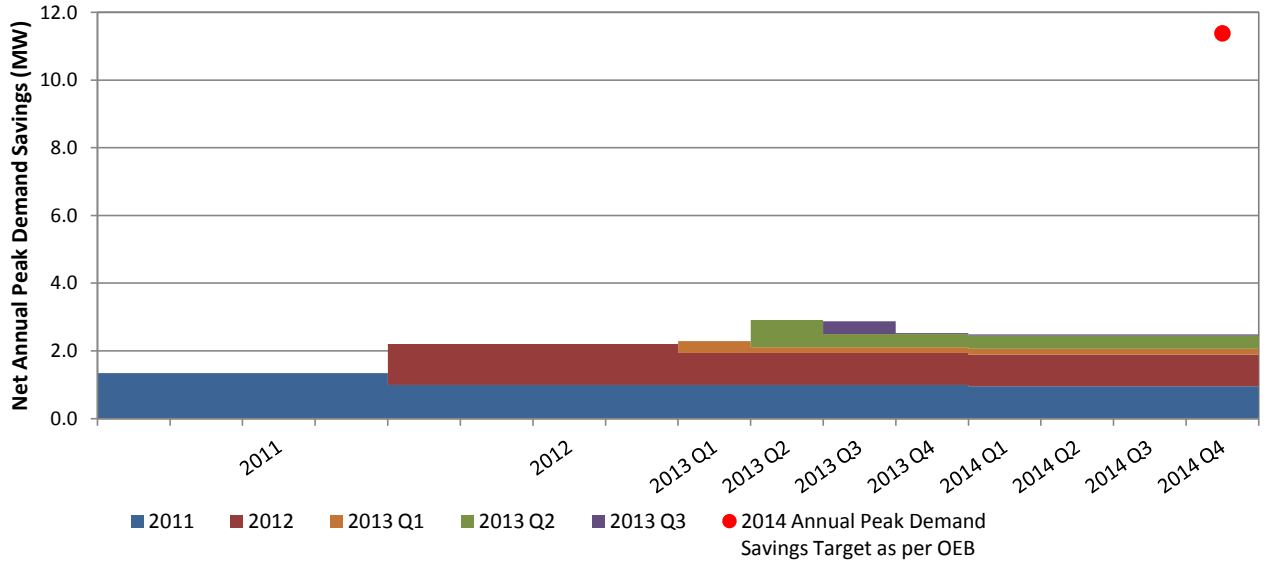
#	Implementation Period	Annual (MW)				
		Scenario 1				Scenario 2
		2011	2012	2013	2014	2014
1	2011 - Final*	1.34	0.99	0.99	0.95	0.95
2	2012 - Final*		1.21	0.95	0.94	0.94
3	2013 - Reported - Quarter 1			0.17	0.17	0.17
4	2013 - Reported - Quarter 2			0.39	0.39	0.39
5	2013 - Reported - Quarter 3			0.37	0.03	0.37
6	2014					
Energy Efficiency		0.99	1.89	2.53	2.48	2.48
Demand Response		0.35	0.25	0.34	0.00	0.34
Net Annual Peak Demand Savings		1.34	2.20	2.87	2.48	2.82
Unverified Net Annual Peak Demand Savings in 2014:					**2.5**	**2.8**
2014 Annual Peak Demand Savings Target as per OEB:					**11.4**	**11.4**
Unverified 2014 Peak Demand Savings Target Achieved (%):					**22%**	**25%**
Incremental Reported (Unverified)		0.89	1.22	0.93		
Incremental Final (Verified)		1.34	1.21	n/a		

* Drop from 2011 to 2012 due to demand response persistence assumption (scenario 1)

Reported DR3 (Ex Ante) (MW)**	0.12
Contracted DR3 (MW)**	0.15

** Consistent with monthly DR3 reports at the end of each quarter

Figure 1: Net Peak Demand Savings (MW)



2011-2014 Summary: Net Energy Savings Achieved (GWh)

This section provides a portfolio level view of net energy savings procured to date through Tier 1 programs.

Table 2 presents net annual energy savings results from 2011 to date listed by implementation period, status (i.e. final or reported) and summarized by resource type. This table aligns with Scenario 1 and presents 2011-2014 net cumulative energy savings expected in 2014 from program activity completed to date. At the bottom of the table a comparison is made between reported results (unverified) and final results (verified) for 2011, 2012, and 2013 year-to-date.

