

March 26, 2014

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

Dear Ms. Walli:

Re: 2014 Electricity Distribution Rate Application – Settlement Proposal

Board File No.: EB-2013-0174

Veridian Connections Inc. is pleased to submit the enclosed Settlement Proposal pursuant to the Settlement Conference held on February 26-27, 2014 in accordance with Procedural Order No. 2 in the above noted proceeding.

Please do not hesitate to contact me at 905-427-9870, extension 2202 if you wish to discuss this matter further.

Yours truly,

Original signed by

George Armstrong Vice President, Corporate Services

cc Intervenors of Record for EB-2013-0174 Richard Battista, Ontario Energy Board Andrew Taylor

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Attachments

- "A" Board Approved Issues List
- "B" Chapter 2 Appendices
- "C" Schedule of Cost of Power
- "D" Tax Workform Model
- "E" RTSR Model
- "F" EDDVAR Continuity Schedules Main and Gravenhurst
- "G" Revenue Requirement Workform
- "H" Draft Accounting Order

IN THE MATTER OF the Ontario Energy Board

Act, 1998, S.O. 1998, c.15, (Schedule B);

AND IN THE MATTER OF an application by

Veridian Connections Inc. for an order approving just

and reasonable rates and other charges for electricity

distribution to be effective May 1, 2014.

EB-2013-0174

Veridian Connections Inc.

Settlement Proposal

March 26, 2014

This settlement agreement proposal (the "Settlement Proposal") is for the consideration of the Ontario

Energy Board (the "Board") in its determination of the rate application by Veridian Connections Inc.

("Veridian" or "VCI") for 2014 electricity distribution rates.

INTRODUCTION

Veridian filed an application with the Board on October 31, 2013 under section 78 of the Ontario Energy

Board Act, 1998, S.O. 1998, c. 15 (Schedule B), seeking approval for changes to the rates that Veridian

charges for electricity distribution, to be effective May 1, 2014 (the "Application"). The Board assigned

the Application File Number EB-2013-0174.

Four parties requested and were granted intervenor status: Consumers Council of Canada ("CCC"),

Energy Probe Research Foundation ("Energy Probe" or "EP"), School Energy Coalition ("SEC"), and the

Vulnerable Energy Consumers Coalition ("VECC"). These parties are referred to collectively as the

"Intervenors".

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In Procedural Order No. 1, issued on December 12, 2013, the Board approved the Intervenors in this

proceeding, made its determination regarding the cost eligibility of the Intervenors, and invited comments

from Veridian and the Intervenors on a Draft Issues List.

In Procedural Order No. 2, issued on January 16, 2014, the Board set dates for interrogatories (January

28, 2014), interrogatory responses (February 18, 2014), a Technical Conference (February 21, 2014), and

a Settlement Conference (February 26-27, 2014). The Board also issued an Approved Issues List with

Procedural Order No. 2.

The Settlement Conference was duly convened in accordance with Procedural Order No. 2 with Mr.

Andrew Diamond as facilitator and concluded on February 27, 2014.

Veridian and the following Intervenors participated in the Settlement Conference (collectively the

"Parties"):

· CCC

Energy Probe

· SEC

· VECC

The role adopted by Board Staff in the Settlement Conference is set out on page 5 of the Board's

Settlement Conference Guidelines (the "Guidelines"). Although Board Staff is not a party to this

Proposal, as noted in the Guidelines, the Board Staff who did participate in the Settlement Conference are

bound by the same confidentiality standards that apply to the Parties to the proceeding.

These settlement proceedings are subject to the rules relating to confidentiality and privilege contained in

the Guidelines. The Parties understand this to mean that the documents and other information provided,

the discussion of each issue, the offers and counter-offers, and the negotiations leading to the proposed

settlement of each issue during the Settlement Conference are strictly confidential and without prejudice.

None of the foregoing is admissible as evidence in this proceeding, or otherwise, with one exception: the

need to resolve a subsequent dispute over the interpretation of any provision of this settlement proposal.

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SETTLEMENT PROPOSAL

This Settlement Proposal represents a complete settlement of all issues. It is acknowledged and agreed

that none of the Parties will withdraw from this Settlement Proposal under any circumstances, except as

provided under Rule 32.05 of the Board's Rules of Practice and Procedure.

The Parties explicitly request that the Board consider and accept this Settlement Proposal as a package.

None of the matters in respect of which a settlement has been reached is severable. Numerous

compromises were made by the Parties with respect to various matters to arrive at this comprehensive

Settlement Proposal. The distinct issues addressed in this proposal are intricately interrelated, and

reductions or increases to the agreed-upon amounts may have financial consequences in other areas of

this Settlement Proposal which may be unacceptable to one or more of the Parties. If the Board does not

accept the Settlement Proposal in its entirety, then there is no settlement unless the Parties agree that those

portions of the Settlement Proposal that the Board does accept may continue as a valid settlement.

It is also agreed that this Settlement Proposal is without prejudice to any of the Parties re-examining these

issues in any subsequent proceeding and taking positions inconsistent with the resolution of these issues

in this Settlement Proposal. However, none of the Parties will in any subsequent proceeding take the

position that the resolution therein of any issue settled in this Settlement Proposal, if contrary to the terms

of this Settlement Proposal, should be applicable for all or any part of the 2014 Test Year.

References to the evidence supporting this Settlement Proposal on each issue are set out in each section of

the proposal. The Appendices to the Settlement Proposal provide further evidentiary support. The Parties

agree that this Settlement Proposal and the Appendices form part of the record in EB-2013-0174. The

Appendices were prepared by the Applicant. . The Intervenors are relying on the accuracy and

completeness of the Appendices in entering into this proposal.

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The revenue requirement and rate adjustments arising from this Settlement Proposal will allow Veridian

to make the necessary investments to serve customers, maintain the integrity of the distribution system, to

maintain and improve the quality of its service, and to meet all compliance requirements during 2014.

While Veridian has filed budgets for the Test Year that are illustrative of how it would achieve these

goals, however, the actual decisions as to how to allocate resources and in what areas to spend the agreed-

upon capital and OM&A are ones that must be made by the utility during the course of the year. This is

typical of all forward test year cost of service applications, and such decisions are subject to the Board's

normal review in subsequent proceedings. Furthermore, Veridian submits that the reduced amounts of

capital and OM&A that were agreed on through settlement, will not allow Veridian to sufficiently

complete all projects/plans as they were originally contemplated in the October 31st, 2013 Application.

As noted above this will not compromise its ability to maintain the integrity of its distribution system and

its service quality.

While Appendix 2-Z to this Settlement Proposal provides a Tariff of Rates and Charges that has been

updated to reflect the proposal, the Parties acknowledge that it is not in the formal layout required to

support the issuance of Veridian's Rate Order. The Parties understand that if the Board approves this

proposal, a subsequent procedural step in this proceeding will be required to finalize Veridian's rate

order.

ORGANIZATION AND SUMMARY OF THE SETTLEMENT PROPOSAL

The following Attachments accompany this Proposal:

- "A" Board Approved Issue List
- "B" Updated Chapter 2 Appendices (from the Filing Requirements for Electricity Distribution Rate Applications)

The following list identifies those Appendices that have been updated since the original October 31st, 2013 filing:

- 2-AB: Summary of Capital Expenditures by Category (2009-14)
- 2-CN: 2012 Depreciation and Amortization Expense (Old CGAAP)
- 2-CN: 2013 Depreciation and Amortization Expense (Old CGAAP)
- 2-CO: 2012 Depreciation and Amortization Expense (New CGAAP)
- 2-CP: 2013 Depreciation and Amortization Expense (New CGAAP)
- 2-CQ: 2014 Depreciation and Amortization Expense (New CGAAP)
- 2-DB: Overhead
- 2-ED: Account 1576 Accounting Changes under CGAPP (2012 Changes)
- 2-FB: Calculation of Renewable Generation Connection Direct Benefits/Provincial

Amounts: Renewable Enabling Improvement Investments

2-FC: Calculation of Renewable Generation Connection Direct Benefits/Provincial

Amounts : Renewable Expansion Investments

- 2-H: Other Operating Revenue
- 2-I: CDM Forecast Calculation
- 2-OA: Capital Structure and Cost of Capital
- 2-OB: Debt Instruments
- 2-P: Cost Allocation
- 2-V: Revenue Reconciliation
- 2-W: Bill Impacts
- 2-Z: Tariff of Rates and Charges
- "C" Schedule of Cost of Power
- "D" Tax Workform Model

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- "E" RTSR Model
- "F" EDDVAR Continuity Schedules Main and Gravenhurst
- "G" Revenue Requirement Workform
- "H" Draft Accounting Order

The following electronic models will be filed with the OEB:

- A. Revenue Requirement Workform
- B. Tax Workform Model
- C. EDDVAR Continuity Schedules Main and Gravenhurst
- D. Cost Allocation Model
- E. RTSR Model

OVERVIEW OF THE SETTLEMENT PROPOSAL

The Parties have reached complete settlement on all issues.

In reaching settlement, the Parties have been guided by the Filing Requirements for 2014, the approved Issues List, and the *Report of the Board: Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach* dated October 18, 2012 ("RRFE").

The Parties recognize the Application is among the first to be filed under the RRFE. The Parties further recognize that this is a transition year. The Parties have taken these facts into consideration when developing this Settlement Proposal.

The agreement among the Parties reduces Veridian's applied-for service revenue requirement by \$2.11 million, from \$55.967 million to \$53.857 million. Veridian's revenue deficiency reduces by \$2.54 million from \$3.12 million to \$0.580 million.

The table below provides the components of Veridian's revenue deficiency for the 2014 Test Year, incorporating the changes as settled.

Table 1: Revenue Deficiency

		Appli	ed-for	Settl	ement
		%	\$000's	%	\$000's
1	Rate Base		243,543		238,106
2	Cost of Capital	6.53%		6.60%	
3	Return on Rate Base		15,907		15,706
4	OM&A Expenses		28,284		26,284
5	Amortization		10,672		10,647
6	PILs		1,104		1,221
	2014 Service Revenue				
7	Requirement		55,967		53,857
8	Less Revenue Offsets		-3,767		-3,927
	2014 Base Revenue				
9	Requirement		52,200		49,930
	Forecast 2013 Revenue at				
10	Current Rates		49,081		49,350
11	2014 Revenue Deficiency		-3,119		-580

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The table below presents the causes of the revenue deficiency on an applied-for and settled basis.

Table 2: Causes of Revenue Deficiency (\$000's)

	Applied for	Settlement
Increases in OM&A due to		
Changes in Accounting Policy	-1,553	-1,553
Smart Metering Expenses	-727	-727
Other Increases in OM&A		
Expenses	-4,517	-2,518
SMIRR	1,901	1,901
Decrease in Amortization	2,074	2,099
Increase in Return on Rate Base	-2,583	-2,382
Decrease in PILs	1,961	1,844
Decrease in Revenue Offsets	-696	-536
Load Growth, IRM Adjustments	1,020	1,290
Total 2014 Revenue Deficiency	-3,119	-580

Tables 3, 4 and 5 below provide bill impacts for a typical customer by rate class of the Applied for Base Revenue Requirement and the Settlement Base Revenue Requirement. Table 3 provides total bill impacts, Table 4 provides distribution portion bill impacts and Table 5 provides delivery portion bill impacts.

The Settlement Proposal provides for a notable impact for the Veridian Main GS<50 kW rate class. The distribution portion bill impacts for this class changes from 0.6% on an 'as Applied' basis, to 8.7% on a 'Settlement' basis. This is due to the agreed upon change in methodology for allocation of stranded meter recoveries as outlined under Issue 9.1. The distribution portion bill impact for this class when excluding the stranded meter recovery is -1.05%.

Table 3: Impacts on Total Bill for Typical Customer by Rate Class

Veridian Main

			v Ci iuiui								
Rate Class	kWh/kW	Consumption	Demand					Settlement			
		kWh	kW		\$	%		\$	%		
Residential	kWh	800		\$	4.44	3.9%	\$	2.94	2.6%		
Residential- Suburban	kWh	800			n/a	n/a		n/a	n/a		
Residential- Seasonal	kWh	800			n/a	n/a		n/a	n/a		
GS < 50 kW	kWh	2,000		\$	1.55	0.5%	\$	6.97	2.5%		
GS 50 to 2,999 kW	kW	100,000	500	\$	505.18	3.1%	\$	464.71	2.9%		
GS 3,000 to 4,999 kW	kW	1,300,000	4,000	\$	1,379.25	0.7%	\$	766.31	0.4%		
Large Use	kW	4,900,000	8,700	\$	(121.60)	0.0%	\$	(5,374.74)	(0.8%)		
Unmetered											
Scattered Load	kWh	800		\$	(1.60)	(1.3%)	\$	(2.83)	(2.3%)		
Sentinel Lighting	kW	180	1	\$	(0.99)	(2.5%)	\$	(0.03)	(0.1%)		
Street Lighting	kW	180	1	\$	0.45	1.7%	\$	0.19	0.7%		

Veridian Gravenhurst

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Rate Class	kWh/kW	Consumption	Demand	Applied-for			Settlement			
		kWh	kW		\$	%		\$	%	
Residential	kWh	800		\$	(6.69)	(5.2%)	\$	(8.29)	(6.5%)	
Residential- Suburban	kWh	800		\$	(20.04)	(14.2%)	\$	(21.54)	(15.3%)	
Residential- Seasonal	kWh	800		\$	(2.20)	(1.4%)	\$	(12.33)	(7.9%)	
GS < 50 kW	kWh	2,000		\$	(16.24)	(5.3%)	\$	(11.02)	(3.6%)	
GS 50 to 2,999 kW	kW	100,000	500	\$ (1,785.95)	(10.5%)	\$	(1,847.05)	(10.9%)	
GS 3,000 to 4,999 kW	kW	1,300,000	4,000		n/a	n/a		n/a	n/a	
Large Use	kW	4,900,000	8,700		n/a	n/a		n/a	n/a	
Unmetered Scattered Load	kWh	800			n/a	n/a		n/a	n/a	
Sentinel Lighting	kW	180	1	\$	3.19	8.8%	\$	4.16	11.5%	
Street Lighting	kW	180	1	\$	1.79	6.5%	\$	1.53	5.6%	

Table 4: Impacts on the Distribution Portion of Bill for Typical Customer by **Rate Class**

Veridian Main

			v Ci iuiui	 					
Rate Class	kWh/kW	Consumption	Demand	Applied-for			Settlement		
		kWh	kW	\$	%		\$	%	
Residential	kWh	800		\$ 3.81	12.9%	\$	2.16	7.3%	
Residential-				m /o	m /o		n/a	m /a	
Suburban	kWh	800		n/a n/a			II/a	n/a	
Residential-				/	/		/	/-	
Seasonal	kWh	800		n/a n/a			n/a	n/a	
GS < 50 kW	kWh	2,000		\$ 0.36	0.6%	\$	5.48	8.7%	
GS 50 to 2,999 kW	kW	100,000	500	\$ 333.67	17.7%	\$	264.10	14.0%	
GS 3,000 to 4,999									
kW	kW	1,300,000	4,000	\$ 175.45	0.9%	\$	(663.37)	(3.5%)	
Large Use	kW	4,900,000	8,700	\$ (2,317.41	(6.7%)	\$	(4,685.59)	(0.7%)	
Unmetered									
Scattered Load	kWh	800		\$ (1.89)	(7.3%)	\$	(3.06)	(11.8%)	
Sentinel Lighting	kW	180	1	\$ (1.05)	(6.9%)	\$	(0.23)	(1.5%)	
Street Lighting	kW	180	1	\$ 0.23	4.7%	\$	(0.04)	(0.9%)	

Note: Distribution including Def/Var disposition, LV and Line losses)

	Veridian Gravenhurst									
Rate Class	kWh/kW	Consumption	Demand		Applied	d-for	Settlement			
		kWh	kW		\$	%		\$	%	
Residential	kWh	800		\$	(4.98)	(12.0%)	\$	(6.71)	(16.2%)	
Residential-										
Suburban	kWh	800		\$	(18.10)	(33.1%)	\$	(19.75)	(36.1%)	
Residential-										
Seasonal	kWh	800		\$	(1.90)	(2.8%)	\$	(12.03)	(17.4%)	
GS < 50 kW	kWh	2,000		\$	(12.74)	(15.2%)	\$	(7.84)	(9.3%)	
GS 50 to 2,999 kW	kW	100,000	500	\$	(1,794.00)	(66.7%)	\$	(1,881.72)	(69.7%)	
GS 3,000 to 4,999					n/a	n/a		n/a	n/a	
kW	kW	1,300,000	4,000		11/ α	11/α		11/α	11/α	
Large Use	kW	4,900,000	8,700		n/a	n/a		n/a	n/a	
Unmetered					n/a	n/a		n/a	n/a	
Scattered Load	kWh	800			11/ a	II/a		II/a	11/ a	
Sentinel Lighting	kW	180	1	\$	3.22	25.9%	\$	4.04	32.4%	
Street Lighting	kW	180	1	\$	1.79	36.9%	\$	1.50	30.8%	

Table 5: Impacts on the Delivery Portion of Bill for Typical Customer by Rate Class

Veridian Main

Rate Class	kWh/kW	Consumption	Demand	Applied-for				Settlen	nent
		kWh	kW		\$	%		\$	%
Residential	kWh	800		\$	4.35	11.3%	\$	2.86	7.4%
Residential-					m /o	m /o		n/a	n /o
Suburban	kWh	800			n/a n/a		n/a i		n/a
Residential-						/ -			1.
Seasonal	kWh	800			n/a	n/a		n/a	n/a
GS < 50 kW	kWh	2,000		\$	1.49	1.8%	\$	6.82	8.1%
GS 50 to 2,999 kW	kW	100,000	500	\$	444.82	10.5%	\$	409.00	9.6%
GS 3,000 to 4,999									
kW	kW	1,300,000	4,000	\$	1,191.45	3.0%	\$	649.03	1.6%
Large Use	kW	4,900,000	8,700	\$	(107.61)	(0.1%)	\$	(4,756.41)	(6.0%)
Unmetered									
Scattered Load	kWh	800		\$	(1.45)	(4.2%)	\$	(2.52)	(7.4%)
Sentinel Lighting	kW	180	1	\$	(0.88)	(4.9%)	\$	(0.02)	(0.1%)
Street Lighting	kW	180	1	\$	0.40	4.9%	\$	0.16	2.0%

Veridian Gravenhurst

Rate Class	kWh/kW	Consumption	Demand	Main			Graver	nhurst	
	•	kWh	kW		\$	%	\$	%	
Residential	kWh	800		\$	(6.35)	(12.1%)	\$ (7.91)	(15.1%)	
Residential-									
Suburban	kWh	800		\$	(4.31)	(11.5%)	\$ (20.95)	(32.0%)	
Residential-									
Seasonal	kWh	800		\$	(1.92)	(2.4%)	\$ (11.89)	(14.8%)	
GS < 50 kW	kWh	2,000		\$	(15.38)	(14.2%)	\$ (10.25)	(9.5%)	
GS 50 to 2,999 kW	kW	100,000	500	\$	(5,198.44	(61.8%)	\$ (1,604.82	(32.6%)	
GS 3,000 to 4,999					/	/-	/	(
kW	kW	1,300,000	4,000		n/a	n/a	n/a	n/a	
Large Use	kW	4,900,000	8,700		n/a	n/a	n/a	n/a	
Unmetered					m/a	m/o	m/a	m/o	
Scattered Load	kWh	800			n/a	n/a	n/a	n/a	
Sentinel Lighting	kW	180	1	\$	2.88	18.1%	\$ 3.74	23.5%	
Street Lighting	kW	180	1	\$	1.64	19.8%	\$ 1.41	17.0%	

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

1) Veridian undertakes to assess the relative customer density of its Residential and Residential-Seasonal

customer classes in order to establish whether there is a material difference and, if so, to review the

appropriateness of the density factors used in its Cost Allocation study. This assessment/review will be

completed prior to Veridian's next Cost of Service or Custom IR application and filed with the Board as

part of that application. Veridian will review with Intervenors its plans for the density assessment/review

prior to formally undertaking the work.

2) In the event that that Board is unable to implement Veridian's distribution rates by May 1, 2014, the

Intervenors support a May 1, 2014 effective date for distribution rates.

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1. FOUNDATION

Does the planning (regional, infrastructure investment, asset management etc.) 1.1

undertaken by the applicant and outlined in the application support the appropriate

management of the applicant's assets?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 2, Tab 3

For the purposes of settlement, the Parties accept that the planning undertaken by Veridian and

outlined in the application, together with the changes agreed upon by the Parties and set out in

this Settlement Proposal, support the appropriate management of Veridian's assets for the test

year. The Parties acknowledge Veridian's evidence that it is striving to continually improve the

quality and effectiveness of its planning activities, and agree that this Settlement Proposal

provides Veridian with appropriate resources to do so.

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1.2 Are the customer engagement activities undertaken by the applicant commensurate with

the approvals requested in the application?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 1, Tab 2, Schedule 1

1.2-CCC-2

1.2-EP-1

1.2-Staff-6

Veridian has described its ongoing customer engagement activities in the evidence. For the

purposes of the settlement, the Parties accept that since this is a transitional year, and there was a

short time frame between the release of the Filing Requirements and Veridian's scheduled filing

date for its 2014 rate application, this limited Veridian's ability to pursue additional engagement

activities specific to the application.

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2. PERFORMANCE MEASURES

2.1 Does the applicant's performance in the areas of: (1) delivering on Board-approved plans

from its most recent cost of service decision; (2) reliability performance; (3) service

quality, and (4) efficiency benchmarking, support the application?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 2, Tab 4, Schedule 1

Exhibit 2, Tab 4, Schedule 2

2.1-EP-3

For the purposes of settlement, the Parties accept that:

1. Veridian has no Board-approved plans from Veridian's most recent cost of service

decision against which to measure Veridian's performance, so this sub-issue is not

applicable;

2. Past reliability performance supports the application, as amended by this Settlement

Proposal, for 2014, and the Settlement Proposal provides Veridian with sufficient

resources to maintain appropriate levels of reliability in the test year;

3. Past service quality performance supports the application, as amended by this Settlement

Proposal, for 2014, and the Settlement Proposal provides Veridian with sufficient

resources to maintain appropriate service quality in the test year; and

4. Veridian has taken part in some industry benchmarking surveys, but because this

application comes at a time of transition in the RRFE, and because the industry is still

evolving methods and metrics for appropriate benchmarking of electricity distributors,

the Parties accept the efficiency benchmarking performance of Veridian.

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3. CUSTOMER FOCUS

3.1 Are the applicant's proposed capital expenditures and operating expenses appropriately

reflective of customer feedback and preferences?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 1, Tab 2, Schedule 1

Exhibit 2, Tab 3

1.2-EP-1

For the purposes of settlement the Parties agreed on Veridian's proposed capital and operating

budget amounts as set out in this Settlement Proposal.

The Parties acknowledge that since this is a transition year for the RRFE and there was a short

time frame between the release of the Chapter 2 Filing Requirements and Veridian's scheduled

filing date for its 2014 rate application, Veridian does not have specific customer feedback

regarding its planned capital expenditures and operating expenses.

Veridian has described its ongoing customer engagement activities in the evidence. For the

purposes of the settlement, the Parties accept that since there was a short time frame between the

release of the Filing Requirements and Veridian's scheduled filing date for its 2014 rate

application, this limited Veridian's ability to pursue additional engagement activities specific to

the application.

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4. OPERATIONAL EFFECTIVENESS

4.1 Does the applicant's distribution system plan appropriately support continuous

improvement in productivity, the attainment of system reliability and quality objectives,

and the level of associated revenue requirement requested by the applicant?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 2, Tab 3

4.1-CCC-7

4.1-CCC-8

For the purposes of settlement, the Parties accept that the distribution system plan filed in this

proceeding, combined with the resources made available to Veridian in the test year under the

terms of this Settlement Proposal, together provide an appropriate foundation to Veridian in the

test year to: a) pursue continuous improvement in productivity; b) attain appropriate system

reliability and service quality objectives; and c) maintain reliable and safe operation of its

distribution system.

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4.2 Are the applicant's proposed OM&A expenses clearly driven by appropriate objectives

and do they show continuous improvement in cost performance?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 4, Tab 1

4.2-CCC-10

2.4-SEC-9

4.2-Staff-20

In its application Veridian sought approval of forecast OM&A expenses for the Test Year of

\$28,283,692. The Parties agree for the purposes of settlement that Veridian will reduce its

forecast of OM&A expenses for the 2014 Test Year to \$26,283,692. This amount represents a

reduction of \$2,000,000; an amount that was informed by the application of escalation factors to

Veridian's historic actual OM&A cost levels.

For the purposes of settlement, the Parties agree that Veridian's proposed OM&A expenses, as

adjusted under the terms of this Settlement Proposal, are driven by the appropriate objectives for

the test year, as described in the evidence. Specifically, the Parties understand from the response

to 4.2-Staff-20 that Veridian's OM&A costs are reflective of its objectives to "manage its

distribution system in an efficient, reliable, safe and sustainable manner that provides value for

customers through cost-effective planning and operations."

The Parties also accept Veridian's evidence that, notwithstanding that this is a transition year for

the RRFE, a focus on improving cost performance is a goal of Veridian and it will endeavor to do

so in the test year. In the context of these facts, and for the purposes of settlement of the issues in

this proceeding, the Parties relied on Veridian's view that it can safely and reliably operate the

distribution system based on the total OM&A as agreed. The Parties have agreed that the

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adjustment will be based on an "envelope" approach, so that any determination of potential budget reductions to reflect the Board-approved 2014 OM&A will be at the discretion of Veridian. Veridian has prepared a preliminary OM&A allocation at the agreed level, which is provided in the table below. This is a preliminary allocation and Veridian will proceed with determining the best allocation of the available OM&A envelope. Notwithstanding the preliminary OM&A allocation, the Parties acknowledge that under the forward test year approach to rate-setting, Veridian will retain the responsibility to make actual spending decisions during the Test Year, which may include variances from that presented below.

Table 4.2-1 - OM&A Expenses (in \$000's)

	Applied-For	Change	Settlement
Operations	6,388,664	(451,756)	5,936,908
Maintenance	3,952,265	(279,473)	3,672,792
Billing and Collecting	7,131,105	(504,256)	6,626,849
Community Relations	173,011	(12,234)	160,777
Admin and General	10,638,647	(752,281)	9,886,366
Total OM&A Expenses	28,283,692	(2,000,000)	26,283,692

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4.3 Are the applicant's proposed operating and capital expenditures appropriately paced and

prioritized to result in reasonable rates for customers, or is any additional rate mitigation

required?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 8, Tab 6, Schedule 2

With the agreed upon changes included in this Settlement Proposal, total bill impacts for all rate

classes are less than 10%. Total bill impacts for a typical 800 kWh Residential customer are 2.6%

(Veridian Main) and -6.5% (Veridian Gravenhurst). Total bill impacts for a typical 2,000 kWh

GS < 50 customer are 2.5% (Veridian Main) and -3.6% (Veridian Gravenhurst). Therefore, the

Parties agree that no additional rate mitigation is required.

For the purposes of settlement of the issues in this proceeding, the Parties accept that Veridian's

proposed OM&A expenditures of \$26.284 million and proposed capital expenditures of \$25.487

million, as adjusted under the terms of this Settlement Proposal, are being appropriately paced

and prioritized by Veridian, and will result in just and reasonable rates for customers.

5. PUBLIC POLICY RESPONSIVENESS

Do the applicant's proposals meet the obligations mandated by government in areas such as renewable energy and smart meters and any other government mandated obligations?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence: Exhibit 2, Tab 1, Schedule 3

Exhibit 2, Tab 2, Schedule 5

5.1-EP-19

For the purposes of settlement of the issues in this proceeding, the Parties accept Veridian's confirmation that the resources available to it in the test year as a result of this Settlement Proposal will allow it to meet all obligations mandated by government as relevant to this application, including in respect of renewable energy, smart meters and any other obligations that are mandated as a condition of Veridian's electricity distribution licence.

Veridian is planning to proceed with three investments for which costs may be eligible for provincial rate protection under O.Reg 330/09. Details of the investments, time and monthly amounts payable by the IESO are outlined below:

Renewable Enabling Improvement Projects

	2014	2015	2016	2017	2018
Communication Platform	\$ -	\$ 115,000	\$ 115,000	\$ 115,000	\$115,000
Micro-Grid Project	\$ -	\$ 300,000	\$ 165,000	\$ -	\$ -
Total	\$ -	\$ 415,000	\$ 280,000	\$ 115,000	\$115,000
Monthly Amount Paid by IESO	\$ -	\$ 3,099	\$ 8,230	\$ 11,038	\$ 12,551
Renewable Expansion Project					
Index Energy	\$ 500,000				

Monthly Amount Paid by IESO \$ 1,446 \$ 3,088 \$ 3,031 \$ 2,974 \$ 2,917

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The details of the calculations are provided in Appendix 2-FB and Appendix 2-FC within Attachment "B" of this Proposal.

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6. FINANCIAL PERFORMANCE

6.1 Do the applicant's proposed rates allow it to meet its obligations to its customers while

maintaining its financial viability?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 6

For the purposes of settlement of the issues in this proceeding, and subject to the adjustments

noted in this Settlement Proposal, the Parties agree that Veridian's proposed rates in the 2014

Test Year will allow it to meet its obligations to its customers while maintaining its financial

viability.

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6.2 Has the applicant adequately demonstrated that the savings resulting from its operational

effectiveness initiatives are sustainable?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 4, Tab 1, Schedule 4

4.1-CCC-7, 4.1-SEC-7

The Parties acknowledge that this is a transition year, and that quantitative evidence of past

operational effectiveness initiatives is therefore not readily available. For the purposes of

settlement the Parties accept that Veridian has demonstrated that it is pursuing operational

effectiveness initiatives as set out in the Evidence. Veridian agrees that it will address the savings

resulting from these and other operational effectiveness initiatives, and the sustainability of

savings from those initiatives, with more comprehensive evidence in its next Cost of Service or

Custom IR application.

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7. REVENUE REQUIRMENT

7.1 Is the proposed Test year rate base including the working capital allowance reasonable?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence: Exhibit 2, Tab 1, Schedule 1

Exhibit 2, Tab 1, Schedule 4

4.3-SECC-20,

7.1-EP -23

7.1-EP-29

In its application, Veridian proposed a forecast rate base of \$243,542,771 for the 2014 Test Year; composed of \$200,427,971 in net fixed assets and \$43,114,800 in working capital allowance.

For the purpose of settlement, the Parties have agreed that a forecast rate base of \$238,106,078 for the 2014 Test Year is appropriate.

Table 7.1-1 below provides the components of rate base on an Applied For and Settlement basis.

Table 7.1-1: Rate Base

	Applied For	Settlement		
	\$000's	\$000's		
Net Fixed Assets	200,428	195,080		
Working Capital Allowance - % age	13.8%	13.4%		
Working Capital Allowance - \$	43,115	43,026		
Total Rate Base	243,543	238,106		

Net Fixed Assets

The Parties agreed to the following changes in Net Fixed Assets:

- The impacts of all error corrections identified through responses to interrogatories
- Update of 2013 additions from forecast to actual, including delays in road relocation projects and the resulting impact on planned 2014 additions
- Revision of 2014 forecast of capital additions as follows:
 - o The average of 2014 through 2019 capital additions normalized for the removal of Seaton TS, resulting in a base of \$25.17M.
 - o 90% completion success rate was applied to the above figure, resulting in a rate base of \$22.653M.
 - Already in-service (2014) projects of Wilmot Substation of \$2.175M and Long Term Load Transfer Eliminations of \$650k were added, resulting in final capital additions of \$25.478M.

Working Capital Allowance

The updated working capital allowance, from 13.8% to 13.4%, reflects the following changes: Change in Methodology for Calculation of Working Capital Allowance Percentage

- Veridian agrees to revise the 2014 Forecasted OM&A expense used in the working capital calculation for the following adjustments:
 - § 1) to remove \$154,000; being the expense portion of the fully allocated depreciation
 - **§** 2) to reflect the reduction of \$2,000,000 in 2014 OM&A
- Veridian agrees to revise the methodology for calculating the collection lag days to be based on accounts receivable aging weighting rather than the un-weighted average originally proposed. The collection lag increases from 23.61 days to 31.52 days.
- Veridian agrees to revise the methodology for calculating the service lag days to the
 use of weighting by class revenue, rather than class customer counts. The service lag
 decreases from 29.2 to 22.3 days.
- Veridian agrees to revise the calculation for HST revenue lead and HST expense lag
 to remove the service portion of days. The HST revenue lead changes from -26.60
 days to 12.45 days and the HST expense lag changes from 16.84 to 41.95 days.

Other revisions from interrogatories as noted in 7.1 Energy Probe 27 Attachment 2 have also been agreed to. The overall impact of the above noted changes is to revise the working capital allowance percentage from 13.80% to 13.40%.

Change in Cost of Power Forecast

The Parties have agreed that the Cost of Power was changed from \$284,142,396 to \$294,806,780 as a result of the assumptions and changes listed below:

- o Changes to kWh and kW load forecast
- Updates to commodity pricing made through interrogatory response to reflect the most recent commodity forecasts
- o Correction to the CDM adjustment included in the load forecast
- Updates to wholesale Transmission charges to reflect the change in the Uniform Transmission rates and Hydro One Sub-transmission rates effective January 1, 2014.

A revised schedule of Cost of Power is provided as Attachment "C".

Table 7.1-2 below provides the components of Working Capital Allowance on an Applied For and Settlement basis.

Table 7.1-2: Working Capital Allowance

	Applied For	Settlement	
	\$000's	\$000's	
OM&A Expenses	28,284	26,284	
Cost of Power	284,142	294,807	
Working Capital Base	312,426	321,090	
Working Capital Allowance - %age	13.8%	13.4%	
Working Capital Allowance - \$	43,115	43,026	

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7.2 Are the proposed levels of depreciation/amortization expense appropriately reflective of

the useful lives of the assets and the Board's accounting policies?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 4, Tab 6, Schedule 2, Attachment 4 & 5

Exhibit 6A

In its application, Veridian proposed that base distribution rates for 2014 be calculated on the

basis of a revenue requirement derived by using the Year-End Net Fixed Asset Values in Rate

Base and inclusion of full year depreciation on 2014 capital additions. Additionally, the

application of a negative rate rider effective May 1st 2014 to April 30th, 2015 would effectively

reduce the 2014 Test Year revenue requirement to the value that would arise by using the 2014

Average Net Fixed Asset Value in Rate Base and application of the half-year rule for depreciation

on 2014 capital additions.

The Parties agree that Veridian will withdraw its proposal that base distribution rates be

established on the basis of a Year-End Net Fixed Assets Revenue Requirement, and thereby also

withdraw Veridian's request for the Revenue Requirement Adjustment Rate Rider contemplated

in Exhibit 6A of the Application.

On this basis, the Parties agree that the appropriate methodology for calculation of the 2014 Test

Year depreciation is the application of the half-year rule for depreciation on 2014 capital

additions.

For the purpose of obtaining complete settlement of all issues, the Parties accept Veridian's

methodology for calculation of depreciation on this basis and acknowledge that the methodology

appropriately reflects the useful lives of the assets and the Board's accounting policies.

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In its application, Veridian sought recovery of \$10.672 million in depreciation expense within

revenue requirement. This amount was adjusted by the factors as noted in Issue 7.1-Net Fixed

Assets above. These adjustments decreased depreciation by \$0.025 million and the agreed upon

depreciation expense to be recovered in revenue requirement is \$10.647 million.

The agreed upon levels of depreciation/amortization expense are included with this Proposal in

Appendix 2-BA1 (Fixed Asset Continuity Schedule) and Appendix 2-CQ (2014 Depreciation and

Amortization Expense) of Attachment "B".

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7.3 Are the proposed levels of taxes appropriate?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 4, Tab 7, Schedule 3

In its application, Veridian sought approval to include in revenue requirement an amount of

\$1,104,395 in respect of Payments in Lieu of Taxes ("PILs") using the Board's Tax Workform

Model.

The Parties accept Veridian's methodology for calculation of PILs to be included in revenue

requirement and agree that Veridian should update the PILs amount to reflect changes resulting

from this Settlement Proposal.

The revised PILs amount to be included in revenue requirement is \$1,220,938, the details of

which are set out in Attachment "D" (Tax Workform Model) of this Proposal. A live Excel

version of the Model has also been provided.

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7.4 Is the proposed allocation of shared services and corporate costs appropriate?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence: Exhibit 4, Tab 4, Schedule 1

For the purpose of obtaining complete settlement on all issues, the Parties agree that the proposed allocation of shared services and corporate costs is consistent with Board policy and appropriate.

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7.5 Are the proposed capital structure, rate of return on equity and short and long term debt

costs appropriate?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 5, Tab 1, Schedule 1, Attachment 1 & 2

7.5-EP-46

For the purpose of obtaining complete settlement of all issues, the Parties agree that Veridian's

proposed capital structure of 56% long-term debt, 4% short-term debt, and 40% equity is

appropriate.

In its Application, Veridian proposed a weighted average cost of capital of 6.53%. The Parties

agree to a revised weighted average cost of capital of 6.60%.

The changes arise from the following:

1. An update to use the Board's most recent Cost of Capital Parameters as issued by the Board on

November 25, 2013.

2. In regard to the long-term debt costs, the Parties agree to the following:

1. That for the purposes of calculating the weighted long term debt rate, the deemed rate of

4.88% will be applied to the \$11,198,615 note payable to Veridian Corporation

2. That for the purposes of calculating the weighted long term debt rate, additional average

principal balance of \$7,500,000 with an interest rate of 4.32% (matching the current rate

for Infrastructure Ontario 30 year term amortizing debt) will be assumed.

With these changes, Veridian's weighted long term debt rate is 4.94%.

Table 7.5-1 sets out the components of the weighted average cost of capital on an Applied-For

and Settlement basis.

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Table 7.5-1 - Weighted Average Cost of Capital

	Applied-For			Settlement		
	Deemed Capital Structure	Rate	Weighted Average Cost of Capital	Deemed Capital Structure	Rate	Weighted Average Cost of Capital
Long -term Debt	56%	5.10%	2.86%	56%	4.94%	2.77%
Short-term Debt	4%	2.07%	0.08%	4%	2.11%	0.08%
Equity	40%	8.98%	3.59%	40%	9.36%	3.74%
Total	100%		6.53%	100%		6.60%

Updated versions of Appendix 2-OA (*Capital Structure and Cost of Capital*) and 2-OB (*Debt Instruments*) are provided in Attachment "B" to this agreement.

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Is the proposed forecast of other revenues including those from specific service charges

appropriate?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

7.6

Exhibit 3, Tab 8, Schedule 2, Attachment 1

7.6-EP-49

JT1.2

For the purposes of settlement the Parties agreed to a 2014 forecast of Other Revenues of \$3,927,303. This represents a net increase of \$159,839 from the amount that was filed in the

Application. Changes to the 2014 forecast of Other Revenues were based on the following:

1. An increase to the 2014 revenue forecast for Standard Supply Service Admin Charges of

\$36,000 to reflect the 2014 increase in customer counts;

2. An increase of \$160,775 to the 2014 revenue forecast for Specific Service Charges

(Account 4235) equal to 2013 actuals of \$1,950,179;

3. A reduction of \$35,078 to the 2014 revenue forecast for Retail Service Revenues

(Account 4082) equal to 2013 actuals of \$106,172; and

4. A reduction of \$1,858 to the 2014 revenue forecast for Service Transaction Requests

(Account 4084) equal to 2013 actuals of \$2,942.

An updated Appendix 2-H (Other Operating Revenue) has been included in Attachment "B" to

this Proposal.

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7.7 Has the proposed revenue requirement been accurately determined from the operating,

depreciation and tax (PILs) expenses and return on capital, less other revenues?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence: Exhibit 2, Tab 2, Schedule 2, Attachment 1

For the purposes of obtaining complete settlement of all issues, the Parties agree that the proposed

base revenue requirement of \$49.930 million has been accurately determined from the operating,

depreciation and tax (PILS) expenses and return on capital, less other revenues as revised by the

changes resulting from this Settlement Proposal.

An updated Revenue Requirement Workform has been provided as Attachment "G" and a live

Excel version of the workform is also provided.

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8. LOAD FORECAST, COST ALLOCATION AND RATE DESIGN

8.1 Is the proposed load forecast, including billing determinants an appropriate reflection of

the energy and demand requirements of the applicant?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 3, Tab 2, Schedule 2, Attachment 1

8.1-EP-53

8.1-EP-55

8.1-EP-57

8.1-EP-58

8.1-VECC-48

For the purpose of obtaining complete settlement of all issues, the Parties accept Veridian's

customer and load forecast, including billing determinants.

The Parties agree to a total kWh forecast of 2,731,194,559 kWh in the Test Year including the

CDM adjustment of 31,633,297 kWh.

Through the settlement process Veridian revised its load forecast and forecast of billing

determinants as follows:

1. The equation used by Veridian to develop the load forecast be updated with the most

recent employment forecast for Ontario (8.1-EP-53);

2. For classes where a customer count forecast had been developed by applying a

percentage increase/decrease in growth over 2013 forecast, the 2014 forecast has been

recalculated by applying the same percentage increase/decrease over 2013 actuals (8.1-

EP-57 and 8.1-EP-58);

- 3. kW forecasts for GS > 50 were updated to use the 2013 actual kW/kWh/share ratio (8.1-EP-55 and 8.1-EP-58);
- 4. kW forecasts for Intermediate and Large Use classes were revised by using growth rates of 1.56% and -2.46% respectively, as calculated in Veridian's response to 8.1-VECC-48(c); and
- 5. The CDM adjustment to the load forecast was changed from 32,417,967 kWh and 19,799 kW to 31,633,297 kWh and 19,771 kW for the 2014 Test Year. This was to correct an error in the reported CDM savings from the 2012 program.

The table below provides the CDM adjustments to the load forecast by rate class. The difference between the amounts stated below and the actual verified final program results in 2014 will be the LRAMVA amount available for recovery of, or reimbursement to, customers when Veridian next disposes of the account balance in its LRAMVA:

Rate Class	CDM Load Forecast Adjustment			
Rate Class	kWh	kW		
Residential	6,117,617	-		
Residential - Seasonal	94,223	-		
GS<50	5,350,400	-		
GS>50	19,546,777	19,267		
Intermediate	62,993	54		
Large Use	461,286	450		
Street Lights	-	-		
Sentinel Lights	-	-		
USL	-	-		
Total	31,633,297	19,771		

The 2014 Test Year billing determinants, including forecast of kW, kWh and customer counts is provided in the revised Appendix 2-V (*Revenue Reconciliation*) included in Attachment "B".

The table below provides a comparison of the 2014 Test Year billing determinants on an Applied-For vs. Settlement basis.

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	Customers/C	onnections	Test Year Consumption				
Rate Class	(Avera	(Average)		kW	kWh	kW	
	Applied-For	Settlement	Applied-For		Settlement		
Residential	106,167	105,999	966,896,242		968,772,164		
Residential Seasonal	1,585	1,590	9,086,970		9,089,444		
GS < 50 kW	8,827	8,781	298,981,882		299,645,543		
GS > 50 kW	1,073	1,087		2,485,215		2,566,405	
GS > 50 3,000 to 4,999 kW	5	5		257,887		259,661	
Large Use	2	2		184,062		193,776	
Unmetered Scattered Load	930	929	4,496,870		4,496,870		
Sentinel Lighting	460	475		1,580		1,580	
Streetlighting	30,621	29,943		59,945		59,945	

A revised Appendix 2-I (CDM Forecast Calculation) has also been included in Attachment "B".

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8.2 Is the proposed cost allocation methodology including the revenue-to-cost ratios

appropriate?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 7, Tab 1, Schedule 2

8.2-EP-64

In its application Veridian completed a Cost Allocation Study based on its proposal for

calculating 2014 base distribution rates on revenue requirement derived by using Year End Net

Fixed Assets Values ("Year End Revenue Requirement").

With the withdrawal of its Year End Revenue Requirement proposal, Veridian agrees to complete

a Cost Allocation Study based on Average Net Fixed Asset Values and to further update the Cost

Allocation Model to reflect agreed-upon adjustments to rate base, OM&A, Other Revenue, billing

determinants and, consequently, revenue requirement as the basis for establishing revenue-to-cost

ratios. A live Excel version of the Cost Allocation Model has been provided.

Through settlement Veridian also agrees to use the methodology for establishing revenue-to-cost

ratios proposed in 8.2-EP-64.

The table below compares the revenue-to-cost ratios, for each rate class, on an Applied-For and

Settlement basis.

Table 8.2-1: Revenue-to-Cost Ratios - 2010 Approved to 2014 Proposed

Customer Class	Main 2010 Approved	Gravenhurs t 2010 Approved	2014 CAS Ratios - at current rates	2014 Applied- For	2014 Settlement	Board Approved Range
Residential	98.55	108.69				
Residential			100.88%	101.29	100.88	85-115
Suburban	N/A	61.68				
Residential						
Seasonal	N/A	87.09	83.18%	93.95	85.00	85-115
General						
Service						
less than						
50 kW	114.78	141.45	121.79%	115.10	115.33	80-120
General						
Service 50						
to 2,999						
kW	99.22	172.53	93.65%	91.79	93.65	80-120
General						
Service						
3,000 to						
4,999 kW	81.41	N/A	63.69%	80.13	80	80-120
Large Use	87.73	N/A	55.90%	85.55	85	85-115
Unmetered						
Scattered						
Load	97.42	N/A	133.38%	116.90	115.10	80-120
Sentinel						
Lighting	56.53	30.02	67.58%	93.77	80	80-120
Street						
Lighting	74.96	83.27	80.96%	80.02	80.96	70-120

For the purpose of obtaining complete settlement of all issues, the Parties accept the resulting Veridian's proposed cost allocation, including the revenue-to-cost ratios, for the 2014 test year.

An updated version of Appendix 2-P (Cost Allocation) has been provided in Attachment "B".

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8.3

Is the proposed rate design including the class-specific fixed and variable splits and any

applicant-specific rate classes appropriate?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 8, Tab 2, Schedule 1

Exhibit 8, Tab 2, Schedule 2

For the purposes of settlement and subject to the changes in revenue requirement and rates set

forth in this Agreement, the Parties accept, as appropriate, the rate harmonization proposal set out

in Veridian's application.

In its application, Veridian proposed maintaining the existing fixed and variable splits for rate

classes with the exception of the classes of GS 50 to 2,999 kW, GS 3,000 to 4,999 kW and Large

Use where the fixed and variable splits would be calculated by maintaining the existing dollar

value of the monthly fixed charge.

Through settlement it was agreed that Veridian's methodology is appropriate with one adjustment

where the monthly fixed charge for the GS>50 customer class is to be set at the ceiling as

determined by the updated 2014 Cost Allocation Model under the minimum system Peak Load

Carry Capability ("PLCC") adjustment.

The resulting fixed and variable rates and splits on a class basis are set out in the table below.

Table 8.3-1: Fixed and Variable Splits

		Existing	Proposed			
Rate Class	Rate	Fixed %	Variable %	Rate	Fixed %	Variable %
Residential	\$ 11.23	51.2%	48.8%	\$12.77	51.3%	48.7%
Residential Sessonal	\$ 26.85	64.1%	35.9%	\$29.15	64.1%	35.9%
General Service less than 50 kW	\$ 13.88	26.0%	74.0%	\$16.13	25.9%	74.1%
General Service 50 to 2,999 kW	\$ 136.80	20.0%	80.0%	\$103.06	15.1%	84.9%
General Service 3,000 to 4,999						
kW	\$ 5,415.56	61.0%	39.0%	\$ 5,415.56	46.9%	53.1%
Large Use	\$ 8,135.28	49.7%	50.3%	\$ 8,135.28	31.1%	68.9%
Unmetered						
Scattered Load	\$ 7.59	50.3%	49.7%	\$6.57	50.3%	49.7%
Sentinel Lighting	\$ 3.58	54.4%	45.6%	\$4.33	54.4%	45.6%
Street Lighting	\$ 0.66	53.0%	47.0%	\$0.67	53.0%	47.0%

Note: Existing Monthly Rate does not include existing Smart Meter Incremental Rate Rider (SMIRR)

Further, Veridian undertakes to the assess the relative customer density of its Residential and Residential-Seasonal customer classes in order to establish whether there is a material difference and, if so, to review the appropriateness of the density factors used in its Cost Allocation study. This assessment/review will be completed prior to Veridian's next Cost of Service application and filed with the Board as part of that application. Veridian will review, with the Intervenors, its plans for the density assessment/review prior to formally undertaking the work.

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8.4 Are the proposed Total Loss Adjustment Factors appropriate for the distributor's system

and a reasonable proxy for the expected losses?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 8, Tab 5, Schedule 1

For the purpose of obtaining complete settlement of all issues, the Parties accept that the proposed

harmonized loss factors were calculated based on the methodology outlined in section 2.11.8-

Loss Adjustment Factors of Chapter 2 of the Filing Requirements, and that they are appropriate as

set out in Veridian's Application.

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Settlement Proposal

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8.5 Is the proposed forecast of other regulated rates and charges including the proposed

Retail Transmission Service Rates appropriate?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 8, Tab 3

8.5-Staff-39

8.5-VECC-59

The Parties agree to the final rates and charges for the Retail Transmission Service Rates

("RTSR") and Low Voltage rates as revised through response to interrogatories 8.5-Staff-39 and

8.5-VECC-59. The rates have been updated for final settlement changes to the 2014 Load

Forecast and 2014 Customer Count Forecast.

The revised RTSR model has been filed as Attachment "E" to this Proposal and a live Excel

version of the model is also provided.

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The revised rates for Low Voltage are shown in the table below:

Table 8.5-1: Current and Proposed LV Rates

Table 0.5-1. Cuffell and 110	Table 6.5-1. Current and Proposed Ly Rates								
								20	14 Final
Rate Class						2014	4 As Applied	Settl	ement LV
Rate Class		Curr	ent LV Rate -	Curre	nt LV Rate -	I	LV Rate -]	Rate -
			Veridian	Gr	avenhurst	Н	armonized	Har	monized
Residential	kWh	\$	0.0006			\$	0.0009	\$	0.0010
Residential Urban Year Round*	kWh			\$	0.0029	\$	0.0009	\$	0.0010
Residential Suburban Year									
Round*	kWh			\$	0.0029	\$	0.0009	\$	0.0010
Residential Suburban Seasonal	kWh			\$	0.0029	\$	0.0012	\$	0.0013
General Service Less Than 50									
kW	kWh	\$	0.0005	\$	0.0026	\$	0.0008	\$	0.0009
General Service 50 to 2,999 kW	KW	\$	0.2462	\$	0.9486	\$	0.3826	\$	0.3858
General Service 3,000 to 4,999									
kW	KW	\$	0.2710			\$	0.4202	\$	0.4346
Large Use	KW	\$	0.2710			\$	0.4202	\$	0.4157
Unmetered Scattered Load	kWh	\$	0.0005			\$	0.0008	\$	0.0009
Sentinel Lighting	KW	\$	0.1527	\$	0.7486	\$	0.2405	\$	0.2505
Street Lighting	KW	\$	0.1609	\$	0.7333	\$	0.2514	\$	0.2618

^{*}Note: Gravenhurst Residential Urban and Residential Suburban classes are harmonized with Main Residential in 2014 as a single Residential rate class

Veridian Connections Inc.