Table 2: Net Energy Savings at the End-User Level (GWh)

#	Implementation Period	Annual (GWh)				Cumulative (GWh)
		2011	2012	2013	2014	2011-2014
1	2011 - Final*	4.52	4.50	4.50	4.39	17.91
2	2012 - Final*	-0.23	5.36	5.31	5.29	15.73
3	2013 - Reported - Quarter 1			0.76	0.76	1.52
4	2013 - Reported - Quarter 2			2.08	2.08	4.17
5	2013 - Reported - Quarter 3			0.15	0.15	0.30
6	2014					
Energy Efficiency		4.50	9.63	12.80	12.67	39.61
Demand Response		0.01	0.00	0.00	0.00	0.02
Net Energy Savings		4.29	9.87	12.80	12.67	39.63
	Unverified Net Cumulative Energy Savings 2011-2014:					**39.6**
	2011-2014 Cumulative Energy Savings Target as per OEB:					**48.9**
	Unverified 2011-2014 Cumulative Energy Target Achieved (%):					**81%**
Incremental Reported (Unverified)		2.62	5.75	2.99		
Incremental Final (Verified)		4.52	5.36	n/a		

Figure 2: Net Cumulative Energy Savings (GWh)

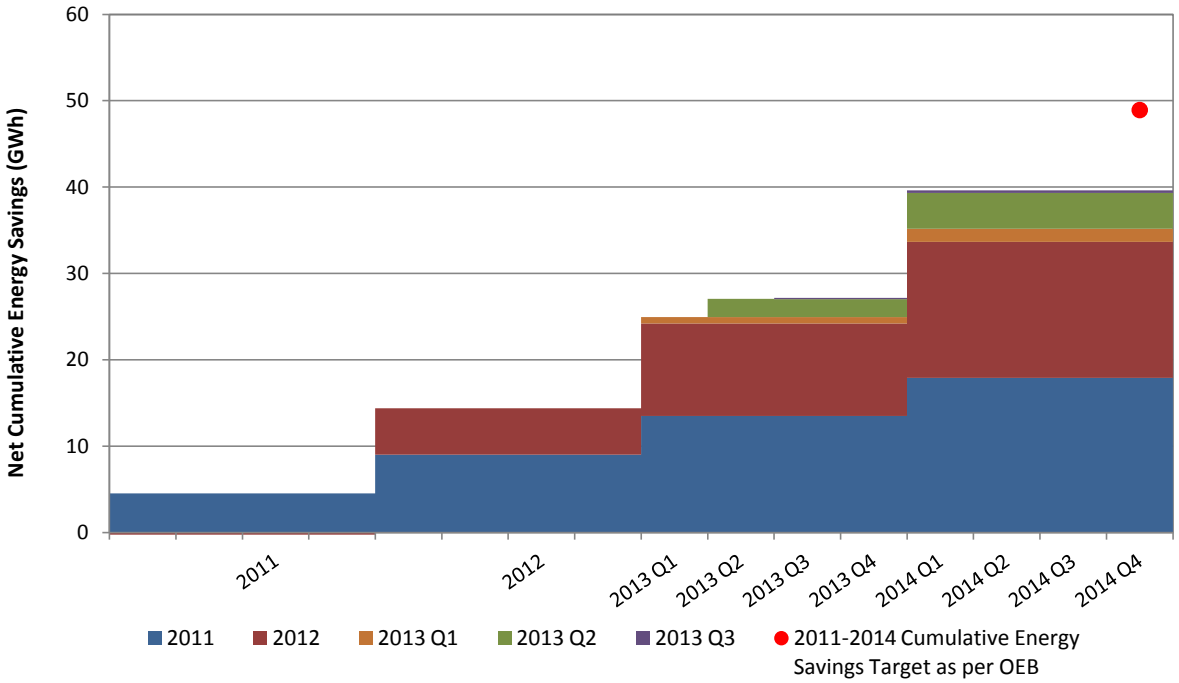


Table 3A: Brantford Power Inc. Initiative and Program Level Savings by Year (Scenario 1)

#	Initiative	Unit	Incremental Activity (new program activity occurring within the specified reporting period)				Net Incremental Peak Demand Savings (kW) (new peak demand savings from activity within the specified reporting period)				Net Incremental Energy Savings (kWh) (new energy savings from activity within the specified reporting period)				Program-to-Date Unverified Progress to Target (excludes DR)	
			2011 Adj.*	2012	2013	2014	2011	2012	2013	2014	2011	2012	2013	2014	2014 Net Annual Peak Demand Savings (kW)	2011-2014 Net Cumulative Energy Savings
Consumer Program																
1	Appliance Retirement	Appliances	607	405	177		35	24	10		250,242	159,035	71,403		67	1,620,273
2	Appliance Exchange	Appliances	81	4	2		9	1	0		12,869	968	152		6	51,236
3	HVAC Incentives	Equipment	856	864	399		310	192	84		571,421	327,050	137,230		586	3,541,294
4	Conservation Instant Coupon Booklet	Coupons	3,762	224	229		9	2	2		149,983	10,144	9,368		13	649,101
5	Bi-Annual Retailer Event	Coupons	6,908	7,697	1,546		12	11	3		213,214	194,308	49,914		26	1,535,606
6	Retailer Co-op	Items	-	-	-		-	-	-		-	-	-		-	-
7	Residential Demand Response (switch/pstat)*	Devices	192	198	382		108	91	214		278	686	821		-	1,786
8	Residential Demand Response (IHD)	Devices	-	-	262		-		-		-		-		-	-
9	Residential New Construction	Homes	-	-	-		-	-	-		-	-	-		-	-
Consumer Program Total							**483**	**320**	**313**		**1,198,008**	**692,192**	**268,888**		**698**	**7,399,297**
Business Program																
10	Retrofit	Projects	21	46	33		179	712	440		1,194,344	4,496,823	2,490,587		1,309	23,128,030
11	Direct Install Lighting	Projects	102	64	37		159	69	33		412,361	269,848	106,358		225	2,562,905
12	Building Commissioning	Buildings	-	-	-		-	-	-		-	-	-		-	-
13	New Construction	Buildings	-	-	-		-	-	-		-	-	-		-	-
14	Energy Audit	Audits	-	-	-		-	-	-		-	-	-		-	-
15	Small Commercial Demand Response (switch/pstat)*	Devices	7	5	5		4	3	3		16	18	11		-	45
16	Small Commercial Demand Response (IHD)	Devices	-	-	-		-	-	-		-	-	-		-	-
17	Demand Response 3*	Facilities	2	2	2		68	68	68		2,636	984	1,510		-	5,129
Business Program Total							**410**	**851**	**544**		**1,609,356**	**4,767,673**	**2,598,466**		**1,534**	**25,696,110**
Industrial Program																
18	Process & System Upgrades	Projects	-	-	-		-	-	-		-	-	-		-	-
19	Monitoring & Targeting	Projects	-	-	-		-	-	-		-	-	-		-	-
20	Energy Manager	Projects	-	-	-		-	-	-		-	-	-		-	-
21	Retrofit	Projects	12		-		90		-		613,727		-		90	2,454,907
22	Demand Response 3*	Facilities	2	1	2		170	87	57		9,993	2,104	1,270		-	13,366
Industrial Program Total							**261**	**87**	**57**		**623,720**	**2,104**	**1,270**		**90**	**2,468,273**
Home Assistance Program																
23	Home Assistance Program	Homes	-	105	100		-	17	20		-	130,921	125,958		37	644,680
Home Assistance Program Total							**-**	**17**	**20**		**-**	**130,921**	**125,958**		**37**	**644,680**
Aboriginal Program																
24	Aboriginal Program	Homes	-	-	-		-	-	-		-	-	-		-	-
Aboriginal Program Total							**-**	**-**	**-**		**-**	**-**	**-**		**-**	**-**
Pre-2011 Programs completed in 2011																
25	Electricity Retrofit Incentive Program	Projects	29	-	-		141	-	-		842,905	-	-		141	3,371,618
26	High Performance New Construction	Projects	1	0	1		47	1	-		241,785	794	-		48	969,524
27	Toronto Comprehensive	Projects	-	-	-		-	-	-		-	-	-		-	-
28	Multifamily Energy Efficiency Rebates	Projects	-	-	-		-	-	-		-	-	-		-	-
29	LDC Custom Programs	Projects	-	-	-		-	-	-		-	-	-		-	-
Pre-2011 Programs completed in 2011 Total							**188**	**1**	**-**		**1,084,690**	**794**	**-**		**189**	**4,341,143**
Other																
30	Program Enabled Savings	Projects	-	-	-		-	-	-		-	-	-		-	-
31	Time-of-Use Savings	Homes	-	-	-		-	-	-		-	-	-		-	-
Other Total							**-**	**-**	**-**		**-**	**-**	**-**		**-**	**-**
Adjustment to Previous Year's Verified Results								**(66)**				**(230,189)**			**(66)**	**(920,756)**
Energy Efficiency Total							**992**	**1,027**	**593**		**4,502,851**	**5,589,893**	**2,990,970**		**2,549**	**40,529,176**
Demand Response Total (Scenario 1)							**350**	**249**	**341**		**12,923**	**3,792**	**3,611**		**-**	**20,327**
OPA-Contracted LDC Portfolio Total							**1,342**	**1,211**	**934**		**4,515,774**	**5,363,496**	**2,994,581**		**2,484**	**39,628,747**
														Full OEB Target:	**11,380**	**48,920,000**
														% of Full OEB Target Achieved to Date (Scenario 1):	**22%**	**81%**

Activity & savings for Demand Response resources for each year and quarter represent the savings from all active facilities or devices contracted since January 1, 2011.

Due to the limited timeframe of data, which didn't include the summer months, 2012 IHD results have been deemed inconclusive. The IHD line item for 2012 & 2013 will be left blank until the savings are quantified in the 2013 evaluation.