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8.6 Is the proposed Tariff of Rates and Charges an accurate representation of the application,

subject to the Board's findings on the application?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

N/A

The Parties agree that for the purposes of settlement, the proposed Tariff of Rates and Charges is

an accurate representation of the application as adjusted in this Settlement Proposal, subject to the

Board's finding on the proposal.

Veridian has included an updated Appendix 2-Z (Tariff of Rates and Charges) in Attachment "B"

of this Proposal.

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9. ACCOUNTING

9.1 Are the proposed deferral accounts, both new and existing, account balances, allocation

methodology, disposition periods and related rate riders appropriate?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 9

9.1-Staff-40

9.1-VECC-61

For the purposes of settlement, the Parties have agreed that the account balances, allocation

methodology, disposition periods and related rate riders as presented in the updated evidence

models cited above are appropriate. The Intervenors are relying on Veridian's representation that

the amounts have been calculated appropriately.

The Parties have agreed to the allocation of the recovery of stranded meters using the

methodology proposed in interrogatory 9.1-VECC-61 where the allocation of costs to the

residential and GS < 50 kW rate classes is based on the weighted meter costs from Veridian's

2010 Cost Allocation Study. The allocation to the applicable rate classes and calculation of the

rate riders is provided in the table below.

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Table 9.1-1 - Allocation of Stranded Meter Costs and Rate Rider Calculation - Note: Residential includes Residential Seasonal

Allocation based on weighted meter costs from 2010 CAS

	2014 Forecast Customers	V Me	2010 17.1 Weighted Weighted Meter Costs-VCI Main Gravenhurst Total 2010 Sheet 17.1 Weighted Weighted Weighted Meter Costs		Weighted Meter Costs- VCI		heet I7.1 Veighted	Class %age
Residential	107,588	\$	5,029,100	\$	451,776	\$	5,480,876	76%
GS < 50 kW	8,781	\$	1,585,290	\$	130,257	\$	1,715,547	24%
		\$	6,614,390	\$	582,033	\$	7,196,423	_

Allocation of Recovery Amount		\$ 4,324,631	Recalculated Rate Riders		
	Residential	\$ 3,293,687	\$	2.55	
	GS < 50 kW	\$ 1,030,944	\$	9.78	
		\$ 4,324,631	_		

Veridian agrees to calculate the balance of Account 1576 using the actual 2013 values for all components, rather than the forecasted 2013 values as applied for and update for changes in the weighted average cost of capital resulting from this agreement. The balance of Account 1576 changes from a credit of \$6,325,889 to a credit of \$6,277,677.

The Parties have agreed that the LRAMVA amount of \$292,767 (including \$9,032 in carrying charges) as filed in response to 9.1-Staff-40 is appropriate. This amount represents savings of 8,554,400 kWh and 2,045 kW from its 2011 Program, and 9,243,409 kWh and 2,063 kW from its 2012 Program.

This Settlement Proposal will result in the following rate riders:

Table 9.1-2: Veridian Main – Rate Rider for Disposition of Deferral/Variance Account (2014)

Account (2014)						
Rate Class	Unit	Proposed Rate Rider May 1, 2014 to April 30, 2015				
Residential	kWh	\$ 0.0024				
GS<50 kW	kWh	\$ 0.0024				
GS>50 kW	kW	\$ 0.8975				
Intermediate Use	kW	\$ 1.0717				
Large Use	kW	\$ 1.2167				
Unmetered Scattered Load	kWh	\$ 0.0023				
Sentinel Lighting	kW	\$ 0.6798				
Street Lighting	kW	\$ 1.1466				

Table 9.1-3: Veridian Gravenhurst – Rate Rider for Disposition of Deferral/Variance Account (2014)

Rate Class	Unit	Proposed Rate Rider May 1, 2014 to April 30, 2015
Residential - Urban Yr Round	kWh	\$ 0.0063
Residential - Suburban Yr Round ¹	kWh	\$ 0.0063
Residential - Suburban Seasonal	kWh	\$ 0.0068
GS<50 kW	kWh	\$ 0.0060
GS>50 kW	kW	\$ 2.3425
Sentinel Lighting	kW	\$ 2.2231
Street Lighting	kW	\$ 2.5599

¹ The Applied-For rate for the Residential – Suburban Yr Round class was \$0.0064, the same as that for the Residential – Urban Yr Round class. Due to the agreed upon changes to the 2014 Test Year load forecast and forecast of customer counts, the revised calculation for this rate within the EDDVAR Continuity Schedule for the Residential – Suburban Yr Round class is \$0.0063.

The resulting difference in calculated recovery between the two rates is approximately \$800.

The Parties agree, that on the basis of ease of administration and the immaterial impact of the recovery difference, it is appropriate that the rate for the Residential – Suburban Yr Round class be set the same as that for the Residential – Urban Yr Round class at \$0.0063.

Table 9.1-4: Veridian_Main-Rate Rider for Disposition of Global Adjustment Sub-Account (2014)-Applicable only for Non-RPP

Customers – kWh billing determinant

Rate Class	Rate Rider - May 1, 2014 - Apr 30, 2015
Residential	\$ (0.0033)
General Service Less Than 50 KW	\$ (0.0033)
General Service 50 to 2,999 KW	\$ (0.0033)
General Service 3,000 to 4,999 KW	\$ (0.0033)
Large Use	\$ (0.0033)
Unmetered Scattered Load	\$ (0.0033)
Sentinel Lighting	\$ (0.0033)
Street Lighting	\$ (0.0033)

Table 9.1-5: Veridian_Gravenhurst – Rate Rider for Disposition of Global Adjustment Sub-Account (2014)-Applicable only for Non-RPP Customers – kWh billing determinant

Rate Class	Rate Rider - May 1, 2014 - Apr 30, 2015
Residential Urban Year-Round	\$ (0.0230)
Residential Suburban Year Round	\$ (0.0230)
Residential Suburban Seasonal	\$ (0.0230)
General Service Less Than 50 KW	\$ (0.0230)
General service 50 to 4,999 KW	\$ (0.0230)
Street lighting	\$ (0.0230)

Table 9.1-6: Rate Rider for Recovery of Stranded Meter Costs - Monthly Fixed Charge billing determinant

Rate Class	Rate Riders
Residential	
Residential-Seasonal	\$ 2.55
GS < 50 kW	\$ 9.78

Table 9.1-7: Rate Rider for Disposition of Account 1576

Rate Class	Unit	Rate Rider
Residential	kWh	\$ (0.0038)
Residential - Seasonal	kWh	\$ (0.0154)
GS under 50 kW	kWh	\$ (0.0025)
GS over 50 kW	kW	\$ (0.5251)
Intermediate Use	kW	\$ (0.5224)
Large Use	kW	\$ (0.6012)
Unmetered Scattered Load	kWh	\$ (0.0033)
Sentinel Lighting	kW	\$ (4.1664)
Street Lighting	kW	\$ (1.4675)

New Variance Account

Veridian is planning to proceed with three investments whose costs may be eligible for provincial rate protection under O.Reg 330/09. The investments, comprised of two renewable enabling improvement projects (Communication Platform and Micro-Grid) and one renewable expansion project (Index Energy), and the associated forecasted costs and IESO payment amounts are detailed under issue 5.1.

Veridian seeks the establishment of a new variance account for the purpose of tracking any variance between the IESO payment amounts it receives and the actual costs it incurs that would be eligible for recovery.

The Parties agree that a variance account should be established in keeping with the Board's Filing Requirements for Electricity Distribution Rate Applications, dated July 17, 2013. Appendix 2-FB notes that:

The difference between the actual costs of approved eligible investments and revenue received from the IESO should be recorded in a variance account. The Board may provide regulatory accounting guidance regarding a variance account either in an individual proceeding or on a general basis.

A draft accounting order for this account is found in Attachment "H" to this Settlement Proposal.

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The Parties concur that the prudence of the planned investments, including the costs recorded in

the account and their eligibility for provincial rate protection under O. Reg 330/09 and any

disposition and recovery of variance account balances, are matters that will be addressed and

determined in a future proceeding.

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9.2 Have all impacts of any changes in accounting standards, policies, estimates and

adjustments been properly identified, and is the treatment of each of these impacts

appropriate?

Status: Complete Settlement

Supporting Parties: VCI, CCC, EP, SEC and VECC

Evidence:

Exhibit 1, Tab 4, Schedule 15

Exhibit 1, Tab 4, Tab 17

The Parties agree that changes in accounting standards, policies, estimates and adjustments have

been properly identified, and the treatment of these impacts is appropriate.

EB-2013-0174 Veridian Connections Inc. Settlement Proposal Date Filed: March 26, 2014 Attachment A

Attachment 'A'

Board Approved Issues List

Approved Issues List Veridian Connections Inc. 2014 Cost of Service Rate Application EB-2013-0174

1. Foundation

- 1.1 Does the planning (regional, infrastructure investment, asset management etc.) undertaken by the applicant and outlined in the application support the appropriate management of the applicant's assets?
- 1.2 Are the customer engagement activities undertaken by the applicant commensurate with the approvals requested in the application?

2. Performance Measures

2.1 Does the applicant's performance in the areas of: (1) delivering on Board-approved plans from its most recent cost of service decision; (2) reliability performance; (3) service quality, and (4) efficiency benchmarking, support the application?

3. Customer Focus

3.1 Are the applicant's proposed capital expenditures and operating expenses appropriately reflective of customer feedback and preferences?

4. Operational Effectiveness

- 4.1 Does the applicant's distribution system plan appropriately support continuous improvement in productivity, the attainment of system reliability and quality objectives, and the level of associated revenue requirement requested by the applicant?
- 4.2 Are the applicant's proposed OM&A expenses clearly driven by appropriate objectives and do they show continuous improvement in cost performance?
- 4.3 Are the applicant's proposed operating and capital expenditures appropriately paced and prioritized to result in reasonable rates for customers, or is any additional rate mitigation required?

5. Public Policy Responsiveness

5.1 Do the applicant's proposals meet the obligations mandated by government in areas such as renewable energy and smart meters and any other government mandated obligations?

6. Financial Performance

- 6.1 Do the applicant's proposed rates allow it to meet its obligations to its customers while maintaining its financial viability?
- 6.2 Has the applicant adequately demonstrated that the savings resulting from its operational effectiveness initiatives are sustainable?

7. Revenue Requirement

- 7.1 Is the proposed Test year rate base including the working capital allowance reasonable?
- 7.2 Are the proposed levels of depreciation/amortization expense appropriately reflective of the useful lives of the assets and the Board's accounting policies?
- 7.3 Are the proposed levels of taxes appropriate?
- 7.4 Is the proposed allocation of shared services and corporate costs appropriate?
- 7.5 Are the proposed capital structure, rate of return on equity and short and long term debt costs appropriate?
- 7.6 Is the proposed forecast of other revenues including those from specific service charges appropriate?
- 7.7 Has the proposed revenue requirement been accurately determined from the operating, depreciation and tax (PILs) expenses and return on capital, less other revenues?

8. Load Forecast, Cost Allocation and Rate Design

- 8.1 Is the proposed load forecast, including billing determinants an appropriate reflection of the energy and demand requirements of the applicant?
- 8.2 Is the proposed cost allocation methodology including the revenue-to-cost ratios appropriate?
- 8.3 Is the proposed rate design including the class-specific fixed and variable splits and any applicant-specific rate classes appropriate?
- 8.4 Are the proposed Total Loss Adjustment Factors appropriate for the distributor's system and a reasonable proxy for the expected losses?
- 8.5 Is the proposed forecast of other regulated rates and charges including the proposed Retail Transmission Service Rates appropriate?

8.6 Is the proposed Tariff of Rates and Charges an accurate representation of the application, subject to the Board's findings on the application?

9. Accounting

- 9.1 Are the proposed deferral accounts, both new and existing, account balances, allocation methodology, disposition periods and related rate riders appropriate?
- 9.2 Have all impacts of any changes in accounting standards, policies, estimates and adjustments been properly identified, and is the treatment of each of these impacts appropriate?

EB-2013-0174 Veridian Connections Inc. Settlement Proposal Date Filed: March 26, 2014 Attachment B

Attachment 'B'

Updated Chapter 2 Appendices

 File Number:
 EB-2013-0174

 Exhibit:
 2

 Tab:
 3

 Schedule:
 10

 Page:
 1

Date: 26-Mar-14

Appendix 2-AB Table 2 - Capital Expenditure Summary from Chapter 5 Consolidated Distribution System Plan Filing Requirements

First year of Forecast Period: 2014

							Historical Perio	d (previous plan	n1 & actual)								Forecast P	eriod (plan	ned)	
CATEGORY		2009			2010		2011				2012		2013			2014	2015	2016	2017	2018
CATEGORT	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual ²	Var	2014	2013	2010	2017	2010
	\$ '	000	%	\$ '(000	%	\$ '0	00	%	\$	'000	%	\$ '0	000	%		\$ '000			
System Access		3,836			6,670			9,475	-		20,246	1	17,769	8,131	-54.2%	21,168	21,740	15,869	11,323	34,018
System Renewal		5,106			3,003			2,499	-		6,418	-	6,215	6,012	-3.3%	6,974	14,728	11,441	14,732	10,117
System Service		6,995			3,681			7,644	-		6,992		5,937	5,203	-12.4%	3,750	63	275	1,241	
General Plant		3,656			9,829	-		6,805			6,501		3,289	4,612	40.2%	4,291	4,515	3,676	2,943	2,650
Less: Capital		0.745			0.505			5 700			0.007		0.505	F 070	44.70/	40.705	44.074	F 474	F 470	E 470
Contributions		- 3,715			- 2,595			- 5,788			- 6,007		- 9,525	- 5,270	-44.7%	- 10,705	- 11,674	- 5,471	- 5,472	- 5,472
TOTAL NET		45.070			00.500			00.005			04.440		00.005	40.000	04.407	05.470	00.070	05 700	04.700	44.044
EXPENDITURE	-	15,878		_	20,589		-	20,635	-	-	34,149	-	23,685	18,688	-21.1%	25,478	29,372	25,790	24,768	41,314
System O&M		\$ 6,418			\$ 6,589			\$ 7,085			\$ 8,327		\$ 8,955	\$ 8,737	-2.4%	\$ 8,341	n/a	n/a	n/a	n/a

Notes to the Table:

- 1. Historical "previous plan" data is not required unless a plan has previously been filed
- 2. Indicate the number of months of 'actual' data included in the last year of the Historical Period (normally a 'bridge' year):

12 Plan values in 2013 represent the values as filed with application 10/31/2013.

Actual values have been updated to be correct as of year-end 2013.

Explanatory Notes on Variances (complete only if applicable)

Notes on shifts in forecast vs. histrical budgets by category

Notable in 2014 are higher than typical System Access spending levels. This is due to approximately \$16 million in road relocation projects planned with the bulk of that spending related to the extension of Hwy 407. There is also a significant increase in spending in that category in 2018, due to an expected investment in a TS to serve the Seaton area in North Pickering. The new TS is orecast to come into service in 2018 at a cost of \$21 million. System Renewal spending is significantly higher in the forecast period due to the implementation of Asset Condition Assessment related nvestments. System Renewal spending decreases somewhat over the forecast period as substation related projects are reduced later in the period. Lower than historical spending in System Service projects are noted in the forecast period due to the significant level of spending in the System Access and System Renewal categories. General Plant spending will be lower in the forecast period day the typical amount of spending in the historical period. Capital contributions are steady in forecast period as Veridian is anticipating a level amount of residential and GS connections.

 over year Plan vs	A -4 1 1	. f T - k - l F	

Notes on year over year Plan vs. Actu Not applicable- no previous DSP filed.

Notes on Plan vs. Actual variance trends for individual expenditure categories

Not applicable- no previous DSP filed.

ile Number:	EB-2013-0174
Exhibit:	2
Tab:	1
Schedule:	2
Page:	
Date:	26-Mar-14

Appendix 2-BA (Excluding WIP) Fixed Asset Continuity Schedule - CGAAP/ASPE/USGAAP

Year 201

				Cos	t		J L					
CCA Class	OEB	Description	Opening Balance	Additions	Disposals	Closing Balance		Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
		Miscellaneous Intangible Plant	\$ 667,784			\$ 881,150	-\$	477,173			-\$ 597,478	
40	1611	Computer Software (Formally known as	,			,		,	•		,	
12	1611	Account 1925)	\$ 9,138,177	\$ 1,336,789		\$ 10,474,966	-\$	5,450,630	-\$ 1,491,767		-\$ 6,942,397	\$ 3,532,569
CEC	1612	Land Rights (Formally known as Account										
		1906)	\$ 701,935			\$ 702,185	-\$	340,735	-\$ 10,230		-\$ 350,965	\$ 351,220
N/A	1805	Land	\$ 685,405			\$ 685,405					\$ -	\$ 685,405
47		Buildings	\$ 671,993			\$ 671,993	-\$	484,606	-\$ 9,382		-\$ 493,988	\$ 178,005
13	1810	Leasehold Improvements				\$ -					\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ 176,775			\$ 176,775	-\$	37,764	-\$ 7,066		-\$ 44,830	\$ 131,945
47	1820	Distribution Station Equipment <50 kV	\$ 29,565,894	\$ 634,751		\$ 30,200,645	-\$	14,795,649	-\$ 889,163		-\$ 15,684,812	\$ 14,515,833
47	1825	Storage Battery Equipment				\$ -					\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 35,241,945	\$ 2,680,111		\$ 37,922,056	-\$	16,277,698	-\$ 1,341,495		-\$ 17,619,193	\$ 20,302,863
47	1835	Overhead Conductors & Devices	\$ 55,393,131	. \$ 2,383,339		\$ 57,776,470	-\$	30,307,308	-\$ 1,796,246		-\$ 32,103,554	\$ 25,672,916
47	1840	Underground Conduit	\$ 57,804,905	\$ 765,702		\$ 58,570,607	-\$	35,038,377	-\$ 2,202,542		-\$ 37,240,919	\$ 21,329,688
47	1845	Underground Conductors & Devices	\$ 26,432,862	\$ 1,294,689		\$ 27,727,551	-\$	6,724,762	-\$ 1,034,215		-\$ 7,758,977	\$ 19,968,574
47	1850	Line Transformers	\$ 66,482,559	\$ 2,800,246		\$ 69,282,805	-\$	34,925,982	-\$ 2,544,523		-\$ 37,470,505	\$ 31,812,300
47	1855	Services (Overhead & Underground)	\$ 28,507,850			\$ 30,297,740	-\$	11,159,846			-\$ 12,240,139	\$ 18,057,601
47	1860	Meters	\$ 18,326,227	<u> </u>	-\$ 8,455,330	\$ 10,655,117	-\$	2,456,202	-\$ 446,175		-\$ 2,902,377	\$ 7,752,740
47	1860	Meters (Stranded Meters)	Ų 10,520,227	\$ 8,455,330	\$ 0,133,330	\$ 8,455,330	-\$	2,681,744	-\$ 592,365		-\$ 3,274,109	\$ 5,181,221
47	1860	Meters (Smart Meters)		9 0,433,330		\$ -	Ÿ	2,001,744	ÿ 332,303		\$ 5,274,103	\$ -
N/A	1905	Land	\$ 1,035,731			\$ 1,035,731	1 -				\$ -	\$ 1,035,731
47	1908	Buildings & Fixtures	\$ 9,824,213			\$ 15,410,491	ć	3,135,756	-\$ 379.464		-\$ 3,515,220	\$ 11,895,271
13	1910	Leasehold Improvements	\$ 9,824,213	<u> </u>		\$ 1,152,891	-> c	656.602	-\$ 3/9,404		-\$ 5,515,220 -\$ 656,602	\$ 496,289
8	1915		. , , ,				-> ¢	,	ć 100.420			
		Office Furniture & Equipment (10 years)	\$ 3,232,928	\$ \$ 649,558		7 0,000,000	-\$	2,388,935	-\$ 188,438		-\$ 2,577,373	\$ 1,305,113
8	1915	Office Furniture & Equipment (5 years)				Y					·	\$ -
10	1920	Computer Equipment - Hardware				\$ -	4				\$ -	\$ -
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$ 6,274,383	\$ 224,814		\$ 6,499,197	-\$	5,042,625	-\$ 396,290		-\$ 5,438,915	\$ 1,060,282
45.1	1920	Computer EquipHardware(Post Mar. 19/07)				4					4	
10	1930	Transportation Equipment	\$ 5,707,487	\$ 2,246,560	-\$ 294.385	\$ 7.659.662	-\$	2,706,933	-\$ 767,018	\$ 211,616	-\$ 3,262,335	\$ 4.397.327
8	1935	Stores Equipment	\$ 408,496	1	\$ 23.,303	\$ 408,496	-\$	404,990	-\$ 721	ψ <u>211,010</u>	-\$ 405,711	\$ 2,785
8	1940	Tools, Shop & Garage Equipment	\$ 2,141,502			\$ 2,194,700	-Ş	1,897,325	-\$ 69,859		-\$ 1,967,184	\$ 227,516
8	1945	Measurement & Testing Equipment	\$ 80,864			\$ 80,864	<u>ب</u>	63,388			-\$ 1,307,184	\$ 9,961
8	1945	Power Operated Equipment	\$ 80,804	•		\$ 60,864	-ş	03,388	-\$ 7,515		-\$ 70,903 \$ -	\$ 9,961
8			ć 542.4CF	7.400		7	ć	407.046	ć 20.740		-\$ 428,694	Ψ
ď	1955	Communications Equipment	\$ 513,165	\$ 7,103		\$ 520,268	->	407,946	-\$ 20,748		-> 428,694	\$ 91,574
8	1955	Communication Equipment (Smart Meters)				\$ -					\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ 177,107	\$ 11,780		\$ 188,887	-\$	862			-\$ 862	\$ 188,025
47	1970	Load Management Controls Customer				ć					ć	¢.
47		Premises				\$ -					\$ -	5 -
47	1975	Load Management Controls Utility Premises				\$ -					\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 5,308,812	\$ 4,445		\$ 5,313,257	-\$	2,948,374	-\$ 293,972		-\$ 3,242,346	\$ 2,070,911
47	1985	Miscellaneous Fixed Assets				\$ -					\$ -	\$ -
47	1990	Other Tangible Property				\$ -					\$ -	\$ -
47	1995	Contributions & Grants	-\$ 45,880,811	\$ 2,594,578		-\$ 48,475,389	\$	9,018,877	\$ 1,836,231		\$ 10,855,108	-\$ 37,620,281
	etc.					\$ -					\$ -	\$ -
						\$ -					\$ -	\$ -
		Sub-Total	\$ 319,763,356	\$ 29,338,694	-\$ 8,749,715	\$ 340,352,336	-\$	171,793,335	-\$ 13,853,561	\$ 211,616	-\$ 185,435,280	\$ 154,917,056
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -					\$ -	\$ -

	Less Other Non Rate-Regulated Utility																
	Assets (input as negative)							\$ -							\$	-	\$ -
	Total PP&E	\$	319,763,356	\$ 29,33	3,694	-\$ 8,749	,715	\$ 340,352,336	-\$	171,793,335	-\$	13,853,561	\$	211,616	-\$	185,435,280	\$ 154,917,056
		_							Less	s: Fully Allocated Depreciation	n						
10	Transportation								Tran	sportation			-\$	767,018			
8	Stores Equipment								Store	es Equipment							
		_							Net I	Depreciation			-\$	13,086,543			

Appendix 2-BA (Excluding WIP) Fixed Asset Continuity Schedule - CGAAP/ASPE/USGAAP