Table 3B: Brantford Power Inc. Initiative and Program Level Savings by Quarter for current reporting year**

#	Initiative	Unit	Incremental Activity (new program activity occurring within the specified reporting period)				Net Incremental Peak Demand Savings (kW) (new peak demand savings from activity within the specified reporting period)				Net Incremental Energy Savings (kWh) (new energy savings from activity within the specified reporting period)			
			Q1 2013	Q2 2013	Q3 2013	Q4 2013	Q1 2013	Q2 2013	Q3 2013	Q4 2013	Q1 2013	Q2 2013	Q3 2013	Q4 2013
Consumer Program														
1	Appliance Retirement	Appliances	70	47	61		4	3	3		27,664	18,776	24,962	
2	Appliance Exchange	Appliances	-	-	2		-	-	0		-	-	152	
3	HVAC Incentives	Equipment	156	177	66		37	34	13		64,351	52,686	20,193	
4	Conservation Instant Coupon Booklet	Coupons	132	79	19		1	0	0		5,779	2,916	673	
5	Bi-Annual Retailer Event	Coupons	32	1,503	11		0	3	0		914	48,674	326	
6	Retailer Co-op	Items	-	-	-		-	-	-		-	-	-	
7	Residential Demand Response (switch/pstat)*	Devices	187	210	382		105	98	214		402	732	821	
8	Residential Demand Response (IHD)	Devices	-	70	192				-				-	
9	Residential New Construction	Homes	-	-	-		-	-	-		-	-	-	
Consumer Program Total							**147**	**138**	**231**		**99,110**	**123,784**	**47,128**	
Business Program														
10	Retrofit	Projects	10	18	5		102	329	10		546,093	1,873,133	71,361	
11	Direct Install Lighting	Projects	15	15	7		15	13	5		45,975	46,316	14,066	
12	Building Commissioning	Buildings	-	-	-		-	-	-		-	-	-	
13	New Construction	Buildings	-	-	-		-	-	-		-	-	-	
14	Energy Audit	Audits	-	-	-		-	-	-		-	-	-	
15	Small Commercial Demand Response (switch/pstat)*	Devices	25	6	5		14	4	3		48	22	11	
16	Small Commercial Demand Response (IHD)	Devices	-	-	-		-	-	-		-	-	-	
17	Demand Response 3*	Facilities	2	2	2		68	77	68		2,649	1,728	1,510	
Business Program Total							**199**	**423**	**85**		**594,766**	**1,921,199**	**86,948**	
Industrial Program														
18	Process & System Upgrades	Projects	-	-	-		-	-	-		-	-	-	
19	Monitoring & Targeting	Projects	-	-	-		-	-	-		-	-	-	
20	Energy Manager	Projects	-	-	-		-	-	-		-	-	-	
21	Retrofit	Projects												
22	Demand Response 3*	Facilities	-	1	2		-	236	57		-	5,293	1,270	
Industrial Program Total							**-**	**236**	**57**		**-**	**5,293**	**1,270**	
Home Assistance Program														
23	Home Assistance Program	Homes	58	31	11		9	10	1		71,082	40,155	14,721	
Home Assistance Program Total							**9**	**10**	**1**		**71,082**	**40,155**	**14,721**	
Aboriginal Program														
24	Aboriginal Program	Homes	-	-	-		-	-	-		-	-	-	
Aboriginal Program Total							**-**	**-**	**-**		**-**	**-**	**-**	
Pre-2011 Programs completed in 2011														
25	Electricity Retrofit Incentive Program	Projects	-	-	-		-	-	-		-	-	-	
26	High Performance New Construction	Projects	-	-	1		-	-	-		-	-	-	
27	Toronto Comprehensive	Projects	-	-	-		-	-	-		-	-	-	
28	Multifamily Energy Efficiency Rebates	Projects	-	-	-		-	-	-		-	-	-	
29	LDC Custom Programs	Projects	-	-	-		-	-	-		-	-	-	
Pre-2011 Programs completed in 2011 Total							**-**	**-**	**-**		**-**	**-**	**-**	
Other														
30	Program Enabled Savings	Projects	-	-	-		-	-	-		-	-	-	
31	Time-of-Use Savings	Homes	-	-	-		-	-	-		-	-	-	
Other Total							**-**	**-**	**-**		**-**	**-**	**-**	
Adjustment to Previous Year's Verified Results														
Energy Efficiency Total							**168**	**392**	**32**		**761,859**	**2,082,656**	**146,455**	
Demand Response Total (Scenario 1)							**186**	**415**	**341**		**3,099**	**7,775**	**3,611**	
OPA-Contracted LDC Portfolio Total							**355**	**807**	**373**		**764,958**	**2,090,431**	**150,066**	

Activity & savings for Demand Response resources for each year and quarter represent the savings from all active facilities or devices contracted since January 1, 2011.

***Includes adjustments after Final Reports were issued**

**** Updates to the previous quarter's participation may occur as a result of further data received**

Table 4A: Province-Wide Initiative and Program Level Savings by Year (Scenario 1)

#	Initiative	Unit	Incremental Activity (new program activity occurring within the specified reporting period)				Net Incremental Peak Demand Savings (kW) (new peak demand savings from activity within the specified reporting period)				Net Incremental Energy Savings (kWh) (new energy savings from activity within the specified reporting period)				Program-to-Date Unverified Progress to Target (excludes DR)	
			2011 Adj.*	2012	2013	2014	2011	2012	2013	2014	2011	2012	2013	2014	2014 Net Annual Peak Demand Savings (kW)	2011-2014 Net Cumulative Energy Savings (kWh)
Consumer Program																
1	Appliance Retirement	Appliances	56,110	34,146	15,997		3,299	2,011	978		23,005,812	13,424,518	6,266,108		6,149	144,709,073
2	Appliance Exchange	Appliances	3,688	3,836	302		371	556	32		450,187	974,621	43,168		722	4,598,860
3	HVAC Incentives	Equipment	92,721	85,221	41,082		32,037	19,060	9,005		59,437,670	32,841,283	15,310,950		60,102	366,896,430
4	Conservation Instant Coupon Booklet	Coupons	567,678	30,891	31,584		1,344	230	225		21,211,537	1,398,202	1,291,133		1,800	91,623,019
5	Bi-Annual Retailer Event	Coupons	952,149	1,060,901	213,100		1,681	1,480	459		29,387,468	26,781,674	6,879,644		3,620	211,654,185
6	Retailer Co-op	Items	152	-	-		0	-	-		2,652	-	-		0	10,607
7	Residential Demand Response (switch/pstat)*	Devices	19,550	98,388	107,013		10,947	49,038	59,927		24,870	359,408	230,077		-	614,356
8	Residential Demand Response (IHD)	Devices	-	49,689	45,619		-		-		-		-		-	-
9	Residential New Construction	Homes	26	-	5		0	2	1		743	17,152	2,182		2	58,794
Consumer Program Total							**49,681**	**72,377**	**70,627**		**133,520,941**	**75,796,859**	**30,023,262**		**72,396**	**820,165,325**
Business Program																
10	Retrofit	Projects	2,819	5,605	3,875		24,467	61,147	30,118		136,002,258	314,922,468	197,951,323		114,136	1,876,550,105
11	Direct Install Lighting	Projects	20,741	18,494	10,815		23,724	15,284	11,102		61,076,701	57,345,798	47,871,034		42,283	486,814,937
12	Building Commissioning	Buildings	-	-	-		-	-	-		-	-	-		-	-
13	New Construction	Buildings	22	64	21		123	764	455		411,717	1,814,721	1,052,514		1,342	9,196,060
14	Energy Audit	Audits	196	280	95		-	1,450	492		-	7,049,351	2,391,744		1,941	25,931,542
15	Small Commercial Demand Response (switch/pstat)*	Devices	132	294	359		84	187	201		157	1,068	772		-	1,996
16	Small Commercial Demand Response (IHD)	Devices	-	-	82		-	-	-		-	-	-		-	-
17	Demand Response 3*	Facilities	145	151	171		16,218	19,389	24,055		633,421	281,823	536,899		-	1,452,143
Business Program Total							**64,617**	**98,221**	**66,422**		**198,124,253**	**381,415,230**	**249,804,286**		**159,702**	**2,399,946,783**
Industrial Program																
18	Process & System Upgrades	Projects	-	-	1		-	-	270		-	-	825,000		270	1,650,000
19	Monitoring & Targeting	Projects	-	-	-		-	-	-		-	-	-		-	-
20	Energy Manager	Projects	-	39	35		-	1,086	679		-	7,372,108	6,958,584		1,765	36,033,492
21	Retrofit	Projects	433		-		4,615		-		28,866,840		-		4,613	115,462,282
22	Demand Response 3*	Facilities	124	185	281		52,484	74,056	149,404		3,080,737	1,784,712	3,354,125		-	8,219,574
Industrial Program Total							**57,098**	**75,141**	**150,354**		**31,947,577**	**9,156,820**	**11,137,709**		**6,648**	**161,365,347**
Home Assistance Program																
23	Home Assistance Program	Homes	46	5,033	11,239		2	566	1,631		39,283	5,442,232	9,455,190		2,200	35,394,211
Home Assistance Program Total							**2**	**566**	**1,631**		**39,283**	**5,442,232**	**9,455,190**		**2,200**	**35,394,211**
Aboriginal Program																
24	Aboriginal Program	Homes	-	-	-		-	-	-		-	-	-		-	-
Aboriginal Program Total							**-**	**-**	**-**		**-**	**-**	**-**		**-**	**-**
Pre-2011 Programs completed in 2011																
24	Electricity Retrofit Incentive Program	Projects	2,028	-	-		21,662	-	-		121,138,219	-	-		21,662	484,552,876
25	High Performance New Construction	Projects	179	69	9		5,098	3,251	1,806		26,185,591	11,901,944	12,769,879		10,155	165,987,955
26	Toronto Comprehensive	Projects	577	-	-		15,805	-	-		86,964,886	-	-		15,805	347,859,545
27	Multifamily Energy Efficiency Rebates	Projects	110	-	-		1,981	-	-		7,595,683	-	-		1,981	30,382,733
28	LDC Custom Programs	Projects	8	-	-		399	-	-		1,367,170	-	-		399	5,468,679
Pre-2011 Programs completed in 2011 Total							**44,945**	**3,251**	**1,806**		**243,251,550**	**11,901,944**	**12,769,879**		**50,001**	**1,034,251,788**
Other																
29	Program Enabled Savings	Projects	-	-	-		-	2,304	-		-	1,188,362	-		2,304	3,565,086
30	Time-of-Use Savings	Homes	-	-	-		-	-			-	-	-		-	-
Other Total							**-**	**2,304**	**-**		**-**	**1,188,362**	**-**		**2,304**	**3,565,086**
Adjustment to Previous Year's Verified Results								**1,406**				**18,689,081**			**1,156**	**73,918,598**
Energy Efficiency Total							**136,610**	**109,191**	**57,253**		**603,144,419**	**482,474,435**	**309,068,454**		**293,251**	**4,444,400,472**
Demand Response Total (Scenario 1)							**79,733**	**142,670**	**233,587**		**3,739,185**	**2,427,011**	**4,121,872**		**-**	**10,288,069**
OPA-Contracted LDC Portfolio Total							**216,343**	**253,267**	**290,840**		**606,883,604**	**503,590,526**	**313,190,326**		**294,407**	**4,528,607,138**