Year 2011

			Cost Accumulated Depreciation									
CCA Class	OEB	Description	Opening Balance	Additions	Disposals	Closing Balance		Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
0	1610	Miscellaneous Intangible Plant	\$ 881,150	\$ 4,825		\$ 885,975	-\$	597,478	-\$ 117,110		-\$ 714,588	\$ 171,387
12	1611	puter Software (Formally known as Account 1	\$ 10,474,966	\$ 999,237		\$ 11,474,203	-\$	6,942,397	-\$ 1,533,883		-\$ 8,476,280	\$ 2,997,923
CEC	1612	and Rights (Formally known as Account 1906	\$ 702,185	\$ 58,745		\$ 760,930	-\$	350,965	-\$ 10,825		-\$ 361,790	\$ 399,140
N/A	1805	Land	\$ 685,405	\$ 1,805	-\$ 35,651	\$ 651,559	\$	-			\$ -	\$ 651,559
47	1808	Buildings	\$ 671,993			\$ 671,993	-\$	493,988	-\$ 9,382		-\$ 503,370	\$ 168,623
13	1810	Leasehold Improvements	\$ -			\$ -	\$	-			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ 176,775			\$ 176,775	-\$	44,830	-\$ 7,066		-\$ 51,896	\$ 124,879
47	1820	Distribution Station Equipment <50 kV	\$ 30,200,645	\$ 3,376,774		\$ 33,577,419	-\$	15,684,812	-\$ 953,221	\$ 243	-\$ 16,637,790	\$ 16,939,629
47	1825	Storage Battery Equipment	\$ -			\$ -	\$	-			\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 37,922,056	\$ 3,626,994		\$ 41,549,050	-\$	17,619,193	-\$ 1,461,236		-\$ 19,080,429	\$ 22,468,621
47	1835	Overhead Conductors & Devices	\$ 57,776,470	\$ 3,195,344		\$ 60,971,814	-\$	32,103,554	-\$ 1,872,814		-\$ 33,976,368	\$ 26,995,446
47	1840	Underground Conduit	\$ 58,570,607	\$ 1,171,919		\$ 59,742,526	-\$	37,240,919	-\$ 2,145,648		-\$ 39,386,567	\$ 20,355,959
47	1845	Underground Conductors & Devices	\$ 27,727,551	\$ 2,745,251		\$ 30,472,802	-\$	7,758,977	-\$ 1,106,775		-\$ 8,865,752	\$ 21,607,050
47	1850	Line Transformers	\$ 69,282,805	\$ 2,595,280		\$ 71,878,085	-\$	37,470,505	-\$ 2,596,453		-\$ 40,066,958	\$ 31,811,127
47	1855	Services (Overhead & Underground)	\$ 30,297,740			\$ 32,333,216	-\$	12,240,139	. , ,		-\$ 13,384,697	\$ 18,948,519
47	1860	Meters	\$ 10,655,117	\$ 434,907		\$ 11,090,024	-\$	2,902,377	-\$ 800,507		-\$ 3,702,884	\$ 7,387,140
47	1860	Meters (Stranded Meters)	\$ 8,455,330	\$ 5,693		\$ 8,461,023	-\$	3,274,109	-\$ 257,368		-\$ 3,531,477	\$ 4,929,546
47	1860	Meters (Smart Meters)	\$ -			\$ -	\$	5 -			\$ -	\$ -
N/A	1905	Land	\$ 1,035,731			\$ 1,035,731	\$	-			\$ -	\$ 1,035,731
47	1908	Buildings & Fixtures	\$ 15,410,491	\$ 4,308,915		\$ 19,719,406	-Ś	3,515,220	-\$ 506,291		-\$ 4,021,511	\$ 15,697,895
13	1910	Leasehold Improvements	\$ 1,152,891	, , , , , , , , , , , , , , , , , , , ,		\$ 1,152,891	-S	656,602	-\$ 107,269		-\$ 763,871	\$ 389,020
8	1915	Office Furniture & Equipment (10 years)	\$ 3,882,486	\$ 403,252		\$ 4,285,738	-5	2,577,373	-\$ 124,854		-\$ 2,702,227	\$ 1,583,511
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	Ś	-	, , , , , , , , , , , , , , , , , , , ,		\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ -			Š -	Ś	-			\$ -	s -
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$ 6,499,197	\$ 256,311		\$ 6,755,508	-\$	5,438,915	-\$ 374,237		-\$ 5,813,152	\$ 942.356
45.1	1920	Computer EquipHardware(Post Mar. 19/07)				\$ -	Ś	-			\$ -	s -
10	1930	Transportation Equipment	\$ 7.659.662	\$ 796,777	-\$ 246.909	\$ 8.209.530	-\$	3.262.335	-\$ 920.414	\$ 239.801	-\$ 3.942.948	\$ 4,266,582
8	1935	Stores Equipment	\$ 408,496		7 2.0,000	\$ 417,234	-S	405,711	-\$ 1,161		-\$ 406,872	\$ 10,362
8	1940	Tools, Shop & Garage Equipment	\$ 2,194,700			\$ 2,263,257	-\$	1,967,184	-\$ 75,251		-\$ 2,042,435	\$ 220,822
8	1945	Measurement & Testing Equipment	\$ 80,864	\$ 51,648		\$ 132,512	-S		-\$ 7.438		-\$ 78,341	\$ 54,171
8	1950	Power Operated Equipment	\$ -	7 0-,0.0		\$ -	Ś	-	7 1,155		\$ -	\$ -
8	1955	Communications Equipment	\$ 520,268	\$ 735		\$ 521,003	-\$	428,694	-\$ 17,451		-\$ 446,145	\$ 74,858
8	1955	Communication Equipment (Smart Meters)	\$ -	Ψ 733		\$ -	Ś	.20,03 .	Ψ 177151		\$	\$ -
8	1960	Miscellaneous Equipment	\$ 188,887	\$ 13,999		\$ 202,886	_\$	862	-\$ 13,465		-\$ 14,327	\$ 188,559
47	1970	oad Management Controls Customer Premise		7 13,333		\$ 202,880	¢	5 -	2 13,403		\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -			\$ -	¢				\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 5,313,257	\$ 262,025		\$ 5,575,282	, ¢	3,242,346	-\$ 282,670		-\$ 3,525,016	\$ 2,050,266
47	1985	Miscellaneous Fixed Assets	\$ 3,313,237	202,023		\$ 3,373,262	0	3,242,340	202,070		\$ 3,323,010	\$ 2,050,200
47	1990	Other Tangible Property	\$ -			· ·	6	,			¢ -	•
47	1995	Contributions & Grants	-\$ 48,475,389	-\$ 5.788.348		-\$ 54,263,737	ç	10.855.108	\$ 2,052,573		\$ 12,907,681	-\$ 41.356.056
41	1990	Continuutons & Grants	40,475,369	-> 3,700,340		-ب ع4,203,737 خ	٦	, 10,055,108	کررن کر کررن کر		12,707,061 خ	-ψ 41,330,U30 e
		Sub-Total	\$ 340,352,336	\$ 20,634,859	-\$ 282,560	\$ 360,704,635	-\$	185,435,280	-\$ 14,394,774	\$ 240.044	-\$ 199,590,010	\$ 161,114,625
		Less Socialized Renewable Energy Generation Investments (input as negative)		25,55 4,665	- 202,000	\$ -			+ 1 ijee iji i 4	2.0,044	\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -					\$ -	\$ -
		Total PP&E	\$ 340,352,336	\$ 20,634,859	-\$ 282,560	\$ 360,704,635	-\$	185,435,280	-\$ 14,394,774	\$ 240,044	-\$ 199,590,010	\$ 161,114,625

Less: Fully Allocated Depreciation

10	Transportation
8	Stores Equipment

Transportation
Stores Equipment
Net Depreciation

-\$ 920,414 -\$ 13,474,360

Appendix 2-BA (Excluding WIP) Fixed Asset Continuity Schedule - CGAAP/ASPE/USGAAP

Year 2012

				Cost								
CCA	055			A 1 150	ā: .							
Class 0		Description Miscellaneous Intangible Plant	Opening Balance	Additions	Disposals	Closing Balance	- -	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1610 1611	puter Software (Formally known as Account 1	\$ 885,975 \$ 11,474,203			\$ 1,369,935 \$ 14,469,256		,	-\$ 166,631 -\$ 1,670,044		-\$ 881,219 -\$ 10.146.324	\$ 488,716 \$ 4.322,932
CEC	1611	and Rights (Formally known as Account 1906	, , ,	,,							, .,.	
N/A	1805	Land	\$ 760,930 \$ 651.559			\$ 769,981 \$ 651.559		361,790	-\$ 10,756		-\$ 372,546	\$ 397,435 \$ 651,559
47	1805	Buildings	. ,			7		-	A 5.500		-\$ 508.936	7,
	1810		\$ 671,993 \$ -			\$ 671,993 \$ -	->	503,370	-\$ 5,566		-\$ 508,936	\$ 163,057 \$ -
13 47	1815	Leasehold Improvements Transformer Station Equipment >50 kV	\$ 176,775	\$ 40,040		\$ 216,815	5 -5	51,896	-\$ 4,320		-\$ 56.216	Ψ
47	1820	Distribution Station Equipment <50 kV	\$ 33,577,419	<u> </u>		\$ 36,069,076		5 16.637.790	-\$ 4,320 -\$ 686.031		-\$ 56,216 -\$ 17.323.821	\$ 160,599 \$ 18.745.255
47	1825	Storage Battery Equipment	\$ 33,377,419	\$ 2,491,037		\$ 30,009,070	-3	16,637,790	-\$ 080,031		-\$ 17,323,821 c	\$ 10,745,255 e
47	1830	Poles, Towers & Fixtures	\$ 41,549,050	\$ 3,596,280		\$ 45,145,330	7	19,080,429	-\$ 698,521		-\$ 19,778,950	\$ 25,366,380
47	1835	Overhead Conductors & Devices	\$ 41,349,030			\$ 45,145,530		33,976,368			-\$ 19,778,950 -\$ 34,961,226	\$ 29,197,468
47	1840	Underground Conduit	\$ 59,742,526			\$ 64,158,694	_	39,386,567			-\$ 34,961,226 -\$ 39,836,500	\$ 29,197,466
47	1845	Underground Conductors & Devices	\$ 39,742,802			\$ 36,180,789		8,865,752			-\$ 39,836,300 -\$ 9,651,938	\$ 26,528,851
47							_					
47	1850 1855	Line Transformers Services (Overhead & Underground)	\$ 71,878,085 \$ 32,333,216			\$ 76,985,832 \$ 34,705,852		3 40,066,958	. , ,		-\$ 41,548,803 -\$ 13,898,429	\$ 35,437,029 \$ 20,807,423
47	1860	Meters	\$ 32,333,210			\$ 34,705,852		3,702,884			-\$ 13,898,429 -\$ 4,703,861	\$ 14,667,089
47	1860	Meters (Stranded Meters)	\$ 17,802,990	\$ 1,567,960		\$ 19,370,930		3,531,477	-\$ 1,000,977 -\$ 254.992		-\$ 4,703,861 -\$ 3,786,469	\$ 4,674,554
47	1860	Meters (Stranded Meters) Meters (Smart Meters)	\$ 8,461,023			\$ 6,401,023	-3	5,531,477	-\$ 254,992		-\$ 3,780,409	\$ 4,674,554
N/A	1905	Land	\$ 1,035,731			\$ 1,035,731	3	-			\$ -	\$ 1,035,731
47	1905	Buildings & Fixtures	\$ 1,033,731			\$ 1,035,731		5 4,021,511	-\$ 1,078,053		-\$ 5,099,564	\$ 15,417,724
13	1910	Leasehold Improvements	\$ 1,152,891	3 /97,882		\$ 20,517,288		763,871	-\$ 1,076,053 -\$ 551,059		-\$ 5,099,564	-\$ 162,039
8	1915	Office Furniture & Equipment (10 years)	\$ 4,285,738	\$ 45,854		\$ 4,331,592		2,702,227	-\$ 331,039 -\$ 200,700		-\$ 1,314,930	\$ 1,428,665
8	1915	Office Furniture & Equipment (10 years)	\$ 4,265,756	3 43,634		\$ 4,331,332		2,702,227	-\$ 200,700		-\$ 2,302,327	\$ 1,420,000
10	1920	Computer Equipment - Hardware	\$ -			\$ -		-			ċ -	ф -
45	1920	Computer EquipHardware(Post Mar. 22/04)	т	\$ 414,259		\$ 7,169,767	7 6	5,813,152	-\$ 374,997		-\$ 6,188,149	\$ 981,618
45.1	1920	Computer EquipHardware(Post Mar. 19/07)	¢ 0,733,300	3 414,239		\$ 7,105,707	-9	3,813,132	-Ş 3/4,55/		-3 0,100,149	\$ 901,010 e
10	1930	Transportation Equipment	\$ 8,209,530	\$ 528,684	-\$ 126,021	\$ 8,612,193	, ,	3,942,948	-\$ 511,200	\$ 126,021	-\$ 4,328,127	\$ 4,284,066
8	1935	Stores Equipment	\$ 417.234	3 320,004	-5 120,021	\$ 417.234		3,342,348	-\$ 1,151	7 120,021	-\$ 408,023	\$ 9.211
8	1940	Tools, Shop & Garage Equipment	\$ 2,263,257	\$ 42.845		\$ 2,306,102		5 2,042,435	-\$ 1,131 -\$ 32,541		-\$ 2,074,976	\$ 231,126
8	1945	Measurement & Testing Equipment	\$ 132,512	7 42,643		\$ 132,512		78,341	-\$ 52,541 -\$ 6,020		-\$ 2,074,370	\$ 48,151
8	1950	Power Operated Equipment	\$ 132,312			\$ 132,312		78,341	-\$ 0,020		-3 64,301 ¢ -	\$ 40,131
8	1955	Communications Equipment	\$ 521,003	\$ 229,446		\$ 750,449	, ,	\$ 446,145	-\$ 23,797		-\$ 469,942	\$ 280,507
8	1955	Communication Equipment (Smart Meters)	\$ 321,003	3 229,440		\$ 730,449	2 -9	440,143	-\$ 23,737		-3 409,942	\$ 200,507
8	1960	Miscellaneous Equipment	\$ 202,886	\$ 49,736		\$ 252,622	2 5	14,327	-\$ 29,424		-\$ 43,751	\$ 208.871
47	1970	oad Management Controls Customer Premise		3 43,730		\$ 232,022		14,327	-5 25,424		-5 43,731	\$ 200,071
47	1975	Load Management Controls Utility Premises	\$ -			\$ -		-			\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 5,575,282	\$ 121.294		\$ 5,696,576	5 5	3,525,016	-\$ 234.938		-\$ 3,759,954	\$ 1,936,622
47	1985	Miscellaneous Fixed Assets	\$ 3,373,282	7 121,234		\$ 3,030,370	<u></u>	3,323,010	234,330		\$ 3,739,934	\$ 1,330,022
47	1990	Other Tangible Property	Ġ			\$ -	d				Ġ -	\$ -
47	1995	Contributions & Grants	-\$ 54,263,737	-\$ 6,006,797		-\$ 60,270,534	1 4	12,907,681	\$ 1,480,287		\$ 14,387,968	-\$ 45,882,566
7,	1000	Contributions & Cranto	\$ -	9 0,000,737		\$ 00,2,0,334		12,507,081	2 1,700,207		\$ 14,507,500	\$
		Sub-Total	\$ 367,417,601	\$ 27,436,481	-\$ 126,021	\$ 394,728,061	-\$	199,590,010	-\$ 10,277,985	\$ 126,021	-\$ 209,741,974	\$ 184,986,087
		Less Socialized Renewable Energy	, , ,	, , , , , , ,	,-=-		ΤĽ		, ,	,		. ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
		Generation Investments (input as negative)				_					1.	
						\$ -	╛┢				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -					s -	s -
		Total PP&E	\$ 367,417,601	\$ 27.436.481	-\$ 126.021	\$ 394,728,061	-\$	199.590.010	-\$ 10.277.985	\$ 126,021	-\$ 209,741,974	\$ 184.986.087

10	Transportation	
8	Stores Equipment	

 Less: Fully Allocated Depreciation
 -\$ 511,200

 Stores Equipment
 -\$ 9,766,785

Appendix 2-BA (Exlcuding WIP) Fixed Asset Continuity Schedule - CGAAP/ASPE/USGAAP

Year 2013

				Cos	t		Accumulated Depreciation					
CCA Class	OEB	Description	Opening Balance	Additions	Disposals	Closing Balance		Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
0	1610	Miscellaneous Intangible Plant	\$ 1,369,935	\$ 203,593		\$ 1,573,528	-5	881,219	-\$ 281,223		\$ 1,162,442	\$ 411,086
12	1611	Computer Software (Formally known as Account 1925)	\$ 14,469,256	\$ 1,825,306		\$ 16,294,562	-5	10,146,324	-\$ 2,447,727	_	\$ 12,594,051	\$ 3,700,511
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 769,981	\$ 8,697		\$ 778,678	-5	372,546	-\$ 10,933		\$ 383,479	\$ 395,199
N/A	1805	Land	\$ 651,559			\$ 651,559		-			\$ -	\$ 651,559
47	1808	Buildings	\$ 671,993			\$ 671,993	-3	508,936	-\$ 5,566	-	\$ 514,502	\$ 157,491
13	1810	Leasehold Improvements	\$ -			\$ -		-			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ 216,815			\$ 216,815	-3	56,216	-\$ 4,821		\$ 61,037	\$ 155,778
47	1820	Distribution Station Equipment <50 kV	\$ 36,069,076	\$ 2,250,430		\$ 38,319,506	_:	17,323,821	-\$ 740,798		\$ 18,064,619	\$ 20,254,887
47	1825	Storage Battery Equipment	\$ -			\$ -	:	-			\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 45,145,330			\$ 48,405,963	-3	19,778,950	-\$ 781,879		\$ 20,560,829	\$ 27,845,134
47	1835	Overhead Conductors & Devices	\$ 64,158,694	\$ 2,495,322		\$ 66,654,016	_:	- / /	-\$ 1,042,307		\$ 36,003,533	\$ 30,650,483
47	1840	Underground Conduit	\$ 63,396,553	\$ 2,313,207		\$ 65,709,760	_:	39,836,500	-\$ 499,660		\$ 40,336,160	\$ 25,373,600
47	1845	Underground Conductors & Devices	\$ 36,180,789	\$ 2,779,089		\$ 38,959,878	_:	9,651,938	-\$ 904,395		\$ 10,556,333	\$ 28,403,545
47	1850	Line Transformers	\$ 76,985,832	\$ 3,028,642		\$ 80,014,474		41,548,803	-\$ 1,610,950		\$ 43,159,753	\$ 36,854,721
47	1855	Services (Overhead & Underground)	\$ 34,705,852	\$ 2,166,042		\$ 36,871,894	-3	13,898,429	-\$ 563,732		\$ 14,462,161	\$ 22,409,733
47	1860	Meters	\$ 19,370,950	\$ 830,814		\$ 20,201,764	-3	4,703,861	-\$ 1,073,022		\$ 5,776,883	\$ 14,424,881
47	1860	Meters (Stranded Meters)	\$ 8,461,023		-\$ 8,461,023	\$ -	-3	3,786,469	-\$ 254,992	7 .,0, .0-	\$ -	\$ -
47	1860	Meters (Smart Meters)	Ş -			\$ -	4 13	-			\$ -	\$ -
N/A	1905	Land	\$ 1,035,731			\$ 1,035,731	4 1	-			\$ -	\$ 1,035,731
47	1908	Buildings & Fixtures	\$ 20,517,288	\$ 761,297		\$ 21,278,585	4 5	5,099,564	-\$ 1,113,946		\$ 6,213,510	\$ 15,065,075
13	1910	Leasehold Improvements	\$ 1,152,891			\$ 1,152,891	1 5	1,314,930	\$ -		\$ 1,314,930	-\$ 162,039
8	1915	Office Furniture & Equipment (10 years)	\$ 4,331,592	\$ 28,349		\$ 4,359,941	4 5	2,902,927	-\$ 204,411		\$ 3,107,338	\$ 1,252,603
8	1915	Office Furniture & Equipment (5 years)	Ş -			Ş -	4 13	-			\$ -	\$ -
10 45	1920 1920	Computer Equipment - Hardware Computer EquipHardware(Post Mar. 22/04)	\$ -			\$ -		-			\$ -	\$ -
45.1	1920	Computer EquipHardware(Post Mar. 19/07)	\$ 7,169,767	\$ 544,005		\$ 7,713,772	-	6,188,149	-\$ 477,478		\$ 6,665,627	\$ 1,048,145
10	1930	Transportation Equipment	\$ 8,612,193	\$ 220,900		\$ 8,833,093	-5	4,328,127	-\$ 551,785		\$ - \$ 4,879,912	\$ - \$ 3,953,181
8	1935	Stores Equipment	\$ 417,234			\$ 417,234	-5	408,023	-\$ 1,151	-	\$ 409,174	\$ 8,060
8	1940	Tools, Shop & Garage Equipment	\$ 2,306,102	\$ 126,655		\$ 2,432,757	-5	2,074,976	-\$ 41,016	-	\$ 2,115,992	\$ 316,765
8	1945	Measurement & Testing Equipment	\$ 132,512			\$ 132,512	-5	84,361	-\$ 6,020		\$ 90,381	\$ 42,131
8	1950	Power Operated Equipment	\$ -			\$ -	1	-			\$ -	\$ -
8	1955	Communications Equipment	\$ 750,449	\$ 317,800		\$ 1,068,249	-3	469,942	-\$ 51,160	-	\$ 521,102	\$ 547,147
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -		-			\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ 252,622	\$ 59,850		\$ 312,472	-3	43,751	-\$ 34,903	-	\$ 78,654	\$ 233,818
47	1970	Load Management Controls Customer Premises	\$ -			\$ -	,	-			\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -			\$ -		-			\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 5,696,576	\$ 736,460		\$ 6,433,036	-3	3,759,954	-\$ 263,530		\$ 4,023,484	\$ 2,409,552
47	1985	Miscellaneous Fixed Assets	\$ -			\$ -		-			\$ -	\$ -
47	1990	Other Tangible Property	\$ -			\$ -	1	-			\$ -	\$ -
47	1995	Contributions & Grants	-\$ 60,270,534	-\$ 5,269,983		-\$ 65,540,517 \$ -	۱,	14,387,968	\$ 1,668,233		\$ 16,056,201 \$ -	-\$ 49,484,316 \$ -
		Sub-Total	\$ 394,728,061	\$ 18,687,108	-\$ 8,461,023	\$ 404,954,146	∐-₹	209,741,974	-\$ 11,299,172	\$ 4,041,461 -	\$ 216,999,685	\$ 187,954,461
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -					\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -					\$ -	\$ -
		Total PP&E	\$ 394,728,061	\$ 18,687,108	-\$ 8,461,023	\$ 404,954,146	1 1-3	209,741,974	-\$ 11,299,172	\$ 4,041,461 -	\$ 216,999,685	\$ 187,954,461

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation

Transportation
Stores Equipment
Net Depreciation

-\$ 551,785 -\$ 10,747,387

Appendix 2-BA (Excluding WIP) Fixed Asset Continuity Schedule - CGAAP/ASPE/USGAAP