Full OEB Target:	**1,330,000**	**6,000,000,000**
% of Full OEB Target Achieved to Date (Scenario 1):	**22%**	**75%**

Activity & savings for Demand Response resources for each year and quarter represent the savings from all active facilities or devices contracted since January 1, 2011.

Due to the limited timeframe of data, which didn't include the summer months, 2012 IHD results have been deemed inconclusive. The IHD line item for 2012 & 2013 will be left blank until the savings are quantified in the 2013 evaluation.

Table 4B: Province-Wide Initiative and Program Level Savings by Quarter for Current Reporting Year**

#	Initiative	Unit	Incremental Activity (new program activity occurring within the specified reporting period)				Net Incremental Peak Demand Savings (kW) (new peak demand savings from activity within the specified reporting period)				Net Incremental Energy Savings (kWh) (new energy savings from activity within the specified reporting period)			
			Q1 2013	Q2 2013	Q3 2013	Q4 2013	Q1 2013	Q2 2013	Q3 2013	Q4 2013	Q1 2013	Q2 2013	Q3 2013	Q4 2013
Consumer Program														
1	Appliance Retirement	Appliances	4,372	5,381	6,244		262	331	385		1,726,524	2,098,963	2,440,621	
2	Appliance Exchange	Appliances	10	130	162		1	14	18		1,138	17,249	24,780	
3	HVAC Incentives	Equipment	13,780	18,689	8,613		3,406	3,865	1,734		6,143,456	6,366,357	2,801,138	
4	Conservation Instant Coupon Booklet	Coupons	18,180	10,830	2,574		195	24	7		796,461	401,881	92,790	
5	Bi-Annual Retailer Event	Coupons	4,425	207,168	1,507		7	445	7		125,949	6,708,799	44,896	
6	Retailer Co-op	Items	-	-	-		-	-	-		-	-	-	
7	Residential Demand Response (switch/pstat)*	Devices	71,642	96,264	107,013		40,120	50,316	59,927		153,447	363,663	230,077	
8	Residential Demand Response (IHD)	Devices	15,153	25,864	4,602				-				-	
9	Residential New Construction	Homes	3	1	1		0	1	0		756	1,272	154	
Consumer Program Total							**43,990**	**54,995**	**62,077**		**8,947,731**	**15,958,184**	**5,634,456**	
Business Program														
10	Retrofit	Projects	1,321	1,509	1,045		11,208	11,615	7,295		70,694,979	66,323,123	60,933,222	
11	Direct Install Lighting	Projects	3,877	4,676	2,262		3,986	4,853	2,264		15,540,497	22,208,242	10,122,295	
12	Building Commissioning	Buildings	-	-	-		-	-	-		-	-	-	
13	New Construction	Buildings	12	7	2		233	97	125		735,556	220,560	96,399	
14	Energy Audit	Audits	51	38	6		264	197	31		1,283,989	956,698	151,058	
15	Small Commercial Demand Response (switch/pstat)*	Devices	241	144	359		135	92	201		463	523	772	
16	Small Commercial Demand Response (IHD)	Devices	29	47	6		-	-	-		-	-	-	
17	Demand Response 3*	Facilities	153	170	171		20,082	27,275	24,055		786,518	608,767	536,899	
Business Program Total							**35,907**	**44,129**	**33,970**		**89,042,001**	**90,317,913**	**71,840,643**	
Industrial Program														
18	Process & System Upgrades	Projects	1	-	-		270	-	-		825,000	-	-	
19	Monitoring & Targeting	Projects	-	-	-		-	-	-		-	-	-	
20	Energy Manager	Projects	26	8	1		429	250	-		3,647,428	3,311,156	-	
21	Retrofit	Projects			-				-				-	
22	Demand Response 3*	Facilities	210	270	281		78,121	106,583	149,404		4,585,608	2,392,785	3,354,125	
Industrial Program Total							**78,820**	**106,833**	**149,404**		**9,058,036**	**5,703,941**	**3,354,125**	
Home Assistance Program														
23	Home Assistance Program	Homes	3,408	5,092	2,739		795	750	86		3,840,100	4,015,556	1,599,534	
Home Assistance Program Total							**795**	**750**	**86**		**3,840,100**	**4,015,556**	**1,599,534**	
Aboriginal Program														
24	Aboriginal Program	Homes	-	-	-		-	-	-		-	-	-	
Aboriginal Program Total							**-**	**-**	**-**		**-**	**-**	**-**	
Pre-2011 Programs completed in 2011														
24	Electricity Retrofit Incentive Program	Projects	-	-	-		-	-	-		-	-	-	
25	High Performance New Construction	Projects	4	-	5		731	-	1,075		5,563,680	-	7,206,199	
26	Toronto Comprehensive	Projects	-	-	-		-	-	-		-	-	-	
27	Multifamily Energy Efficiency Rebates	Projects	-	-	-		-	-	-		-	-	-	
28	LDC Custom Programs	Projects	-	-	-		-	-	-		-	-	-	
Pre-2011 Programs completed in 2011 Total							**731**	**-**	**1,075**		**5,563,680**	**-**	**7,206,199**	
Other														
29	Program Enabled Savings	Projects	-	-	-		-	-	-		-	-	-	
30	Time-of-Use Savings	Homes	-	-	-		-	-	-		-	-	-	
Other Total							**-**	**-**	**-**		**-**	**-**	**-**	
Adjustment to Previous Year's Verified Results														
Energy Efficiency Total							**21,786**	**22,442**	**13,025**		**110,925,512**	**112,629,856**	**85,513,085**	
Demand Response Total (Scenario 1)							**138,458**	**184,265**	**233,587**		**5,526,035**	**3,365,737**	**4,121,872**	
OPA-Contracted LDC Portfolio Total							**160,244**	**206,707**	**246,612**		**116,451,548**	**115,995,594**	**89,634,957**	

Activity & savings for Demand Response resources for each year and quarter represent the savings from all active facilities or devices contracted since January 1, 2011.

***Includes adjustments after Final Reports were issued**

**** Updates to the previous quarter's participation may occur as a result of additional data received**

Table 5: Data Qualifiers for Initiatives Currently In-Market & Likelihood of Additional Data

Data included in the Q3 2013 report includes all program activity completed (as per the savings 'start' date) on or before September 30th, 2013.

Initiative	Savings 'start' Date	Data Available	Additional Data Likely
Consumer Program			
Appliance Retirement	Pick-up date	When database is queried. Typically up-to-date.	Moderate
Appliance Exchange	Exchange event date	Once data is submitted to the OPA by retailers and undergoes QA/QC by OPA staff. Typically 3 - 6 months to receive and process all data.	High
HVAC Incentives	Installation date1	Rebate Status = Approved, Cheque Issued and Cheque Cashed; Typically 1 - 4 months delay.	High
Conservation Instant Coupon Booklet	Coupon redemption year	Once data is submitted to the OPA by retailers and undergoes QA/QC by OPA staff. Typically 3 - 6 months to receive and process all data.	High
Bi-Annual Retailer Event	Year and quarter of the event		High
Retailer co-op activities	Will vary by specific project	Will vary by specific project	Low
Residential Demand Response	Device installation date	Data successfully uploaded into RDR settlement system as of Sept 30th, 2013	High
Residential New Construction	Project completion	Preliminary Billing Report submitted to OPA	Low
Business (Commercial & Institutional) Program			
Retrofit	Actual project completion date	In the "Post Project Submission" Stage (excluding "Payment Denied by LDC") within iCON CRM as of October 17, 2013	Low
Direct Installed Lighting	Retrofit date	Work-order: invoiced, approved and paid to LDC. Typically 1.5 - 2 months delay. Any projects that are flagged as duplicates will not appear in reports until duplicates have been resolved.	High
Building Commissioning	Hand off date	Preliminary Billing Report submitted to OPA and reviewed	Moderate
New Construction	Actual project completion date	Preliminary Billing Report submitted to OPA and reviewed	Moderate
Energy Audit	Audit completion date	Preliminary Billing Report submitted to OPA and reviewed	Moderate
Small Commercial Demand Response	Device installation date	Data successfully uploaded into RDR settlement system	Moderate
Demand Response 3	Facility is available under contract	Facility available under contract with aggregator	Low
Industrial Program			
Process & System Upgrades	In-service date	Preliminary Billing Report submitted to OPA and reviewed	Low
Monitoring & Targeting	Project completion date	Preliminary Billing Report submitted to OPA and reviewed	Low
Energy Manager (EEM or REM)	Project completion date	Completed, non-incented projects submitted quarterly by Energy Manager.	High
Retrofit	All Retrofit projects are now reported under the Business Program		
Demand Response 3	Facility is available under contract	Facility available under contract with aggregator.	Low
Home Assistance Program			
Home Assistance Program	Project completion date	Preliminary Billing Report submitted to OPA and reviewed	High
Pre-2011 Projects Completed in 2011			
High Performance New Construction	Project completion date	Reviewed and processed from delivery agent, quarterly	Moderate