Year 201

Cost

Cless Colle Description Opening Balance Additions Opening Balance Additions Opening Balance Additions Opening Balance Additions Opening Balance Open	CCA		Τ		Cost	1						
0		OEB	Description	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
171	-											\$ 452,735
CCC NEW Land Rights Section	12	1611										
Color 1960 1960 1978-078		1011		\$ 16,294,562	\$ 1,941,000		\$ 18,235,562	-\$ 12,594,051	-\$ 2,167,486		-\$ 14,761,537	\$ 3,474,025
No. 1005	CEC	1612		\$ 778 678	¢ .		\$ 778 678	-\$ 383 479	-\$ 11 020		-\$ 394.499	\$ 384,179
47 1600	N/A	1805		-,	Ÿ			\$ -	7 11,020		· · · · · · · · · · · · · · · · · · ·	\$ 651,559
13 1810 Lease-fold Improvements \$	-		** *	,			, , , , , , , , , , , , , , , , , , , ,	-\$ 514.502	-\$ 5.566		-\$ 520.068	\$ 151,925
47 1800 Diseablation Station Equipment 50 V S 38,195,000 S 4,018,000 S 2,127,500 S 18,064,691 S 813,488 S 18,671,107 S 23,447 1800 Prior, Towers & Fintures S 4,605,991 S 5,082,740 S 5,3487,703 S 20,590,227 S 883,861 S 21,446,590 S 20,747 T 7,000	13	1810	Leasehold Improvements					\$ -	, .,		\$ -	\$ -
47 1825 Storage Battery Equipment 5 48,456,66 5 5,882,746 5 5,348,703 5 20,056,829 5 88,346 5 21,445,60 5 20,474 1835 Overhead Conductors & Devices 5 65,057,60 5 5,176,715 5 76,227,45 5 40,356,60 5 5,558 5 40,374 5 20,474 7 1845 Underground Conductors & Devices 5 5,242,400 5 5,426,200	47	1815	Transformer Station Equipment >50 kV	\$ 216,815			\$ 216,815	-\$ 61,037	-\$ 4,821		-\$ 65,858	\$ 150,957
47 1830 Poles Toveres & \$ 48,405,569 \$ 5,082,740 \$ 5,3483,703 \$ 20,560,823 \$ 183,861 \$ 21,444,660 \$ 20,447 \$ 24,	47	1820	Distribution Station Equipment <50 kV	\$ 38,319,506	\$ 4,038,000		\$ 42,357,506	-\$ 18,064,619	-\$ 813,488		-\$ 18,878,107	\$ 23,479,399
47 1805 Overhead Conductors & Devices \$ 6,6654,016 \$ 4,509,342 \$ 71,163,358 \$ 36,003,533 \$ 1,123,964 \$ 37,127,497 \$ 9.00 47 1806 Underground Conductors & Devices \$ 8,570,070 \$ 5,175,091 \$ 70,827,451 \$ 40,333,160 \$ 5, 81,884 \$ 5, 80,097,744 \$ 36,770 \$ 5, 81,372,474 \$ 3, 42,270 \$ 5, 81,387,407 \$ 3, 11,883,608 \$ 335, 81,872,707 \$ 1,165,070 \$ 1,176,075	47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47 1840 Underground Conduit \$ 65,709,700 \$ 5,117,691 \$ 70,827,451 \$ 40,336,160 \$ 561,584 \$ 40,499,744 \$ 29.0 \$ 47 1865 Underground Conduit \$ 80,899,878 \$ 6,124,200 \$ \$ 5,056,331 \$ 1,072,163 \$ \$ 5,115,8406 \$ \$ 3,652,070 \$ \$ 83,693,878 \$ 6,124,200 \$ \$ 83,693,7541 \$ \$ 44,875,958 \$ 3,774,771 \$ 44,675,978 \$ 44,777,978 \$ 44,777,978 44,777 \$ 44,	-	1830	*									v -, · · · , · · ·
47 1965 Londroground Conductors & Devices \$ 38,859,878 \$ 6,124,420 \$ 43,759,758 \$ 1,558,633 \$ 1,071,63 \$ 5 1,183,496 \$ 3,574 \$ 47 1965 Services (Confidence & Underground) \$ 36,871,884 \$ 1,900,143 \$ 5 38,772,007 \$ 1,442,161 \$ 60,9122 \$ 6 1,577,283 \$ 38,772,007 \$ 1,442,161 \$ 60,9122 \$ 6 1,577,283 \$ 38,772,007 \$ 1,442,161 \$ 60,9122 \$ 6 1,577,283 \$ 38,772,007 \$ 1,442,161 \$ 60,9122 \$ 6 1,577,283 \$ 3,772,007 \$ 1,442,161 \$ 60,9122 \$ 6 1,577,283 \$ 1,374,377 \$ 6 6,891,377 \$ 6 6,891,377 \$ 6 6,891,377 \$ 6 6,891,377 \$ 6 6,891,377 \$ 6 6,891,377 \$ 6 6,891,377 \$ 6 6,891,377 \$ 6 6,891,377 \$ 6 6,891,377 \$ 6 6,891,377 \$ 6 6,891,377 \$ 6 6,891,377 \$ 6 6,891,377 \$ 6 6,891,377 \$ 6 6,891,377 \$ 6	-				, ,							\$ 34,035,861
47 1955 Services (Compared Limberground) \$3,637,848 \$3,032,070 \$8,3637,544 \$1,772 \$1,7	-		Ü									Ψ 20,020,101
47 1955 Services (Cverthead & Underground) \$ 36,871,894 \$ 1,900,144 \$ \$ 36,772.037 \$ \$ 1,462,161 \$ 609,122 \$ 5 1,5071,283 \$ 23,774 \$ 1,474 \$			-	+	, ,						7,000,00	
47 1800 Meters \$ 20,201,764 \$ 485,990 \$ 2,087,754 \$ 5,776,883 \$ 1,114,347 \$ 5,689,123 \$ 13,747 \$ 1800 Meters (Strant Meters) \$ 5				,								¥ 00,:0:,000
47 1860 Meters (Stranded Meters) 5 5 5 5 5 5 5 5 5	-											,,
A				7//	\$ 485,990			-\$ 5,776,883	-\$ 1,114,347		7 0,000,000	¥,
NA 996							1 7	\$ -				7
47 1908 Bulkings & Fithures \$ 21,278,585 \$ 31,900 \$ 21,593,885 \$ 6,218,510 \$ 1,002,752 \$ 7,300,262 \$ 14.2								\$ -			1.	\$ - \$ 1,035,731
13 1910 Leasehold Improvements \$ 1,152,891 \$ 1,134,930 \$ 1,314,930 \$ 1,3					¢ 215,000			¢ 6 212 E10	¢ 1,002,752		т	
8			_		\$ 313,000				-3 1,032,732			
S			·		\$ 35,000				-\$ 207 578			
1920 Compute Equipment + Hardware \$ \$ \$ \$ \$ \$ \$ \$ \$					33,000			\$ -	201,510			
45.1 1920 Computer EquipHardware(Post Mar. 1907) S				\$ -			š -	\$ -			š -	\$ -
45.1 1920 Computer EquipHardware(Post Mar. 19107) S S S S S S S S S	45	1920	Computer EquipHardware(Post Mar. 22/04)	\$ 7.713.772	\$ 434,000		¢ 8 147 772	-\$ 6.665.627	-\$ 442.256		. \$ 7.107.883	\$ 1,039,889
10 1930 Transportation Equipment 5 8,833,99 \$ 491,000 5 9,324,093 \$ 4,879,912 \$ 585,282 \$ 5,465,194 \$ 3.8 8 1935 Stores Equipment \$ 2,432,757 \$ 185,000 \$ 5 2,617,75 \$ 2,115,992 \$ 56,599 \$ 5 2,172,591 \$ 4 8 1945 Measurement & Testing Equipment \$ 132,512 \$ 40,000 \$ 5 172,512 \$ 90,381 \$ 80,000 \$ 5 98,401 \$ \$ \$ \$ \$ \$ \$ \$ \$	45.4	4000	Occupation Francis Headers (Post May 40/07)		3 434,000		3 6,147,772	-5 0,003,027	-5 442,230		-5 7,107,883	Ψ 1,009,009
8				Y			\$ -	\$ -			\$ -	Ψ
8	-				\$ 491,000							* *****
8								•				7 0,000
8 1950 Power Operated Equipment \$	-			. , . , .			, , , ,				, , ,	+,
8 1955 Communications Equipment \$ 1,068,249 \$ 239,912 \$ 1,308,161 \$ \$ \$ \$ \$ \$ \$ \$ \$			Ů 1 1		\$ 40,000		· · · · · · · · · · · · · · · · · · ·	-\$ 90,381	-\$ 8,020		7 007.00	\$ 74,111
8 1955 Communication Equipment (Smart Meters) S S S S S S S S S				•	ć 220.042			\$ -	ć 70.04F		7	\$ 708,014
8 1960 Miscellaneous Equipment 5 312,472 5 165,000 5 477,472 1970 Load Management Controls Customer Premises 5 -				\$ 1,068,249	\$ 239,912		\$ 1,308,161	-\$ 521,102	-\$ 79,045		-\$ 600,147	\$ 708,014
47 1970 Load Management Controls Customer Premises \$ -			* * * * * * * * * * * * * * * * * * * *	т			т	\$ -			\$ -	\$ -
1970	8	1960		\$ 312,472	\$ 165,000		\$ 477,472	-\$ 78,654	-\$ 46,146		-\$ 124,800	\$ 352,672
1980 System Supervisor Equipment 5 6,433,036 5 1,136,132 5 7,569,168 5 4,023,484 5 325,950 -5 4,349,434 5 3,2 5 -	47	1970		\$ -			\$ -	\$ -			\$ -	\$ -
47 1980 System Supervisor Equipment \$ 6,433,036 \$ 1,136,132 \$ 5 7,569,168 \$ \$ \$ \$ \$ \$ \$ \$ \$	47	1975	Load Management Controls Utility Premises	٠ .			¢ .	¢ .			¢ .	¢ -
47 1985 Miscellaneous Fixed Assets \$ -	47	1980	System Supervisor Equipment	т	\$ 1.136.132		т	-\$ 4.023.484	-\$ 325.950		-\$ 4.349.434	\$ 3,219,734
47 1995 Contributions & Grants -\$ 65,540,517 -\$ 10,705,181 -\$ 76,245,698 \$ 16,056,201 \$ 1,934,486 \$ \$ 17,990,687 -\$ 58,2	47	1985	Miscellaneous Fixed Assets		, , , , , ,			\$ -			\$ -	
0 0 0 0				\$ -			\$ -	\$ -			\$ -	\$ -
Sub-Total \$ 404,954,146 \$ 25,483,259 \$ - \$ 430,437,405 -\$ 216,999,685 -\$ 11,232,271 \$\$ 228,231,956 \$ 202,2 Less Socialized Renewable Energy Generation Investments (input as negative) Less Other Non Rate-Regulated Utility Assets (input as negative) Total PP&E \$ 404,954,146 \$ 25,483,259 \$ - \$ 430,437,405 -\$ 216,999,685 -\$ 11,232,271 \$\$ 228,231,956 \$ 202,2	47	1995	Contributions & Grants	-\$ 65,540,517	-\$ 10,705,181		-\$ 76,245,698	\$ 16,056,201	\$ 1,934,486		\$ 17,990,687	-\$ 58,255,011
Less Socialized Renewable Energy S S S S S S S S S	0	0					\$ -				\$ -	\$ -
Generation Investments (input as negative)			Sub-Total	\$ 404,954,146	\$ 25,483,259	\$	\$ 430,437,405	-\$ 216,999,685	-\$ 11,232,271	\$	-\$ 228,231,956	\$ 202,205,449
Assets (input as negative) \$ \$ \$ \$ \$ \$ \$ \$ \$							\$ -				\$ -	\$ -
Total PP&E \$ 404,954,146 \$ 25,483,259 \$ - \$ 430,437,405 - \$ 216,999,685 - 11,232,271 \$ - \$ 228,231,956 \$ 202,2							<u> </u>				<u> </u>	\$
				\$ 404,954.146	\$ 25,483.259	\$ -	\$ 430,437.405	-\$ 216,999.685	-\$ 11,232.271	\$ -	-\$ 228,231.956	\$ 202,205,449
	· '			, ,	, , , , ,	•					. , , , , , , , , , , , , , , , , , , ,	

10 Transportation
8 Stores Equipment

Less: Fully Allocated Depreciation Transportation

Stores Equipment

-\$ 585,282

Accumulated Depreciation

Net Depreciation -\$ 10,646,989

- 1 Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- 2 The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- 3 The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- 4 The additions column (F) must not include construction work in progress (CWIP).

Date: 26-Mar-14

Appendix 2-CN Depreciation and Amortization Expense

Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1,2012

Year 2012 Former CGAAP - CGAAP without the changes to the policies

Account	Description	Gre	Opening Regulatory oss PP&E as Jan 1, 2012	Less Fully Depreciated	Net for Depreciation		Additions	Total for Depreciation	Years	Depreciation Rate	Depreciation Expense	2012 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (I)		Variance ²
			(a)	(b)	(c)		(d)	(e) = (c) + $\frac{1}{2}$ x (d) ¹	(f)	(g) = 1 / (f)	(h) = (e) / (f)	(1)	((m) = (h) - (l)
1610	Miscellaneous Intangible Plant	\$	885,974	\$ 667,785	\$ 218,189	\$	529,209	\$ 482,794	3.00	33.33%	\$ 160,931		\$	160,931
1611	Computer Software (Formally known as Account 1925)- Minor Applications	\$	5,035,732	\$ 3,493,963	\$ 1,541,769	\$	3,046,482	\$ 3,065,010	3.00	33.33%	\$ 1,021,670		\$	1,021,670
1611	Computer Software (Formally known as Account 1925)- Major Applications	\$	6,438,471	\$ 3,644,252	\$ 2,794,219			\$ 2,794,219	5.00	20.00%	\$ 558,844		\$	558,844
1612	Land Rights (Formally known as Account 1906)	\$	752,941	\$ 15,893	\$ 737,048	\$	9,051	\$ 741,574	50.00		\$ 14,831		\$	14,831
1805	Land	\$	663,436	\$ -	\$ 663,436			\$ 663,436	-	0.00%	\$ -		\$	-
1808	Buildings	\$	668,106	\$ -	\$ 668,106			\$ 668,106	50.00	2.00%	\$ 13,362		\$	13,362
1810	Leasehold Improvements	\$	-		\$ -			\$ -		0.00%	\$ -		\$	-
1815	Transformer Station Equipment >50 kV	\$	178,775	\$ -	\$ 178,775	\$	40,255	\$ 198,903	25.00	4.00%	\$ 7,956		\$	7,956
1820	Distribution Station Equipment <50 kV	\$	33,577,420	\$ 3,503,578	\$ 30,073,842	\$	2,577,985	\$ 31,362,835	40.00	2.50%	\$ 784,071		\$	784,071
1825	Storage Battery Equipment	\$	-		\$ -			\$ -		0.00%	\$ -		\$	-
1830	Poles, Towers & Fixtures	\$	41,549,051	\$ 3,448,798	\$ 38,100,253	\$	3,807,911	\$ 40,004,209	25.00	4.00%	\$ 1,600,168		\$	1,600,168
1835	Overhead Conductors & Devices	\$	60,971,814	\$ 11,539,414	\$ 49,432,400	\$	3,364,308	\$ 51,114,554	25.00	4.00%	\$ 2,044,582		\$	2,044,582
1840	Underground Conduit	\$	59,742,526	\$ 7,198,713	\$ 52,543,813	\$	3,667,311	\$ 54,377,469	25.00	4.00%	\$ 2,175,099		\$	2,175,099
1845	Underground Conductors & Devices	\$	30,742,802	\$ 766,845	\$ 29,975,957	\$	5,961,729	\$ 32,956,822	25.00	4.00%	\$ 1,318,273		\$	1,318,273
1850	Line Transformers	\$	71,878,085	\$ 8,076,237	\$ 63,801,848	\$	5,379,383	\$ 66,491,540	25.00	4.00%	\$ 2,659,662		\$	2,659,662
1855	Services (Overhead & Underground)	\$	32,333,216	\$ 3,560,403	\$ 28,772,813	\$	2,511,976	\$ 30,028,801	25.00	4.00%	\$ 1,201,152		\$	1,201,152
1860	Meters (Stranded Meters)	\$	8,461,023		\$ 8,461,023			\$ 8,461,023	25.00	4.00%	\$ 254,992		\$	254,992
1860	Meters	\$	3,335,188	\$ 660,984	\$ 2,674,204	\$	443,132	\$ 2,895,770	25.00	4.00%	\$ 115,831		\$	115,831
1860	Meters (Smart Meters)	\$	14,467,817		\$ 14,467,817	\$	1,166,956	\$ 15,051,295	15.00	6.67%	\$ 1,003,420		\$	1,003,420
1905	Land	\$	1,035,730	\$ -	\$ 1,035,730			\$ 1,035,730	-	0.00%	\$ -		\$	-
1908	Buildings & Fixtures	\$	19,719,406	\$ -	\$ 19,719,406	\$	797,882	\$ 20,118,347	50.00	2.00%	\$ 402,367		\$	402,367
1910	Leasehold Improvements	\$	1,152,890	\$ 869,698	\$ 283,192			\$ 283,192	5.00	20.00%	\$ 56,638		\$	56,638
1915	Office Furniture & Equipment (10 years)	\$	4,285,737	\$ 2,286,544	\$ 1,999,193	\$	45,854	\$ 2,022,120	10.00	10.00%	\$ 202,212		\$	202,212
1915	Office Furniture & Equipment (5 years)				\$			\$ -		0.00%	\$ -		\$	-
1920	Computer Equipment - Hardware	\$	6,755,662	\$ 4,805,049	\$ 1,950,613	\$	414,259	\$ 2,157,743	5.00	20.00%	\$ 431,549		\$	431,549
1920	Computer EquipHardware(Post Mar. 22/04)				\$ -			\$ -		0.00%	\$ -		\$	-
1920	Computer EquipHardware(Post Mar. 19/07)				\$			\$ -		0.00%	\$ -		\$	=
1930	Transportation Equipment	\$	8,198,741	\$ 4,322,209	\$ 3,876,532	\$	528,684	\$ 4,140,874	8.00	12.50%	\$ 517,609		\$	517,609
1935	Stores Equipment	\$	417,234	\$ 282,503	\$ 134,731			\$ 134,731	10.00	10.00%	\$ 13,473		\$	13,473
1940	Tools, Shop & Garage Equipment	\$	2,263,257	\$ 1,691,184	\$ 572,073	\$	42,845	\$ 593,496	10.00	10.00%	\$ 59,350		\$	59,350
1945	Measurement & Testing Equipment	\$	132,513	\$ 63,002	\$ 69,511			\$ 69,511	10.00	10.00%	\$ 6,951		\$	6,951
1950	Power Operated Equipment				\$ -			\$ -		0.00%	\$ -		\$	-
1955	Communications Equipment	\$	505,749	\$ 350,175	\$ 155,574	\$	231,333	\$ 271,241	10.00	10.00%	\$ 27,124		\$	27,124
1955	Communication Equipment (Smart Meters)				\$			\$ -		0.00%	\$ -		\$	-
1960	Miscellaneous Equipment	\$	202,887	\$ 3,668	\$ 199,219	\$	49,736	\$ 224,087	10.00	10.00%	\$ 22,409		\$	22,409
1970	Load Management Controls - Customer Premises				\$ -			\$ -		0.00,0	\$ -		\$	-
1975	Load Management Controls Utility Premises				\$ -			\$ -		0.0070	\$ -		\$	-
1980	System Supervisor Equipment	\$	5,355,062	\$ 759,321	\$ 4,595,741	\$	128,389	\$ 4,659,936	15.00	6.67%	\$ 310,662		\$	310,662
1985	Miscellaneous Fixed Assets				\$ -			\$ -		0.0070	\$ -		\$	-
1990	Other Tangible Property				\$			\$ -		0.00,0	\$ -		\$	-
1995	Contributions & Grants	-\$	54,263,737	-\$ 120,350	-\$ 54,143,387	-\$	6,006,797	-\$ 57,146,786	25.00	4.00%			-\$	2,285,871
eic.					•	H		¢ -		0.00%	\$ -		\$	
\vdash	Total	\$	367.443.508	\$ 61.889.868	\$ 305.552.640	¢	28.737.873	\$ 319.922.577			\$ 14.699.316	s -	\$	14.699.316
$\overline{}$	ı viai	ą	301,443,300	ψ 01,003,000	φ 303,353,640	Ψ	20,131,013	y 313,322,377			, , , , , , ,	ation on this schedu	•	,,.

Note: The depreciation on this schedule will not balance with Appendix 2-B as those schedules are completed on the basis of the changes to the policies

Depreciation and Amortization Expense

Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1,2012

Year 2013 Former CGAAP - CGAAP without the changes to the policies

				ſ					2012 Depreciation						
Account	Description		Opening Regulatory oss PP&E as	Less Fully Depreciated		Net for Depreciation	Addi	itions	Total for Depreciation	Years	Depreciation Rate	Depreciation Expense	Expense per Appendix 2-B Fixed		Variance ²
		at	Jan 1. 2013				٠,		() () () 1	(0)		(1) (1)(0)	Assets, Column K		, , , , , , , , , , , , , , , , , , ,
4040	Misselles and Intermitte Disease	ċ	(a)	(b)	_	(c)		d)	(e) = (c) + ½ x (d) 1	(t)	(g) = 1 / (f)	(h) = (e) / (f)	(I)		(m) = (h) - (l)
1610	Miscellaneous Intangible Plant Computer Software (Formally known as Account 1925)-	\$	1,415,183	\$ 667,785	\$	747,398	\$.	259,815	\$ 877,306	3.00	33.33%	\$ 292,435		\$	292,435
1611	Minor Applications Computer Software (Formally known as Account 1925)-	\$	8,082,214	\$ 4,036,051	\$	4,046,163	\$ 1,	,889,207	\$ 4,990,767	3.00	33.33%	\$ 1,663,589		\$	1,663,589
1611	Major Applications	\$	6,438,471	\$ 5,286,603	\$	1,151,868			\$ 1,151,868	5.00	20.00%	\$ 230,374		\$	230,374
1612	Land Rights (Formally known as Account 1906)	\$	761,992	\$ 15,893	\$	746,099			\$ 746,099	50.00	2.00%	\$ 14,922		\$	14,922
1805	Land	\$	663,436	\$ -	\$	663,436			\$ 663,436	-	0.00%	\$ -		\$	-
1808	Buildings	\$	668,106	\$ -	\$	668,106			\$ 668,106	50.00	2.00%	\$ 13,362		\$	13,362
1810	Leasehold Improvements	\$	-		\$	-			\$ -		0.00%	\$ -		\$	-
1815	Transformer Station Equipment >50 kV	\$	219,030	\$ -	\$	219,030			\$ 219,030	25.00	4.00%	\$ 8,761		\$	8,761
1820	Distribution Station Equipment <50 kV	\$	36,155,405	\$ 3,566,142	\$	32,589,263	\$ 2,	,352,708	\$ 33,765,617	40.00	2.50%	\$ 844,140		\$	844,140
1825	Storage Battery Equipment	\$	-		\$	-			\$ -		0.00%	\$ -		\$	-
1830	Poles, Towers & Fixtures	\$	45,356,962	\$ 3,791,321	\$	41,565,641	\$ 3,	,513,045	\$ 43,322,164	25.00	4.00%	\$ 1,732,887		\$	1,732,887
1835	Overhead Conductors & Devices	\$	64,336,122	\$ 12,446,190	\$	51,889,932	\$ 2,	,704,303	\$ 53,242,084	25.00	4.00%	\$ 2,129,683		\$	2,129,683
1840	Underground Conduit	\$	63,409,837	\$ 11,148,526	\$	52,261,311	\$ 2,	,329,589	\$ 53,426,106	25.00	4.00%	\$ 2,137,044		\$	2,137,044
1845	Underground Conductors & Devices	\$	36,704,531	\$ 966,957	\$	35,737,574	\$ 3,	,084,165	\$ 37,279,657	25.00	4.00%	\$ 1,491,186		\$	1,491,186
1850	Line Transformers	\$	77,257,468	\$ 12,087,089	\$	65,170,379	\$ 3,	,330,867	\$ 66,835,813	25.00	4.00%	\$ 2,673,433		\$	2,673,433
1855	Services (Overhead & Underground)	\$	34,845,192	\$ 4,207,522	\$	30,637,670	\$ 2,	,337,691	\$ 31,806,516	25.00	4.00%	\$ 1,272,261		\$	1,272,261
1860	Meters (Stranded Meters)	\$	8,461,023		\$	8,461,023			\$ 8,461,023	25.00	4.00%	\$ 254,992		\$	254,992
1860	Meters	\$	3,778,320	\$ 1,047,695	\$	2,730,625			\$ 2,730,625	25.00	4.00%	\$ 109,225		\$	109,225
1860	Meters (Smart Meters)	\$	15,634,773		\$	15,634,773	\$	882,913	\$ 16,076,230	15.00	6.67%	\$ 1,071,749		\$	1,071,749
1905	Land	\$	1,035,730	\$ -	\$	1,035,730			\$ 1,035,730	-	0.00%	\$ -		\$	-
1908	Buildings & Fixtures	\$	20,517,288	\$ -	\$	20,517,288	\$	761,297	\$ 20,897,937	50.00	2.00%	\$ 417,959		\$	417,959
1910	Leasehold Improvements	\$	1,152,890	\$ 894,404	\$	258,486			\$ 258,486	5.00	20.00%	\$ 51,697		\$	51,697
1915	Office Furniture & Equipment (10 years)	\$	4,331,591	\$ 2,339,527	\$	1,992,064	\$	28,349	\$ 2,006,239	10.00	10.00%	\$ 200,624		\$	200,624
1915	Office Furniture & Equipment (5 years)	\$	-		\$	-			\$ -		0.00%	\$ -		\$	-
1920	Computer Equipment - Hardware	\$	7,169,921	\$ 5,168,105	\$	2,001,816	\$	544,005	\$ 2,273,819	5.00	20.00%	\$ 454,764		\$	454,764
1920	Computer EquipHardware(Post Mar. 22/04)	\$	-		\$	-			\$ -		0.00%	\$ -		\$	-
1920	Computer EquipHardware(Post Mar. 19/07)	\$	-		\$				\$ -		0.00%	\$ -		\$	-
1930	Transportation Equipment	\$	8,727,425	\$ 4,400,510	\$	4,326,915	\$	220,900	\$ 4,437,365	8.00	12.50%	\$ 554,671		\$	554,671
1935	Stores Equipment	\$	417,234	\$ 282,503	\$	134,731			\$ 134,731	10.00	10.00%	\$ 13,473		\$	13,473
1940	Tools, Shop & Garage Equipment	\$	2,306,102	\$ 1,716,207	\$	589,895	\$	126,655	\$ 653,223	10.00	10.00%	\$ 65,322		\$	65,322
1945	Measurement & Testing Equipment	\$	132,513	\$ 68,769	\$	63,744			\$ 63,744	10.00	10.00%	\$ 6,374		\$	6,374
1950	Power Operated Equipment	\$	-		\$	-			\$ -		0.00%	\$ -		\$	-
1955	Communications Equipment	\$	737,082	\$ 357,100	\$	379,982	\$	317,800	\$ 538,882	10.00	10.00%	\$ 53,888		\$	53,888
1955	Communication Equipment (Smart Meters)	\$	-		\$	-			\$ -		0.00%	\$ -		\$	-
1960	Miscellaneous Equipment	\$	252,623	\$ 3,668	\$	248,955	\$	59,850	\$ 278,880	10.00	10.00%	\$ 27,888		\$	27,888
1970	Load Management Controls - Customer Premises	\$	-		\$				\$ -		0.00%	\$ -		\$	-
1975	Load Management Controls Utility Premises	\$	-		\$	-			\$ -		0.00%	\$ -		\$	=
1980	System Supervisor Equipment	\$	5,483,451	\$ 988,659	\$	4,494,792	\$	745,275	\$ 4,867,430	15.00	6.67%	\$ 324,495		\$	324,495
1985	Miscellaneous Fixed Assets	\$	-		\$	-			\$ -		0.00%	\$ -		\$	-
1990	Other Tangible Property	\$	-		\$				\$ -		0.00%	\$ -		\$	-
1995	Contributions & Grants	\$	(60,270,534)	\$ (120,350)	-\$	60,150,184	\$ (5,	,269,983)	-\$ 62,785,176	25.00	4.00%	-\$ 2,511,407		-\$	2,511,407
etc.					\$				\$ -		0.00%	\$ -		\$	-
					\$	Ē			\$ -		0.00%	\$ -		\$	-
	Total	\$	396,181,381	\$ 75,366,876	\$	320,814,505	\$ 20,	,218,451	\$ 330,923,731			\$ 15,599,791	\$ -	\$	15,599,791
		Less: Disposal of Stranded Meters										\$ (4,041,461)		

Note: The depreciation on this schedule will not balance with Appendix 2-B as those schedules are completed on the basis of the changes to the policies

Note: The depreciation on this schedule will not balance with Appendix 2-B as those schedules are completed on the basis of the changes to the policies

Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

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

² The applicant must provide an explanation of material variances in evidence.

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Appendix 2-CO Depreciation and Amortization Expense

Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1,2012

Year 2012 Revised CGAAP or ASPE - CGAAP or ASPE with the changes to the policies

Account	Description		ning NBV as an 1, 2012 ⁵	Additions	Average Remaining Life of Opening NBV	Years (new additions only) ³	Depreciation Rate on New Additions	Depreciation Expense on Opening NBV	Depreciation Expense on Additions ¹	2012 Depreciation Expense	2012 Depreciation Expense per Appendix 2-B Fixed Assets, Column K	Variance ²	Depreciation Expense on 2012 Full Year Additions	Less Depreciation Expense on Assets Fully Depreciated during the year	2012 Full Year Depreciation ⁶
			(a)	(d)	(i)	(f)	(g) = 1 / (f)	(j) = (a) / (i)	(h)=((d)*0.5)/(f)	(k) = (j) + (h)	(1)	(m) = (k) - (l)	(n) = (d)/(f)	(o)	(p) = (j) + (n) - (o)
1610	Miscellaneous Intangible Plant	\$	171,941	\$ 483,960	2.00	3.00	33.33%	\$ 85,971	\$ 80,660	\$ 166,631	\$ 166,631	-\$ 1	\$ 161,320	\$ -	\$ 247,291
1611-01	Computer Software (Formally known as Account 1925) - Acquired			\$ 571,000	,	3.00	33.33%	\$ -	\$ 95,167	\$ 95,167		\$ 95,167	\$ 190,333	\$ -	\$ 190,333
1611-01	Computer Software (Formally known as Account 1925) - Acquired	ć	1,790,448	\$ 2,229,437	2.00	3.00	33.33%	\$ 895,224	\$ 371,573	\$ 1,266,797		\$ 1,266,797	\$ 743,146	\$ -	\$ 1,638,370
1611-02	Computer Software (Formally known as Account 1925) - Internally generated	7	1,730,448	\$ 194,616		5.00	20.00%	\$ 093,224	\$ 19,462	\$ 19,462		\$ 19,462	\$ 38,923	\$ -	\$ 38,923
1611-02	Computer Software (Formally known as Account 1925) - Internally generated	\$	865,855		3.00		0.00%	\$ 288,618	\$ -	\$ 288,618	\$ 1,670,044	-\$ 1,381,426	\$ -	\$ -	\$ 288,618
1612	Land Rights (Formally known as Account 1906)	Ś	394,614	\$ 9,051	37.00	50.00	2.00%	\$ 10,665	\$ 91	\$ 10,756	\$ 10,756	-\$ 0	\$ 181	\$ -	\$ 10,846
1805	Land	\$	663,435	, ,,,,,	-		0.00%	\$ -		\$ -	7 25,100	\$ -	\$ -	\$ -	\$ -
1808	Buildings	\$	178,100		32.00		0.00%	\$ 5,566	\$ -	\$ 5,566	\$ 5,566	-\$ 0	\$ -	\$ -	\$ 5,566
1810	Leasehold Improvements						0.00%	\$ -	•	\$ -		\$ -	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$	122,232	\$ 40,040	32.00	40.00	2.50%	\$ 3,820	\$ 501	\$ 4,320	\$ 4,320	\$ 0	\$ 1,001	\$ -	\$ 4,821
1820-01	Distribution Station Equipment <50 kV- Transformers Distribution Station Equipment <50 kV-			\$ 1,072,187	,	40.00	2.50%	\$ -	\$ 13,402	\$ 13,402		\$ 13,402	\$ 26,805	\$ -	\$ 26,805
1820-01	Transformers	\$	300,942		22.00		0.00%	\$ 13,679	\$ -	\$ 13,679		\$ 13,679	\$ -	\$ -	\$ 13,679
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	313,010		25.00		0.00%	\$ 12,520	\$ -	\$ 12,520		\$ 12,520	\$ -	\$ -	\$ 12,520
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	384,750		25.00		0.00%	\$ 15,390	\$ -	\$ 15,390		\$ 15,390	\$ -	\$ -	\$ 15,390
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	125,315		19.00		0.00%	\$ 6,596	\$ -	\$ 6,596		\$ 6,596	\$ -	\$ -	\$ 6,596
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	283,147		29.00		0.00%	\$ 9,764	\$ -	\$ 9,764		\$ 9,764	\$ -	\$ -	\$ 9,764
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	209,403		19.00		0.00%	\$ 11,021	\$ -	\$ 11,021		\$ 11,021	\$ -	\$ -	\$ 11,021
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	321,713		31.00		0.00%	\$ 10,378	\$ -	\$ 10,378		\$ 10,378	\$ -	\$ -	\$ 10,378
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	151,196		37.00		0.00%	\$ 4,086	\$ -	\$ 4,086		\$ 4,086	\$ -	\$ -	\$ 4,086
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	167,451		19.00		0.00%	\$ 8,813	\$ -	\$ 8,813		\$ 8,813	\$ -	\$ -	\$ 8,813
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	249,203		27.00		0.00%	\$ 9,230	\$ -	\$ 9,230		\$ 9,230	\$ -	\$ -	\$ 9,230
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	33,467		11.00		0.00%	\$ 3,042	\$ -	\$ 3,042		\$ 3,042	\$ -	\$ -	\$ 3,042
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	101,323		21.00		0.00%	\$ 4,825	\$ -	\$ 4,825		\$ 4,825	\$ -	\$ -	\$ 4,825
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	1,911,843		33.00		0.00%	\$ 57,935	\$ -	\$ 57,935		\$ 57,935	\$ -	\$ -	\$ 57,935
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	107,993		15.00		0.00%	\$ 7,200	\$ -	\$ 7,200		\$ 7,200	\$ -	\$ -	\$ 7,200
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	572,601		36.00		0.00%	\$ 15,906	\$ -	\$ 15,906		\$ 15,906	\$ -	\$ -	\$ 15,906
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	125,973		17.00		0.00%	\$ 7,410	\$ -	\$ 7,410		\$ 7,410	\$ -	\$ -	\$ 7,410
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	76,942		26.00		0.00%	\$ 2,959	\$ -	\$ 2,959		\$ 2,959	\$ -	\$ -	\$ 2,959
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	22,577		18.00		0.00%	\$ 1,254	\$ -	\$ 1,254		\$ 1,254	\$ -	\$ -	\$ 1,254
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	123,527		19.00		0.00%	\$ 6,501	\$ -	\$ 6,501		\$ 6,501	\$ -	\$ -	\$ 6,501
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	82,652		27.00		0.00%	\$ 3,061	\$ -	\$ 3,061		\$ 3,061	\$ -	\$ -	\$ 3,061
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	213,086		20.00		0.00%	\$ 10,654	\$ -	\$ 10,654		\$ 10,654	\$ -	\$ -	\$ 10,654
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	417,772		24.00		0.00%	\$ 17,407	\$ -	\$ 17,407		\$ 17,407	\$ -	\$ -	\$ 17,407

_	In the control of the									1		1		1
1820-01	Distribution Station Equipment <50 kV- Transformers	\$ 12,754		10.00		0.00%	\$ 1,275	\$ -	\$ 1,275		\$ 1,275	\$ -	\$ -	\$ 1,275
1820-01	Distribution Station Equipment <50 kV- Transformers	\$ 151,487		30.00		0.00%	\$ 5,050	\$ -	\$ 5,050		\$ 5,050	\$ -	\$ -	\$ 5,050
1820-01	Distribution Station Equipment <50 kV- Transformers	\$ 32,925		16.00		0.00%	\$ 2,058	\$ -	\$ 2,058		\$ 2,058	s -	\$ -	\$ 2,058
1820-01	Distribution Station Equipment <50 kV- Transformers	\$ 102,166		33.00		0.00%	\$ 3,096		\$ 3,096		\$ 3,096		¢ .	\$ 3,096
1820-02	Distribution Station Equipment <50 kV-HV	ÿ 102,100	\$ 135,722	55.00	40.00	2.50%	\$ -	\$ 1,697	\$ 1,697		\$ 1,697	\$ 3,393	ć	\$ 3,393
1820-02	Switchgear Distribution Station Equipment <50 kV-HV		\$ 155,722		40.00		•				,,,,,,,	\$ 3,393	,	•
1820-02	Switchgear Distribution Station Equipment <50 kV-HV	\$ 54,341		22.00		0.00%	\$ 2,470	\$ -	\$ 2,470		\$ 2,470			\$ 2,470
	Switchgear Distribution Station Equipment <50 kV-HV	\$ 138,915		25.00		0.00%	\$ 5,557	\$ -	\$ 5,557		\$ 5,557	\$ -	\$ -	\$ 5,557
1820-02	Switchgear Distribution Station Equipment <50 kV-HV	\$ 20,376		19.00		0.00%	\$ 1,072	\$ -	\$ 1,072		\$ 1,072	\$ -	\$ -	\$ 1,072
1820-02	Switchgear Distribution Station Equipment <50 kV-HV	\$ 46,040		29.00		0.00%	\$ 1,588	\$ -	\$ 1,588		\$ 1,588	\$ -	\$ -	\$ 1,588
1820-02	Switchgear Distribution Station Equipment <50 kV-HV	\$ 40,859		19.00		0.00%	\$ 2,150	\$ -	\$ 2,150		\$ 2,150	\$ -	\$ -	\$ 2,150
1820-02	Switchgear	\$ 52,311		31.00		0.00%	\$ 1,687	\$ -	\$ 1,687		\$ 1,687	\$ -	\$ -	\$ 1,687
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	\$ 73,754		37.00		0.00%	\$ 1,993	\$ -	\$ 1,993		\$ 1,993	\$ -	\$ -	\$ 1,993
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	\$ 40,842		19.00		0.00%	\$ 2,150	\$ -	\$ 2,150		\$ 2,150	\$ -	\$ -	\$ 2,150
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	\$ 40,177		27.00		0.00%	\$ 1,488	\$ -	\$ 1,488		\$ 1,488	\$ -	\$ -	\$ 1,488
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	\$ 5,442		11.00		0.00%	\$ 495	\$ -	\$ 495		\$ 495	\$ -	\$ -	\$ 495
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	\$ 24,713		21.00		0.00%	\$ 1,177	\$ -	\$ 1,177		\$ 1,177	\$ -	\$ -	\$ 1,177
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	\$ 301,601		33.00		0.00%	\$ 9,139	\$ -	\$ 9,139		\$ 9,139	\$ -	\$ -	\$ 9,139
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	\$ 27,853		15.00		0.00%	\$ 1,857	\$ -	\$ 1,857		\$ 1,857	s -	\$ -	\$ 1,857
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	\$ 153,239		36.00		0.00%	\$ 4,257	\$ -	\$ 4,257		\$ 4,257	s -	s -	\$ 4,257
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	\$ 18,838		17.00		0.00%	\$ 1,108	\$ -	\$ 1,108		\$ 1,108	s -	\$ -	\$ 1,108
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	\$ 16,135		17.00		0.00%	\$ 949	\$ -	\$ 949		\$ 949	s -	\$ -	\$ 949
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	\$ 11,260		26.00		0.00%	\$ 433		\$ 433		\$ 433		¢ .	\$ 433
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	\$ 3,304		18.00		0.00%	\$ 184	\$ -	\$ 184		\$ 184	s -	\$ -	\$ 184
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	\$ 12,051		19.00		0.00%	\$ 634	\$ -	\$ 634		\$ 634	s -	\$ -	\$ 634
1820-02	Distribution Station Equipment <50 kV-HV	\$ 12,095		27.00		0.00%	\$ 448	• -	\$ 448		\$ 448		ė .	\$ 448
1820-02	Switchgear Distribution Station Equipment <50 kV-HV	\$ 10,394		20.00		0.00%	\$ 520	6	\$ 520		\$ 520		ć	\$ 520
1820-02	Switchgear Distribution Station Equipment <50 kV-HV			24.00		0.00%	\$ 849	\$ -	\$ 849		\$ 849		ć	\$ 849
1820-02	Switchgear Distribution Station Equipment <50 kV-HV	,											-	•
1820-02	Switchgear Distribution Station Equipment <50 kV-HV	\$ 1,227		10.00		0.00%	\$ 123	\$ -	\$ 123		\$ 123			\$ 123
1820-02	Switchgear Distribution Station Equipment <50 kV-HV	\$ 14,779		30.00		0.00%	\$ 493	\$ -	\$ 493		\$ 493	\$ -	\$ -	\$ 493
-	Switchgear Distribution Station Equipment <50 kV-HV	\$ 4,818		16.00		0.00%	\$ 301	\$ -	\$ 301		\$ 301	\$ -	\$ -	\$ 301
1820-02	Switchgear Distribution Station Equipment <50 kV-HV	\$ 19,955		33.00		0.00%	\$ 605	\$ -	\$ 605		\$ 605	\$ -	\$ -	\$ 605
1820-02	Switchgear Distribution Station Equipment <50 kV-LV	\$ 695,441		39.50		0.00%	\$ 17,606	\$ -	\$ 17,606		\$ 17,606	\$ -	\$ -	\$ 17,606
1820-03	Switchgear Distribution Station Equipment <50 kV-LV		\$ 114,997		40.00	2.50%	\$ -	\$ 1,437	\$ 1,437		\$ 1,437	\$ 2,875	\$ -	\$ 2,875
1820-03	Switchgear Distribution Station Equipment <50 kV-LV	\$ 203,780		22.00		0.00%	\$ 9,263	\$ -	\$ 9,263		\$ 9,263	\$ -	\$ -	\$ 9,263
1820-03	Switchgear Distribution Station Equipment <50 kV-LV	\$ 260,263		25.00		0.00%	\$ 10,411	\$ -	\$ 10,411		\$ 10,411	\$ -	\$ -	\$ 10,411
1820-03	Switchgear	\$ 260,671		25.00		0.00%	\$ 10,427	\$ -	\$ 10,427		\$ 10,427	\$ -	\$ -	\$ 10,427
1820-03	Distribution Station Equipment <50 kV-LV Switchgear	\$ 81,506		19.00		0.00%	\$ 4,290	\$ -	\$ 4,290		\$ 4,290	\$ -	\$ -	\$ 4,290
1820-03	Distribution Station Equipment <50 kV-LV Switchgear	\$ 184,161		29.00		0.00%	\$ 6,350	\$ -	\$ 6,350		\$ 6,350	\$ -	\$ -	\$ 6,350
1820-03	Distribution Station Equipment <50 kV-LV Switchgear	\$ 153,222		19.00		0.00%	\$ 8,064	\$ -	\$ 8,064		\$ 8,064	\$ -	\$ -	\$ 8,064
1820-03	Distribution Station Equipment <50 kV-LV Switchgear	\$ 209,244		31.00		0.00%	\$ 6,750	\$ -	\$ 6,750		\$ 6,750	\$ -	\$ -	\$ 6,750
1820-03	Distribution Station Equipment <50 kV-LV Switchgear	\$ 295,017		37.00		0.00%	\$ 7,973	\$ -	\$ 7,973		\$ 7,973	\$ -	\$ -	\$ 7,973
1820-03	Distribution Station Equipment <50 kV-LV Switchgear	\$ 153,157		19.00		0.00%			\$ 8,061		\$ 8,061		\$ -	\$ 8,061
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1820-03	Distribution Station Equipment <50 kV-LV Switchgear	\$ 160,70	9	27.00		0.00%	\$ 5,952	\$ -	\$ 5,952	\$ 5,952	\$ -	\$ -	\$ 5,952
1820-03	Distribution Station Equipment <50 kV-LV Switchgear	\$ 21,76	7	11.00		0.00%	\$ 1,979	\$ -	\$ 1,979	\$ 1,979	\$ -	\$ -	\$ 1,979
1820-03	Distribution Station Equipment <50 kV-LV Switchgear	\$ 98,85	2	21.00		0.00%	\$ 4,707	\$ -	\$ 4,707	\$ 4,707	\$ -	\$ -	\$ 4,707
1820-03	Distribution Station Equipment <50 kV-LV Switchgear	\$ 704,96		33.00		0.00%		s -	\$ 21,363	\$ 21,363	s -	\$ -	\$ 21,363
1820-03	Distribution Station Equipment <50 kV-LV Switchgear	\$ 92,94		15.00		0.00%		\$ -	\$ 6,196	\$ 6,196		¢ .	\$ 6,196
1820-03	Distribution Station Equipment <50 kV-LV	\$ 523,72		36.00		0.00%	\$ 14,548	s -	\$ 14,548	\$ 14,548		ć	\$ 14,548
1820-03	Switchgear Distribution Station Equipment <50 kV-LV	,						s -				5 -	\$ 4,432
1820-03	Switchgear Distribution Station Equipment <50 kV-LV	,		17.00		0.00%	\$ 4,432	•	\$ 4,432	\$ 4,432		, -	
1820-03	Switchgear Distribution Station Equipment <50 kV-LV	\$ 64,54		17.00		0.00%		\$ -	\$ 3,796	\$ 3,796			\$ 3,796
1820-04	Switchgear Distribution Station Equipment <50 kV-Breaker &	\$ 11,20	8	39.50		0.00%	\$ 284	\$ -	\$ 284	\$ 284	\$ -	\$ -	\$ 284
	Relay Distribution Station Equipment <50 kV-Breaker &		\$ 220,568		25.00	4.00%	\$ -	\$ 4,411	\$ 4,411	\$ 4,411	\$ 8,823	\$ -	\$ 8,823
1820-04	Relay Distribution Station Equipment <50 kV-Breaker &	\$ 13,58	5	7.00		0.00%	\$ 1,941	\$ -	\$ 1,941	\$ 1,941	\$ -	\$ -	\$ 1,941
1820-04	Relay Distribution Station Equipment <50 kV-Breaker &	\$ 17,35	1	10.00		0.00%	\$ 1,735	\$ -	\$ 1,735	\$ 1,735	\$ -	\$ -	\$ 1,735
1820-04	Relay	\$ 17,37	8	10.00		0.00%	\$ 1,738	\$ -	\$ 1,738	\$ 1,738	\$ -	\$ -	\$ 1,738
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay	\$ 10,18	8	4.00		0.00%	\$ 2,547	\$ -	\$ 2,547	\$ 2,547	\$ -	\$ -	\$ 2,547
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay	\$ 23,02	0	14.00		0.00%	\$ 1,644	\$ -	\$ 1,644	\$ 1,644	\$ -	\$ -	\$ 1,644
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay	\$ 10,21	.5	4.00		0.00%	\$ 2,554	\$ -	\$ 2,554	\$ 2,554	\$ -	\$ -	\$ 2,554
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay	\$ 26,15	6	16.00		0.00%	\$ 1,635	\$ -	\$ 1,635	\$ 1,635	\$ -	\$ -	\$ 1,635
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay	\$ 36,87	7	22.00		0.00%	\$ 1,676	\$ -	\$ 1,676	\$ 1,676	\$ -	\$ -	\$ 1,676
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay	\$ 10,21	.0	4.00		0.00%	\$ 2,553	\$ -	\$ 2,553	\$ 2,553	\$ -	\$ -	\$ 2,553
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay	\$ 20,08	9	12.00		0.00%	\$ 1,674	\$ -	\$ 1,674	\$ 1,674	s -	\$ -	\$ 1,674
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay	\$ 8,91		1.00		0.00%	\$ 8,916	\$ -	\$ 8,916	\$ 8,916	s -	\$ 8,916	s -
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay	\$ 12,35		6.00		0.00%		s -	\$ 2,059	\$ 2,059	s -	\$ -	\$ 2,059
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay	\$ 94,09		18.00		0.00%	\$ 5,227	\$ -	\$ 5,227	\$ 5,227	s -	s -	\$ 5,227
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay	\$ 34,91		21.00		0.00%		\$ -	\$ 1,663	\$ 1,663	s -	\$ -	\$ 1,663
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay	\$ 17,48		2.00		0.00%	\$ 8,743	¢ _	\$ 8,743	\$ 8,743		\$.	\$ 8,743
1820-05	Distribution Station Equipment <50 kV-	\$ 17,40	\$ 261,688	2.00	60.00	1.67%		\$ 2,181	\$ 2,181	\$ 2,181	\$ 4,361	e e	\$ 4,361
1820-05	Containment and Civil Distribution Station Equipment <50 kV-	ć 61.12		42.00	60.00	0.00%		\$ 2,101	\$ 2,161	\$ 1,456	\$ 4,361	5 -	
1820-05	Containment and Civil Distribution Station Equipment <50 kV-	\$ 61,13					\$ 1,456			· · · · · · · · · · · · · · · · · · ·	-	\$ -	\$ 1,456
1820-05	Containment and Civil Distribution Station Equipment <50 kV-	\$ 78,07		45.00		0.00%	\$ 1,735	\$ -	\$ 1,735	\$ 1,735	\$ -		\$ 1,735
1820-05	Containment and Civil Distribution Station Equipment <50 kV-	\$ 78,20		45.00		0.00%	\$ 1,738	\$ -	\$ 1,738	\$ 1,738	\$ -	\$ -	\$ 1,738
1820-05	Containment and Civil Distribution Station Equipment <50 kV-	\$ 45,84		39.00		0.00%	\$ 1,176	\$ -	\$ 1,176	\$ 1,176	\$ -	\$ -	\$ 1,176
	Containment and Civil Distribution Station Equipment <50 kV-	\$ 103,59	0	49.00		0.00%	\$ 2,114	\$ -	\$ 2,114	\$ 2,114	\$ -	\$ -	\$ 2,114
1820-05	Containment and Civil Distribution Station Equipment <50 kV-	\$ 45,96	6	39.00		0.00%	\$ 1,179	\$ -	\$ 1,179	\$ 1,179	\$ -	\$ -	\$ 1,179
1820-05	Containment and Civil Distribution Station Equipment <50 kV-	\$ 117,70	0	51.00		0.00%	\$ 2,308	\$ -	\$ 2,308	\$ 2,308	\$ -	\$ -	\$ 2,308
1820-05	Containment and Civil Distribution Station Equipment <50 kV-	\$ 165,94	7	57.00		0.00%	\$ 2,911	\$ -	\$ 2,911	\$ 2,911	\$ -	\$ -	\$ 2,911
1820-05	Containment and Civil Distribution Station Equipment <50 kV-	\$ 45,94	7	39.00		0.00%	\$ 1,178	\$ -	\$ 1,178	\$ 1,178	\$ -	\$ -	\$ 1,178
1820-05	Containment and Civil	\$ 90,39	9	47.00		0.00%	\$ 1,923	\$ -	\$ 1,923	\$ 1,923	\$ -	\$ -	\$ 1,923
1820-05	Containment and Civil	\$ 12,24	4	31.00		0.00%	\$ 395	\$ -	\$ 395	\$ 395	\$ -	\$ -	\$ 395
1820-05	Distribution Station Equipment <50 kV- Containment and Civil	\$ 55,60	4	41.00		0.00%	\$ 1,356	\$ -	\$ 1,356	\$ 1,356	\$ -	\$ -	\$ 1,356
1820-05	Distribution Station Equipment <50 kV- Containment and Civil	\$ 770,44	9	41.00		0.00%	\$ 18,791	\$ -	\$ 18,791	\$ 18,791	\$ -	\$ -	\$ 18,791
1820-05	Distribution Station Equipment <50 kV- Containment and Civil	\$ 27,88	3	35.00		0.00%	\$ 797	\$ -	\$ 797	\$ 797	s -	\$ -	\$ 797
1820-05	Distribution Station Equipment <50 kV- Containment and Civil	\$ 157,11		56.00		0.00%			\$ 2,806	\$ 2,806		\$ -	\$ 2,806
1820-05	Distribution Station Equipment <50 kV- Containment and Civil	\$ 78,68		37.00		0.00%			\$ 2,127	\$ 2,127		\$ -	\$ 2,127
<u> </u>	CONTAINING IT AND CIVIL	- ,0,00	-	37.00		0.0070	-, -, -, -, -, -, -, -, -, -, -, -, -, -	T	-,121	,121	1 *	1 -	- 2,121