1: Monthly reports split savings into months using the approval date

Reporting Glossary

Annual: the peak demand or energy savings that occur in a given year (includes resource savings from new program activity in a given year and resource savings persisting from previous years). Annual savings for Demand Response resources represent the savings from all active facilities contracted since January 1, 2011.

Cumulative Energy Savings: represents the sum of the annual energy savings that accrue over a defined period (in the context of this report the defined period is 2011 - 2014). This concept does not apply to peak demand savings.

Current Reporting Period: the calendar quarter specified on page 1 of this report.

Effective Useful Life: detemines the persistence of savings for a given technology or initiative. Factors that may effect the useful life of a technology are typical use and operating hours, upcoming code changes, etc. Demand response resources are assumed to have a persistence of 1 year.

End-User Level: resource savings in this report are measured at the customer level as opposed to the generator level (the difference being line losses). All savings presented in this report are at the end-user level.

Final or Verified Savings: savings achieved that have undergone annual Evaluation, Measurement & Verification (EM&V) and thus have had activity audited and savings assumptions measured and verified.

Implementation Period: the particular calendar quarter or calendar year that conservation activity is achieved based on when the savings are considered to 'start' (please see table 5).

Incremental: the new resource savings attributable to activity procured in a particular reporting period based on when the savings are considered to 'start' (please see table 5). Incremental savings for Demand Response resources represent the savings from all active facilities contracted since January 1, 2011 (i.e. Incremental = Annual for demand response only).

Initiative: a Conservation & Demand Management offering focusing on a particular opportunity or customer end-use (i.e. Retrofit, Fridge & Freezer Pickup).

Net Energy Savings (MWh): energy savings attributable to conservation and demand management activities net of free-riders, etc. Please refer to the webinars in the "Reporting Methodology" section for more information.

Net Peak Demand Savings (MW): peak demand savings attributable to conservation and demand management activities net of free-riders, etc. Please refer to the webinars in the "Reporting Methodology" section for more information.

Program-to-Date: the reporting period from January 1, 2011 until the end of the Current Reporting Period.

Program: a group of initiatives that target a particular market sector (i.e. Consumer, Industrial).

Reported or Unverified Savings: savings achieved that are based on reported activity and forecasted or best available savings assumptions. These savings are not verified, i.e. have not undergone the Evaluation, Measurement & Verification processes.

Unit: for a specific initiative the relevant type of activity acquired in the market place (i.e. appliances picked up, projects completed, coupons redeemed).

Reporting Methodology (Quarterly, Unverified results):

There are several resources on reporting that are available to LDCs:

- Reporting Policy & FAQ Document found on the iCON Portal in the "Other Program Materials" under "Reporting Tools"
- LDC Consumer Program Tracking Tool found on the iCON Portal in "Other Program Materials" under "Reporting Tools"
- Webinars (available at the following link: http://www.snwebcastcenter.com/custom_events/opa-20111781/site/index.php)
  - Understanding your Q4 2011 Report (April 11, 2012)
  - Tools from the Reporting WG (April 25, 2012)
  - A Deeper Look at: peaksaverPLUS® (May 23, 2012)
  - A Deeper Look at: Demand Response 3 (June 6, 2012)
  - Revisiting Reporting (June 20, 2012)
  - Quarterly CDM Status Report update (October 24, 2012) http://powerauthority.webex.com; password: DCx2012

Attachment A-4

Reference: 3-VECC-45c

Live Load Forecast with updated 2012 and 2013 CDM

Attachment A-5

Reference: 9-Staff-49

Live Stranded Meters Tables