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1820-05	Distribution Station Equipment <50 kV- Containment and Civil	\$ 7,507		46.00		0.00%	\$ 163	\$ -	\$ 163		\$ 163	s -	\$ -	\$ 163
1820-05	Distribution Station Equipment <50 kV-													
	Containment and Civil Distribution Station Equipment <50 kV-	\$ 2,202		38.00		0.00%	\$ 58	\$ -	\$ 58		\$ 58	\$ -	\$ -	\$ 58
1820-05	Containment and Civil	\$ 4,017		39.00		0.00%	\$ 103	\$ -	\$ 103		\$ 103	\$ -	\$ -	\$ 103
1820-05	Distribution Station Equipment <50 kV- Containment and Civil	\$ 8,064		47.00		0.00%	\$ 172	s -	\$ 172		\$ 172	s -	\$ -	\$ 172
1820-05	Distribution Station Equipment <50 kV-													
-	Containment and Civil Distribution Station Equipment <50 kV-	\$ 6,930		40.00		0.00%	\$ 173	\$ -	\$ 173		\$ 173	\$ -	\$ -	\$ 173
1820-05	Containment and Civil	\$ 6,793		44.00		0.00%	\$ 154	\$ -	\$ 154		\$ 154	\$ -	\$ -	\$ 154
1820-05	Distribution Station Equipment <50 kV- Containment and Civil	\$ 5,808		30.00		0.00%	\$ 194	\$ -	\$ 194		\$ 194	s -	s -	\$ 194
1820-05	Distribution Station Equipment <50 kV-								-					
1020 00	Containment and Civil Distribution Station Equipment <50 kV-	\$ 9,853		50.00		0.00%	\$ 197	\$ -	\$ 197		\$ 197	\$ -	\$ -	\$ 197
1820-05	Containment and Civil	\$ 3,212		36.00		0.00%	\$ 89	\$ -	\$ 89		\$ 89	\$ -	\$ -	\$ 89
1820-05	Distribution Station Equipment <50 kV- Containment and Civil	\$ 13,303		53.00		0.00%	\$ 251	s -	\$ 251		\$ 251	s -	\$ -	\$ 251
1820-05	Distribution Station Equipment <50 kV-							Ť				Ť	Ţ	
	Containment and Civil	\$ 274,861	\$ 113,923	59.50	40.00	0.00% 2.50%	\$ 4,620 \$ -	т	\$ 4,620 \$ 1,424		\$ 4,620 \$ 1,424	\$ - \$ 2,848	\$ - \$ -	\$ 4,620 \$ 2,848
1820-06 1820-06	Distribution Station Equipment <50 kV-Cable Distribution Station Equipment <50 kV-Cable	\$ 8,151	\$ 115,925	22.00	40.00	0.00%	\$ 371		\$ 371		\$ 371	\$ 2,646	\$ -	\$ 2,040
1820-06	Distribution Station Equipment <50 kV-Cable	\$ 20,838		25.00		0.00%	\$ 834		\$ 834		\$ 834	\$ -	\$ -	\$ 834
1820-06	Distribution Station Equipment <50 kV-Cable	\$ 6,113		19.00		0.00%	\$ 322	\$ -	\$ 322		\$ 322	\$ -	\$ -	\$ 322
1820-06	Distribution Station Equipment <50 kV-Cable	\$ 13,812		29.00		0.00%	\$ 476		\$ 476		\$ 476	\$ -	\$ -	\$ 476
1820-06	Distribution Station Equipment <50 kV-Cable	\$ 6,129		19.00		0.00%	\$ 323		\$ 323		\$ 323	\$ -	\$ -	\$ 323
1820-06 1820-06	Distribution Station Equipment <50 kV-Cable Distribution Station Equipment <50 kV-Cable	\$ 15,693 \$ 22,127		31.00 37.00		0.00%	\$ 506 \$ 598		\$ 506 \$ 598		\$ 506 \$ 598	\$ - \$ -	\$ -	\$ 506 \$ 598
1820-06	Distribution Station Equipment <50 kV-Cable	\$ 22,127		19.00		0.00%	\$ 322		\$ 322		\$ 322	\$ -	\$ - \$ -	\$ 322
1820-06	Distribution Station Equipment <50 kV-Cable	\$ 12,053		27.00		0.00%	\$ 446		\$ 446		\$ 446	s -	\$ -	\$ 446
1820-06	Distribution Station Equipment <50 kV-Cable	\$ 1,632		11.00		0.00%	\$ 148		\$ 148		\$ 148	\$ -	\$ -	\$ 148
1820-06	Distribution Station Equipment <50 kV-Cable	\$ 7,414		21.00		0.00%	\$ 353	\$ -	\$ 353		\$ 353	\$ -	\$ -	\$ 353
1820-06	Distribution Station Equipment <50 kV-Cable	\$ 54,741		33.00		0.00%	\$ 1,659	\$ -	\$ 1,659		\$ 1,659	\$ -	\$ -	\$ 1,659
1820-06	Distribution Station Equipment <50 kV-Cable	\$ 17,686		33.00		0.00%	\$ 536		\$ 536		\$ 536	\$ -	\$ -	\$ 536
1820-06	Distribution Station Equipment <50 kV-Cable	\$ 167,809		15.00		0.00%	\$ 11,187		\$ 11,187		\$ 11,187	\$ -	\$ -	\$ 11,187
1820-06	Distribution Station Equipment <50 kV-Cable	\$ 20,949		36.00		0.00%	\$ 582		\$ 582		\$ 582	\$ -	\$ -	\$ 582
1820-06 1820-06	Distribution Station Equipment <50 kV-Cable Distribution Station Equipment <50 kV-Cable	\$ 5,651 \$ 4,840		17.00 17.00		0.00%	\$ 332 \$ 285		\$ 332 \$ 285		\$ 332 \$ 285	\$ - \$ -	\$ - \$ -	\$ 332 \$ 285
1820-06	Distribution Station Equipment <50 kV-Cable	\$ 461,132		39.50		0.00%	\$ 11,674		\$ 11,674		\$ 11,674	\$ -	\$ -	\$ 11,674
	Distribution Station Equipment <50 kV-	, ,,,,,,,				0.007,0	* 11,011	Ť	*,		*,	-	*	•,
1820-07	Wholesale Meters		\$ 572,572		25.00	4.00%	\$ -	\$ 11,451	\$ 11,451		\$ 11,451	\$ 22,903	\$ -	\$ 22,903
1820-07	Distribution Station Equipment <50 kV- Wholesale Meters	\$ 1,431,011		19.00		0.00%	\$ 75,316	\$ -	\$ 75,316	\$ 686,031	-\$ 610,715	s -	\$ -	\$ 75,316
1825	Storage Battery Equipment	, , , ,				0.00%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
1830-01	Poles, Towers & Fixtures-wood		\$ 3,310,289		40.00	2.50%	\$ -	\$ 41,379	\$ 41,379		\$ 41,379	\$ 82,757	\$ -	\$ 82,757
1830-01	Poles, Towers & Fixtures-wood	\$ 6,761,444		35.00		0.00%	\$ 193,184		\$ 193,184		\$ 193,184	\$ -	\$ -	\$ 193,184
1830-01	Poles, Towers & Fixtures-wood	\$ 13,164,628		32.00		0.00%	\$ 411,395	•	\$ 411,395		\$ 411,395	\$ -	\$ -	\$ 411,395
1830-02 1830-02	Poles, Towers & Fixtures-concrete	ć 1,020,000	\$ 285,991	55.00	60.00	1.67% 0.00%	\$ - \$ 18,890		\$ 2,383 \$ 18,890		\$ 2,383 \$ 18,890	\$ 4,767 \$ -	\$ -	\$ 4,767 \$ 18,890
1830-02	Poles, Towers & Fixtures-concrete Poles, Towers & Fixtures-concrete	\$ 1,038,968 \$ 1,627,089		52.00		0.00%	\$ 31,290	•	\$ 31,290		-\$ 667,231	\$ -	\$ -	\$ 31,290
	Overhead Conductors	7 1,027,003	\$ 2,799,033	02.00	60.00	1.67%	\$ -	\$ 23,325			\$ 23,325	\$ 46,651	\$ -	\$ 46,651
	Overhead Conductors	\$ 1,482,658		56.00		0.00%	\$ 26,476		\$ 26,476		\$ 26,476	\$ -	\$ -	\$ 26,476
1835-01	Overhead Conductors	\$ 17,181,339		49.00		0.00%	\$ 350,640	\$ -	\$ 350,640		\$ 350,640	\$ -	\$ -	\$ 350,640
	Overhead LIS		\$ 201,860		20.00	5.00%	\$ -	* -,-	\$ 5,047		\$ 5,047	\$ 10,093	\$ -	\$ 10,093
1835-02	Overhead LIS	\$ 3,734,102		16.00		0.00%	\$ 233,381		\$ 233,381		\$ 233,381	\$ -	\$ -	\$ 233,381
1835-02 1835-03	Overhead LIS Overhead Disconnect	\$ 2,358,836	\$ 185,987	9.00	40.00	0.00% 2.50%	\$ 262,093 \$ -	•	\$ 262,093 \$ 2,325		\$ 262,093 \$ 2,325	\$ - \$ 4,650	\$ - \$ -	\$ 262,093 \$ 4,650
1835-03	Overhead Disconnect	\$ 274,566	7 103,307	36.00	40.00	0.00%	\$ 7,627		\$ 7,627		\$ 7,627	\$ 4,030	\$ -	\$ 7,627
1835-03	Overhead Disconnect	\$ 2,144,396		29.00		0.00%	\$ 73,945		\$ 73,945		-\$ 910,913	\$ -	\$ -	\$ 73,945
1840	Underground Conduit		\$ 3,654,027		60.00	1.67%	\$ -	\$ 30,450	\$ 30,450		\$ 30,450	\$ 60,900	\$ -	\$ 60,900
	Underground Conduit	\$ 508,675		40.00		0.00%	\$ 12,717		\$ 12,717		\$ 12,717	\$ -	\$ -	\$ 12,717
1840	Underground Conduit	\$ 19,931,540		49.00	40.00	0.00%	\$ 406,766		\$ 406,766		-\$ 43,167	\$ -	\$ -	\$ 406,766
	Underground Conductors	ć 1,022,040	\$ 4,203,936	22.00	40.00	2.50% 0.00%		\$ 52,549			\$ 52,549			\$ 105,098 \$ 31,989
	Underground Conductors Underground Conductors	\$ 1,023,648 \$ 17,061,737		32.00 35.00		0.00%	\$ 31,989 \$ 487,478		\$ 31,989 \$ 487,478		\$ 31,989 \$ 487,478		\$ - \$ -	\$ 31,989 \$ 487,478
	Underground Switchgear - Padmount	\$ 3,681,768	\$ 1,504,051	20.00	25.00	4.00%	\$ 184,088						\$ -	\$ 244,250
	Line Transformers-Padmount	\$ 28,183,899		22.00	30.00	3.33%	\$ 1,281,086	\$ 74,040			\$ 1,355,126	\$ 148,079	\$ -	\$ 1,429,165
	Line Transformers-Polemount	\$ 3,788,852		32.00	40.00	2.50%	\$ 118,402			\$ 1,481,845			\$ -	\$ 135,036
	Services -Overhead	\$ 10,758,421		44.00	50.00	2.00%	\$ 244,510				\$ 258,227		\$ -	\$ 271,945
	Services - Underground	\$ 8,261,792		34.00	40.00	2.50%							\$ -	\$ 268,016
	Meters - Smart Meters	\$ 3,725,018	\$ 697,550	13.00	15.00	6.67%					\$ 309,792		\$ -	\$ 333,043
	Meters - Smart Meters Meters - Stranded Meters	\$ 6,712,966 \$ 4,929,546		13.00 19.00	15.00	6.67% 0.00%			\$ 516,382 \$ 259,450		\$ 516,382 \$ 259,450		\$ - \$ -	\$ 516,382 \$ 259,450
	Meters - Stranded Meters Meters - Collectors	\$ 4,929,546	\$ 114,560	13.00	15.00	6.67%					\$ 259,450 \$ 146,592			\$ 259,450 \$ 150,411
1000-03	motoro Comotoro	¥ 1,000,007	y 114,500	13.00	10.00	0.07 76	¥ 172,114	¥ 3,019	¥ 140,092		+ 140,392	¥ 1,031	· .	₩ 150,411

1860-03	Meters - Collectors			¢ 30	4,846		15.00	6.67%	\$ -	\$ 11,828	\$ 11,828		\$ 11,828	\$ 23,656	\$ -	\$ 23,656
1860-04	Meters - Interval	Ś	66,906		1,004	8.00	25.00	4.00%	\$ 8,363	\$ 8,020			-\$ 946,970	\$ 16,040		\$ 24,403
1905	Land		35,730	,	1,001	-	20.00	0.00%	\$ -		\$ -	y 303,333	\$ -	\$ -	т	\$ -
1908-01	Buildings - Structure	\$ 1,2	27,449			8.00		0.00%	\$ 153,431	\$ -	\$ 153,431		\$ 153,431	\$ -	\$ -	\$ 153,431
1908-01	Buildings - Structure	\$ 2	18,727			4.00		0.00%	\$ 54,682	\$ -	\$ 54,682		\$ 54,682	\$ -	\$ -	\$ 54,682
1908-01	Buildings - Structure	\$	47,130			12.00		0.00%	\$ 3,928		\$ 3,928		\$ 3,928	\$ -	\$ -	\$ 3,928
1908-01	Buildings - Structure	\$	7,640			2.00		0.00%	\$ 3,820		\$ 3,820		\$ 3,820	\$ -	\$ -	\$ 3,820
1908-01	Buildings - Structure		24,042			23.50		0.00%	\$ 43,576		\$ 43,576		\$ 43,576	\$ -	\$ -	\$ 43,576
1908-01	Buildings - Structure	\$	41,451	ć 25	5.004	24.50	05.00	0.00%	\$ 1,692 \$ -		\$ 1,692		\$ 1,692	\$ -	7	\$ 1,692
1908-02 1908-02	Buildings - Exterior Buildings - Exterior	Ś	73,051	\$ 32	5,694	2.00	25.00	4.00% 0.00%	\$ 36,526	\$ 6,514 \$ -	\$ 6,514 \$ 36,526		\$ 6,514 \$ 36,526	\$ 13,028 \$ -	7	\$ 13,028 \$ 36,526
1908-02	Buildings - Exterior		066,011			14.50		0.00%	\$ 280,415		\$ 280,415		\$ 280,415	\$ -	7	\$ 280,415
1908-02	Buildings - Exterior		87,264			13.50		0.00%	\$ 117,575	•	\$ 117,575		\$ 117,575	\$ -	7	\$ 117,575
1908-03	Buildings - Interior	T -/-	,	\$ 44	2,004		15.00	6.67%	\$ -		\$ 14,733		\$ 14,733	\$ 29,467		\$ 29,467
1908-03	Buildings - Interior	\$ 2,8	40,314		,	33.00		0.00%	\$ 86,070		\$ 86,070		\$ 86,070	\$ -		\$ 86,070
1908-03	Buildings - Interior	\$ 3	82,773			29.00		0.00%	\$ 13,199	\$ -	\$ 13,199		\$ 13,199	\$ -	\$ -	\$ 13,199
1908-03	Buildings - Interior	\$	82,477			37.00		0.00%	\$ 2,229	\$ -	\$ 2,229		\$ 2,229	\$ -	\$ -	\$ 2,229
1908-03	Buildings - Interior		13,370			27.00		0.00%	\$ 495	•	\$ 495		\$ 495	\$ -	Ÿ	\$ 495
1908-03	Buildings - Interior	\$ 1,7	92,073			48.50		0.00%	\$ 36,950		\$ 36,950		\$ 36,950	\$ -	7	\$ 36,950
1908-04	Buildings - HVAC		5 2 4 7	\$ 3	0,184	0.00	25.00	4.00%	\$ -		\$ 604		\$ 604	\$ 1,207	\$ -	\$ 1,207
1908-04 1908-04	Buildings - HVAC Buildings - HVAC	\$	5,347 32,991			2.00 12.00		0.00%	\$ 2,674 \$ 2,749	\$ - \$ -	\$ 2,674 \$ 2,749		\$ 2,674 \$ 2,749	\$ - \$ -	\$ - \$ -	\$ 2,674 \$ 2,749
1908-04	Buildings - HVAC		53,109			4.00		0.00%	\$ 38,277	•	\$ 38,277		\$ 38,277	\$ -	7	\$ 38,277
1908-04	Buildings - HVAC		.35,665			8.00		0.00%	\$ 141,958		\$ 141,958		\$ 141,958	\$ -	\$ -	\$ 141,958
	Buildings - HVAC		16,829			23.50		0.00%	\$ 30,503	•	\$ 30,503		\$ 30,503	\$ -	\$ -	\$ 30,503
1908-04	Buildings - HVAC		.33,601			24.50		0.00%	\$ 5,453		\$ 5,453		\$ 5,453	\$ -		\$ 5,453
1908-04	Buildings - HVAC							0.00%	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
1908-04	Buildings - HVAC							0.00%	\$ -	\$ -	\$ -	\$ 1,078,053	-\$ 1,078,053	\$ -	\$ -	\$ -
1910	Leasehold Improvements	\$ 5	51,059			1.00		0.00%	\$ 551,059	\$ -	\$ 551,059	\$ 551,059	\$ -	\$ -	\$ 551,059	\$ -
1915	Office Furniture & Equipment	\$ 1,5	87,262	\$ 4	5,854	8.00	10.00	10.00%	\$ 198,408	\$ 2,293	\$ 200,700	\$ 200,700	\$ 0	\$ 4,585	\$ -	\$ 202,993
1920-01	Computer Equipment - Hardware -				1,749		5.00	20.00%	•	\$ 9,175	\$ 9,175		\$ 9,175	\$ 18,350	ė	\$ 18,350
	Servers/Others Computer Equipment - Hardware -			ə :	1,749		5.00	20.00%	.	\$ 9,175	\$ 9,175		\$ 9,175	\$ 16,330	ş -	\$ 10,330
1920-01	Servers/Others	\$ 5	81,679	\$ 21	8,889	3.00	5.00	20.00%	\$ 193,893	\$ 21,889	\$ 215,782		\$ 215,782	\$ 43,778	\$ -	\$ 237,671
1920	Computer EquipHardware-Desktops	\$ 2	23,434	\$ 7	4,436	2.00	4.00	25.00%	\$ 111,717	\$ 9,305	\$ 121,022		\$ 121,022	\$ 18,609	\$ -	\$ 130,326
1920	Computer EquipHardware-laptops	\$	48,309		9,185	2.00	3.00	33.33%	\$ 24,155		\$ 29,019	\$ 374,997	-\$ 345,978	\$ 9,728	7	\$ 33,883
1930-01	Transportation Equipment-Light Vehicles				8,856		6.00	16.67%	\$ -	\$ 10,738			\$ 10,738	\$ 21,476	7	\$ 21,476
1930-02	Transportation Equipment-Bucket Trucks				3,774		12.00	8.33%	\$ -		\$ 11,407		\$ 11,407	\$ 22,815	7	\$ 22,815
1930-03	Transportation Equipment Heavy Duty Trucks			\$ 12	6,054		15.00	6.67%	\$ -	-	\$ 4,202		\$ 4,202	\$ 8,404	7	\$ 8,404
1930	Transportation Equipment		40,505			12.00		0.00%	\$ 45,042	•	\$ 45,042		\$ 45,042 \$ 4.398	\$ - \$ -		\$ 45,042 \$ 4.398
1930 1930	Transportation Equipment	•	48,378 59,766			11.00 10.00		0.00%	\$ 4,398 \$ 5,977	•	\$ 4,398 \$ 5,977		\$ 4,398 \$ 5,977	\$ -	\$ - \$ -	\$ 4,398 \$ 5,977
1930	Transportation Equipment Transportation Equipment		99,162			9.00		0.00%	\$ 5,977		\$ 5,977 \$ 11,018		\$ 5,977 \$ 11,018	\$ -	7	\$ 5,977 \$ 11,018
1930	Transportation Equipment	•	28,804			8.00		0.00%	\$ 41,101	7	\$ 41,101		\$ 41,101	\$ -		\$ 41,101
1930	Transportation Equipment		25,289			7.00		0.00%	\$ 60,756		\$ 60,756		\$ 60,756	\$ -	7	\$ 60,756
1930	Transportation Equipment	\$	557			5.00		0.00%	\$ 111		\$ 111		\$ 111	\$ -	\$ -	\$ 111
1930	Transportation Equipment	\$	88,063			3.00		0.00%	\$ 29,354	\$ -	\$ 29,354		\$ 29,354	\$ -	\$ -	\$ 29,354
1930	Transportation Equipment	\$	14,231			2.00		0.00%	\$ 7,116	•	\$ 7,116		\$ 7,116	\$ -	\$ -	\$ 7,116
1930	Transportation Equipment	\$	9			1.00		0.00%	\$ 9		\$ 9		\$ 9	\$ -	\$ 9	•
1930	Transportation Equipment		06,156			4.50		0.00%	\$ 45,812		\$ 45,812		\$ 45,812	\$ -	Ÿ	\$ 45,812
1930	Transportation Equipment		21,492			5.50		0.00%	\$ 58,453		\$ 58,453		\$ 58,453	\$ -	т	\$ 58,453
1930	Transportation Equipment		61,555			10.50		0.00%	\$ 110,624		\$ 110,624		\$ 110,624	\$ -	7	\$ 110,624
1930 1930	Transportation Equipment		51,344 95,173			11.50 13.50		0.00%	\$ 21,856 \$ 36,679		\$ 21,856 \$ 36,679		\$ 21,856 \$ 36,679	\$ - \$ -	Ÿ	\$ 21,856 \$ 36,679
1930	Transportation Equipment Transportation Equipment		94,930			13.50		0.00%	\$ 36,679 \$ 6,547		\$ 36,679 \$ 6,547		\$ 36,679 -\$ 504,653	\$ -	7	\$ 36,679 \$ 6,547
1935	Stores Equipment		10,361			9.00		0.00%	\$ 1,151		\$ 0,547 \$ 1,151	\$ 1,151	\$ 504,655	\$ -	т	\$ 1,151
1940	Tools, Shop & Garage Equipment		12,791	\$ 4	2,845	7.00	10.00	10.00%	\$ 30,399		\$ 32,541	\$ 32,541	-\$ 0	\$ 4,285	\$ -	\$ 34,683
1945	Measurement & Testing Equipment		54,182		,	9.00		0.00%	\$ 6,020	\$ -	\$ 6,020	\$ 6,020	\$ 0	\$ -	\$ -	\$ 6,020
1950	Power Operated Equipment	\$						0.00%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
1955	Communications Equipment	\$	73,951	\$ 22	9,446	6.00	10.00	10.00%	\$ 12,325	\$ 11,472	\$ 23,797	\$ 23,797	\$ 0	\$ 22,945	\$ -	\$ 35,270
1955	Communication Equipment (Smart Meters)	\$	-					0.00%	\$ -	•	\$ -		\$ -	\$ -	7	\$ -
1960	Miscellaneous Equipment	\$ 1	.88,559	\$ 4	9,736	7.00	10.00	10.00%	\$ 26,937	\$ 2,487	\$ 29,424	\$ 29,424	-\$ 0	\$ 4,974	\$ -	\$ 31,911
1970	Load Management Controls - Customer	Ś						0.00%	• -	s -	s -		• .	e -	¢ .	
1975	Premises Load Management Controls Utility Premises	\$						0.00%			\$ -		\$ -	\$ -	\$ -	\$ - \$ -
	System Supervisor Equipment		78,058	\$ 12	1,294	9.00	15.00	6.67%					•	7		\$ 234,524
1985	Miscellaneous Fixed Assets	\$	-	,	,_,,	0.00	.0.00	0.00%			\$ -		\$ -	\$ -		\$ -
	Other Tangible Property	\$						0.00%	\$ -		\$ -		\$ -	\$ -		\$ -
1995	Contributions & Grants			-\$ 6,00	6,797		30.00	3.33%	\$ -	-\$ 100,113			-\$ 100,113	-\$ 200,227	\$ -	-\$ 200,227
1995	Contributions & Grants		24,088			35.00		0.00%	-\$ 43,545		-\$ 43,545		-\$ 43,545	\$ -		-\$ 43,545
1995	Contributions & Grants		27,737			55.00		0.00%			-\$ 4,141		-\$ 4,141	\$ -		-\$ 4,141
1995	Contributions & Grants		47,395			56.00		0.00%			-\$ 6,203		-\$ 6,203	\$ -		-\$ 6,203
1995	Contributions & Grants	-\$ 8	74,920			16.00		0.00%	-\$ 54,683	\$ -	-\$ 54,683		-\$ 54,683	\$ -	\$ -	-\$ 54,683

		_				 _				_							_	
1995	Contributions & Grants	-\$	64,332		36.00	0.00% -	·\$ 1,	787	\$ -	-\$	1,787		-\$ 1,7	37 \$.	\$ -	-\$	1,787
1995	Contributions & Grants	-\$	23,557		50.00	0.00%	\$	471 \$	• -	-\$	471		-\$ 4	71 \$	· -	\$ -	-\$	471
1995	Contributions & Grants	-\$	108,823		32.00	0.00% -	\$ 3,	101 \$	• -	-\$	3,401		-\$ 3,4	01 \$		\$ -	-\$	3,401
1995	Contributions & Grants	-\$	14,843		37.00	0.00% -	\$	401 \$	\$ -	-\$	401		-\$ 4	01 \$	· -	\$	-\$	401
1995	Contributions & Grants	-\$	1,887,347		32.00	0.00%	\$ 58,	980 \$	\$ -	-\$	58,980		-\$ 58,9	30 \$	-	\$	-\$	58,980
1995	Contributions & Grants	-\$	233,267		52.00	0.00% -	\$ 4,	186	\$ -	-\$	4,486		-\$ 4,4	36 \$	· -	\$	-\$	4,486
1995	Contributions & Grants	-\$	1,657,094		49.00	0.00% -	\$ 33,	318	\$ -	-\$	33,818		-\$ 33,8	18 \$	-	\$ -	-\$	33,818
1995	Contributions & Grants	-\$	230,734		9.00	0.00% -	\$ 25,	637	\$ -	-\$	25,637		-\$ 25,6	37 \$	· -	\$	-\$	25,637
1995	Contributions & Grants	-\$	209,758		29.00	0.00% -	·\$ 7,	233	\$ -	-\$	7,233		-\$ 7,2	33 \$	-	\$ -	-\$	7,233
1995	Contributions & Grants	-\$	5,242,970		49.00	0.00% -	\$ 106,	999 \$	\$ -	-\$	106,999		-\$ 106,9	99 \$	· -	\$	-\$	106,999
1995	Contributions & Grants	-\$	11,882,563		35.00	0.00% -	\$ 339,	502	\$ -	-\$	339,502		-\$ 339,5	02 \$	-	\$ -	-\$	339,502
1995	Contributions & Grants	-\$	663,193		20.00	0.00% -	\$ 33,	160 \$	\$ -	-\$	33,160		-\$ 33,1	60 \$	· -	\$	-\$	33,160
1995	Contributions & Grants	-\$	10,413,771		22.00	0.00% -	\$ 473,	353	\$ -	-\$	473,353		-\$ 473,3	53 \$	-	\$ -	-\$	473,353
1995	Contributions & Grants	-\$	1,420,059		32.00	0.00% -	\$ 44,	377 \$	\$ -	-\$	44,377		-\$ 44,3	77 \$	-	\$ -	-\$	44,377
1995	Contributions & Grants	-\$	3,134,472		44.00	0.00% -	\$ 71,	238	\$ -	-\$	71,238		-\$ 71,2	38 \$	-	\$	-\$	71,238
1995	Contributions & Grants	-\$	2,269,790		34.00	0.00% -	\$ 66,	759 \$	\$ -	-\$	66,759	-\$ 1,480,287	\$ 1,413,5	28 \$	· -	\$	-\$	66,759
1995	Contributions & Grants					0.00%	\$	- \$	-	\$	-		\$ -	\$	-	\$ -	\$	-
1995	Contributions & Grants					0.00%	\$	- \$	\$ -	\$	-		\$ -	\$	-	\$ -	\$	-
						0.00%	\$	- \$	\$ -	\$	-		\$ -	\$	-	\$ -	\$	-
	Total	\$	165,302,381	\$ 27,436,481			\$ 9,315,	732 \$	962,253	\$	10,277,985	\$ 9,985,369	\$ 292,6	16 \$	1,924,507	\$ 559,984	\$	10,680,255

Notes:

- Board policy of the "half-year" rule the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.
- The applicant must provide an explanation of material variances in evidence.
- The applicant should ensure that the years for new additions of assets are the asset useful lives determined by management in accordance with the Board's regulatory accounting policies. The capitalization and depreciation expense accounting changes should be implemented consistent with the Board's regulatory accounting policies as set out for modified IFRS as contained in the Report of the Board, Transition to International Financial Reporting Standards, EB-2008-0408, the Kinectrics Report, and the Revised 2012 Accounting Procedures Handbook for Electricity Distributors
- A recalculation should be performed to determine the average remaining life of opening balance of assets (i.e. excluding 2012 additions) under the change in policies under CGAAP. For example, Asset A had a useful life of 20 years under CGAAP without the change in policies. On January 1, 2012, the effective date of the changes in policies, Asset A was a years depreciated. As a result, Asset A would have a remaining service life of 17 years (20 years less 3 years) as of January 1, 2012. Due to making the change in policies under CGAAP, management re-assessed the asset useful lives and concluded that the revised useful life of Asset A is now 30 years. Therefore, the average remaining useful life of the opening balance of 27 years (80) years less 3 years) under the revised CGAAP as of January 1, 2012.
- NBV must exclude assets still on the books but which have been fully amortized or depreciated.
- 6 This column refers to the calculated full year depreciation but excludes the depreciation expense on assets fully depreciated during the year. This column is used for the purpose of calculating depreciation expense in the following year on the next worksheet.

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

 File Number:
 EB-2013-0174

 Exhibit:
 4

 Tab:
 6

 Schedule:
 2

 Page:

Date: 26-Mar-14

Appendix 2-CP Depreciation and Amortization Expense

Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 12012

2013 Revised CGAAP or ASPE - CGAAP or ASPE with the changes to the policies

Account	Description	F	Additions (d)	Years (new additions only)	Depreciation Rate on New Additions	(h):	13 Depreciation Expense ¹ =2012 Full Year Deprecation + ((d)*0.5)/(f)	4	13 Depreciation Expense per Apppendix 2-B Fixed Assets, Column K (I)		/ariance ²	20°	epreciation xpense on 13 Full Year Additions n)=((d))/(f)	Ex As De	Less preciation pense on sets Fully preciated ng the year (o)	Dep (p) :	3 Full Year preciation ³ = 2012 Full Year preciation (n) - (o)
1610	Miscellaneous Intangible Plant	Ś	203,593	3.00	33.33%	\$	281,223	Ś	281,223	-\$	0		67,864	\$	85,971	\$	229,184
	Computer Software (Formally known as Account 1925) - Acquired	\$	1,634,282	3.00	33.33%	Ė	462,714	7	203/220	\$	462,714		544,761		-	\$	735,094
1611-01	Computer Software (Formally known as Account 1925) - Acquired				0.00%	\$	1,638,370			\$	1,638,370	\$	-	\$	895,224	\$	743,146
1611-02	Computer Software (Formally known as Account 1925) - Internally generated	\$	191,024	5.00	20.00%	\$	58,026			\$	58,026	\$	38,205	\$	-	\$	77,128
1611-02	Computer Software (Formally known as Account 1925) - Internally generated				0.00%	\$	288,618	\$	2,447,727	-\$	2,159,109	\$	-	\$	-	\$	288,618
1612	Land Rights (Formally known as Account 1906)	\$	8,697	50.00	0.00%		10,933	\$	10,933	\$	0	\$	174	\$	-	\$	11,020
1805	Land				0.00%	•	-			\$	-	\$	-	\$	-	\$	-
1808	Buildings	\$	-	50.00	2.00%	\$	5,566	\$	5,566	-\$	0	\$	-	\$	-	\$	5,566
1810	Leasehold Improvements				0.00%	\$	-			\$	-	\$	-	\$	-	\$	-
1815	Transformer Station Equipment >50 kV				0.00%	\$	4,821	\$	4,821	-\$	0	\$	-	\$	-	\$	4,821
1820-01	Distribution Station Equipment <50 kV- Transformers	\$	1,358,047	40.00	2.50%	\$	43,780			\$	43,780	\$	33,951	\$	-	\$	60,756
1820-01	Distribution Station Equipment <50 kV- Transformers				0.00%	\$	13,679			\$	13,679	\$		\$	-	\$	13,679
1820-01	Distribution Station Equipment <50 kV- Transformers				0.00%	\$	12,520			\$	12,520	\$	-	\$	-	\$	12,520
1820-01	Distribution Station Equipment <50 kV- Transformers				0.00%	\$	15,390			\$	15,390	\$	-	\$	-	\$	15,390
1820-01	Distribution Station Equipment <50 kV- Transformers				0.00%	\$	6,596			\$	6,596	\$	-	\$	-	\$	6,596
1820-01	Distribution Station Equipment <50 kV- Transformers				0.00%	\$	9,764			\$	9,764	\$		\$	-	\$	9,764
1820-01	Distribution Station Equipment <50 kV- Transformers				0.00%	\$	11,021			\$	11,021	\$	-	\$	-	\$	11,021
1820-01	Distribution Station Equipment <50 kV- Transformers				0.00%	\$	10,378			\$	10,378	\$	-	\$	-	\$	10,378
1820-01	Distribution Station Equipment <50 kV- Transformers				0.00%	\$	4,086			\$	4,086	\$	-	\$	-	\$	4,086
1820-01	Distribution Station Equipment <50 kV- Transformers				0.00%	\$	8,813			\$	8,813	\$	-	\$	-	\$	8,813

	Distribution Station Equipment <50 kV-				1									
1820-01	Transformers			0.00%	\$	9,230	\$	9,230	\$	_	Ś	_	\$	9,230
	Distribution Station Equipment <50 kV-			0.0070	Ť	0,200		0,200			Ţ		Ť	- 0,200
1820-01	Transformers			0.00%	\$	3,042	\$	3,042	\$	-	\$	-	\$	3,042
1820-01	Distribution Station Equipment <50 kV-													
1020 01	Transformers			0.00%	\$	4,825	\$	4,825	\$	-	\$	-	\$	4,825
1820-01	Distribution Station Equipment <50 kV- Transformers			0.00%	•	57,935	\$	57,935	¢	_	Ś		\$	57,935
	Distribution Station Equipment <50 kV-			0.00 /6	Ψ	37,933	Ψ	31,333	Ψ	<u> </u>	۲		Ψ	37,933
1820-01	Transformers			0.00%	\$	7,200	\$	7,200	\$	-	\$	-	\$	7,200
4000.04	Distribution Station Equipment <50 kV-				Ť	,	•	,	•		'		Ť	
1820-01	Transformers			0.00%	\$	15,906	\$	15,906	\$	-	\$	-	\$	15,906
1820-01	Distribution Station Equipment <50 kV-						_		_					
	Transformers Distribution Station Equipment <50 kV-			0.00%	\$	7,410	\$	7,410	\$	-	\$		\$	7,410
1820-01	Transformers			0.00%	\$	2,959	\$	2,959	\$	_	\$	_	\$	2,959
	Distribution Station Equipment <50 kV-			0.0070	Ψ	2,333	Ψ	2,333	Ψ		Y		Ψ	2,333
1820-01	Transformers			0.00%	\$	1,254	\$	1,254	\$	-	\$	-	\$	1,254
1820-01	Distribution Station Equipment <50 kV-													
1020-01	Transformers			0.00%	\$	6,501	\$	6,501	\$	-	\$	-	\$	6,501
1820-01	Distribution Station Equipment <50 kV-			0.000/	_	2 224		0.004	•		,		_	0.004
	Transformers Distribution Station Equipment <50 kV-			0.00%	Þ	3,061	\$	3,061	Þ	-	\$		\$	3,061
1820-01	Transformers			0.00%	\$	10,654	\$	10,654	\$	_	\$	_	\$	10,654
4000.04	Distribution Station Equipment <50 kV-				T .	10,001	-	,	-				_	
1820-01	Transformers			0.00%	\$	17,407	\$	17,407	\$	-	\$	-	\$	17,407
1820-01	Distribution Station Equipment <50 kV-													
1020 01	Transformers			0.00%	\$	1,275	\$	1,275	\$	-	\$	-	\$	1,275
1820-01	Distribution Station Equipment <50 kV-			0.00%	•	5 050	\$	5,050	¢	_	Ś		\$	5 050
	Transformers Distribution Station Equipment <50 kV-			0.00%	Ð	5,050	Ð	3,030	Ą	-	Ş		Ą	5,050
1820-01	Transformers			0.00%	\$	2,058	\$	2,058	\$	-	\$	-	\$	2,058
4000.04	Distribution Station Equipment <50 kV-					,								
1820-01	Transformers			0.00%	\$	3,096	\$	3,096	\$	-	\$	-	\$	3,096
1820-02	Distribution Station Equipment <50 kV-HV		40.00			-	_		_					
	Switchgear	\$ 129,417	40.00	2.50%	\$	5,011	\$	5,011	\$	3,235	\$	-	\$	6,628
1820-02	Distribution Station Equipment <50 kV-HV Switchgear			0.00%	¢	2,470	\$	2,470	¢		Ś	_	\$	2,470
	Distribution Station Equipment <50 kV-HV			0.0070	Ψ	2,410	Ψ	2,410	Ψ		Y		Ψ	2,470
1820-02	Switchgear			0.00%	\$	5,557	\$	5,557	\$	-	\$	-	\$	5,557
1820-02	Distribution Station Equipment <50 kV-HV													
1020-02	Switchgear			0.00%	\$	1,072	\$	1,072	\$	-	\$	-	\$	1,072
1820-02	Distribution Station Equipment <50 kV-HV			0.000/	_	4 500		4 500	•		,		_	4.500
	Switchgear Distribution Station Equipment <50 kV-HV			0.00%	Þ	1,588	\$	1,588	Þ	-	\$	-	\$	1,588
1820-02	Switchgear			0.00%	\$	2,150	\$	2,150	\$	_	\$	_	\$	2,150
4000.00	Distribution Station Equipment <50 kV-HV				•	_,	•		*		-		Ť	
1820-02	Switchgear			0.00%	\$	1,687	\$	1,687	\$	-	\$	-	\$	1,687
1820-02	Distribution Station Equipment <50 kV-HV													
1020 02	Switchgear			0.00%	\$	1,993	\$	1,993	\$	-	\$	-	\$	1,993
1820-02	Distribution Station Equipment <50 kV-HV			0.00%		2.450	\$	2,150	•		\$		\$	2.450
	Switchgear Distribution Station Equipment <50 kV-HV			0.00%	Ф	2,150	Þ	2,150	Þ	-	Ş		Þ	2,150
1820-02	Switchgear			0.00%	\$	1,488	\$	1,488	\$	-	\$	-	\$	1,488
4000.00	Distribution Station Equipment <50 kV-HV			2.2370	Ť	-,	•	,	•					
1820-02	Switchgear			0.00%	\$	495	\$	495	\$	-	\$	-	\$	495
1820-02	Distribution Station Equipment <50 kV-HV			<u> </u>					_					
1020 02	Switchgear			0.00%	\$	1,177	\$	1,177	\$	-	\$	-	\$	1,177
1820-02	Distribution Station Equipment <50 kV-HV			0.00%	¢	0.120	\$	0.120	¢	_	\$		\$	9,139
L	Switchgear			0.00%	Ψ	9,139	φ	9,139	Ψ	-	٧	-	Ψ	J, 133

	Distribution Station Equipment <50 kV-HV				1				1					
1820-02	Switchgear			0.00%	\$	1,857	\$	1,857	\$	-	\$	-	\$	1,857
1820-02	Distribution Station Equipment <50 kV-HV					,		· · · · · · · · · · · · · · · · · · ·						
1820-02	Switchgear			0.00%	\$	4,257	\$	4,257	\$	-	\$	-	\$	4,257
1820-02	Distribution Station Equipment <50 kV-HV												١.	
1020 02	Switchgear			0.00%	\$	1,108	\$	1,108	\$	-	\$	-	\$	1,108
1820-02	Distribution Station Equipment <50 kV-HV			0.000/		0.40		040			,		_	040
	Switchgear Distribution Station Equipment <50 kV-HV			0.00%	Þ	949	\$	949	\$	-	\$	-	\$	949
1820-02	Switchgear			0.00%	\$	433	\$	433	\$	_	¢	_	\$	433
	Distribution Station Equipment <50 kV-HV		+	0.0070	Ψ	700	Ψ	400	Ψ		7		Ψ.	
1820-02	Switchgear			0.00%	\$	184	\$	184	\$	-	\$	-	\$	184
4000.00	Distribution Station Equipment <50 kV-HV													
1820-02	Switchgear			0.00%	\$	634	\$	634	\$	-	\$	-	\$	634
1820-02	Distribution Station Equipment <50 kV-HV													
1020 02	Switchgear			0.00%	\$	448	\$	448	\$	-	\$	-	\$	448
1820-02	Distribution Station Equipment <50 kV-HV			0.000/		500		500			,		_	500
	Switchgear			0.00%	Þ	520	\$	520	\$	•	\$	-	\$	520
1820-02	Distribution Station Equipment <50 kV-HV Switchgear			0.00%	\$	849	\$	849	\$	-	¢	_	\$	849
	Distribution Station Equipment <50 kV-HV		+	0.0070	-	0.10	_	0.10	-		7		Ť	
1820-02	Switchgear			0.00%	\$	123	\$	123	\$	-	\$	-	\$	123
4000.00	Distribution Station Equipment <50 kV-HV													-
1820-02	Switchgear			0.00%	\$	493	\$	493	\$	-	\$	-	\$	493
1820-02	Distribution Station Equipment <50 kV-HV													
1020-02	Switchgear			0.00%	\$	301	\$	301	\$	-	\$	-	\$	301
1820-02	Distribution Station Equipment <50 kV-HV			0.000/							,			205
	Switchgear			0.00%	\$	605	\$	605	\$	-	\$	-	\$	605
1820-02	Distribution Station Equipment <50 kV-HV			0.00%	¢	17,606	\$	17,606	¢	_	ċ		\$	17,606
	Switchgear Distribution Station Equipment <50 kV-LV			0.00 /8	Ψ	17,000	Ψ	17,000	Ψ	-	ې		Ψ	17,000
1820-03	Switchgear	\$ 104,606	40.00	2.50%	\$	4,183	\$	4,183	\$	2,615	\$	_	\$	5,490
	Distribution Station Equipment <50 kV-LV	+ == .,===	10.00		Ť	.,	_	.,	_	_,,,,,	_		Ť	
1820-03	Switchgear			0.00%	\$	9,263	\$	9,263	\$	-	\$	-	\$	9,263
1820-03	Distribution Station Equipment <50 kV-LV													
1020-03	Switchgear			0.00%	\$	10,411	\$	10,411	\$	-	\$	-	\$	10,411
1820-03	Distribution Station Equipment <50 kV-LV												١.	
	Switchgear			0.00%	\$	10,427	\$	10,427	\$	-	\$	-	\$	10,427
1820-03	Distribution Station Equipment <50 kV-LV			0.00%	¢	4,290	\$	4,290	\$	_	Ś	_	\$	4,290
	Switchgear Distribution Station Equipment <50 kV-LV			0.00 /8	φ	4,230	Ψ	4,230	Ψ		ې		Ψ	4,290
1820-03	Switchgear			0.00%	\$	6,350	\$	6,350	\$	_	Ś	_	\$	6,350
4000.00	Distribution Station Equipment <50 kV-LV				Ť	-,		-,					Ť	
1820-03	Switchgear			0.00%	\$	8,064	\$	8,064	\$	-	\$	-	\$	8,064
1820-03	Distribution Station Equipment <50 kV-LV													
1020 00	Switchgear			0.00%	\$	6,750	\$	6,750	\$	-	\$	-	\$	6,750
1820-03	Distribution Station Equipment <50 kV-LV			0.000/		7.070			١.					-
	Switchgear			0.00%	\$	7,973	\$	7,973	\$	-	\$		\$	7,973
1820-03	Distribution Station Equipment <50 kV-LV Switchgear			0.00%	\$	8,061	\$	8,061	\$	_	¢		\$	8,061
	Distribution Station Equipment <50 kV-LV			0.0070	Ψ	0,001	Ψ	0,001	Ψ		7		Ψ.	- 0,001
1820-03	Switchgear			0.00%	\$	5,952	\$	5,952	\$	-	\$	-	\$	5,952
4000.00	Distribution Station Equipment <50 kV-LV				Ė	-,		,	Ė				Ė	
1820-03	Switchgear			0.00%	\$	1,979	\$	1,979	\$	-	\$		\$	1,979
1820-03	Distribution Station Equipment <50 kV-LV	_												
1020 00	Switchgear			0.00%	\$	4,707	\$	4,707	\$	-	\$		\$	4,707
1820-03	Distribution Station Equipment <50 kV-LV			0.000/	_	04 000		04.000	_		,		_	04.000
	Switchgear			0.00%	Þ	21,363	\$	21,363	Þ	-	\$		\$	21,363
1820-03	Distribution Station Equipment <50 kV-LV Switchgear			0.00%	\$	6,196	\$	6,196	\$	_	Ś	_	\$	6,196
1	Ownongeal			0.0076	Ψ	0,190	4	5,150	Ψ	-	7		Ψ	0,100

	Distribution Station Equipment <50 kV-LV Switchgear			0.00%	\$	14,548	\$	14,548	\$ -		\$ -	\$	14,548
1820-03	Distribution Station Equipment <50 kV-LV Switchgear			0.00%		4,432	\$		\$ -		\$ -	\$	4,432
1820-03	Distribution Station Equipment <50 kV-LV			0.00%		3,796	\$	3,796	\$ -		\$ -	s	3,796
	Switchgear Distribution Station Equipment <50 kV-LV				<u> </u>	·		·	Ф -	7	\$ -	ð	
	Switchgear Distribution Station Equipment <50 kV-Breaker &			0.00%	\$	284	\$	284	\$ -		\$ -	\$	284
1820-04	Relay Distribution Station Equipment <50 kV-Breaker &	\$ 110,907	25.00	4.00%	\$	11,041	\$	11,041	\$ 4,4	36	\$ -	\$	13,259
1820-04	Relay			0.00%	\$	1,941	\$	1,941	\$ -		\$ -	\$	1,941
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$	1,735	\$	1,735	\$ -		\$ -	\$	1,735
18/0-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$	1,738	\$	1,738	\$ -		\$ -	\$	1,738
18/0-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$	2,547	\$	2,547	\$ -		\$ -	s	2,547
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	¢	1,644	\$	·	\$ -		\$ -	\$	1,644
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%		2,554	\$	2,554	\$ -		¢ _	\$	2,554
1820-04	Distribution Station Equipment <50 kV-Breaker &										, -		
1820-04	Relay Distribution Station Equipment <50 kV-Breaker &			0.00%		1,635	\$,	\$ -		\$ -	\$	1,635
	Relay Distribution Station Equipment <50 kV-Breaker &			0.00%		1,676	\$,	\$ -		<u>\$ -</u>	\$	1,676
	Relay Distribution Station Equipment <50 kV-Breaker &			0.00%	\$	2,553	\$	2,553	\$ -	+	\$ -	\$	2,553
	Relay Distribution Station Equipment <50 kV-Breaker &			0.00%	\$	1,674	\$	1,674	\$ -	\dashv	\$ -	\$	1,674
1820-04	Relay Distribution Station Equipment <50 kV-Breaker &			0.00%	\$	-	\$	-	\$ -		\$ -	\$	-
1820-04	Relay			0.00%	\$	2,059	\$	2,059	\$ -		\$ -	\$	2,059
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$	5,227	\$	5,227	\$ -		\$ -	\$	5,227
18/0-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$	1,663	\$	1,663	\$ -		\$ -	\$	1,663
1870-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$	8,743	\$	8,743	\$ -		\$ 8,74	3 \$	-
1870-05	Distribution Station Equipment <50 kV- Containment and Civil	\$ 322,093	60.00	1.67%	\$	7,046	\$	7,046	\$ 5,3	88	\$ -	\$	9,730
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$	1,456	\$	1,456	\$ -		\$ -	\$	1,456
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%		1,735	\$		\$ -		\$ -	\$	1,735
1820-05	Distribution Station Equipment <50 kV-					·		·	•		¢		
1820-05	Containment and Civil Distribution Station Equipment <50 kV-			0.00%		1,738	\$	1,738	\$ -		Д	\$	1,738
1820-05	Containment and Civil Distribution Station Equipment <50 kV-			0.00%		1,176	\$		\$ -		\$ -	\$	1,176
	Containment and Civil Distribution Station Equipment <50 kV-			0.00%	\$	2,114	\$	2,114	\$ -	+	\$ -	\$	2,114
1820-05	Containment and Civil Distribution Station Equipment <50 kV-			0.00%	\$	1,179	\$	1,179	\$ -	4	\$ -	\$	1,179
1820-05	Containment and Civil			0.00%	\$	2,308	\$	2,308	\$ -		\$ -	\$	2,308
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$	2,911	\$	2,911	\$ -		\$ -	\$	2,911
	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$	1,178	\$	1,178	\$ -		\$ -	\$	1,178

								,						
1820-05	Distribution Station Equipment <50 kV-			0.000/		1 022		1 022	e	_	خ			1 022
	Containment and Civil Distribution Station Equipment <50 kV-			0.00%	Þ	1,923	\$	1,923	\$	-	Ş		\$	1,923
1820-05	Containment and Civil			0.00%	\$	395	\$	395	\$	-	\$	-	\$	395
1820-05	Distribution Station Equipment <50 kV-													
1020-03	Containment and Civil			0.00%	\$	1,356	\$	1,356	\$	-	\$	-	\$	1,356
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	¢	18,791	\$	18,791	\$		ė		\$	18,791
	Distribution Station Equipment <50 kV-			0.00 /8	Ψ	10,791	Ą	10,791	Ą	-	ې		Ψ	10,791
1820-05	Containment and Civil			0.00%	\$	797	\$	797	\$	-	\$	-	\$	797
1820-05	Distribution Station Equipment <50 kV-													
1020-03	Containment and Civil			0.00%	\$	2,806	\$	2,806	\$	-	\$	-	\$	2,806
1820-05	Distribution Station Equipment <50 kV-			0.00%	¢	2,127	\$	2,127	\$		ċ		\$	2,127
	Containment and Civil Distribution Station Equipment <50 kV-			0.0078	Ψ	2,127	Ą	2,121	Ą	-	ې		Ψ	2,121
1820-05	Containment and Civil			0.00%	\$	163	\$	163	\$	-	\$	-	\$	163
1820-05	Distribution Station Equipment <50 kV-													
1020-03	Containment and Civil			0.00%	\$	58	\$	58	\$	-	\$	-	\$	58
1820-05	Distribution Station Equipment <50 kV-			0.00%	¢	103	\$	103	\$		ċ		\$	103
	Containment and Civil Distribution Station Equipment <50 kV-			0.00%	ψ	103	Ψ	103	φ	-	Ą		Ψ	103
1820-05	Containment and Civil			0.00%	\$	172	\$	172	\$	-	\$	-	\$	172
1820-05	Distribution Station Equipment <50 kV-													
1020 00	Containment and Civil			0.00%	\$	173	\$	173	\$	-	\$	-	\$	173
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	¢	154	\$	154	\$	_	خ	_	\$	154
	Distribution Station Equipment <50 kV-			0.0070	Ψ	134	Ψ	134	Ψ		٦		Ψ	134
1820-05	Containment and Civil			0.00%	\$	194	\$	194	\$	-	\$	-	\$	194
1820-05	Distribution Station Equipment <50 kV-													
1020 00	Containment and Civil			0.00%	\$	197	\$	197	\$	-	\$	-	\$	197
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	¢	89	\$	89	\$	_	Ś	_	\$	89
	Distribution Station Equipment <50 kV-			0.0070	۳		Ť		_		7		<u> </u>	
1820-05	Containment and Civil			0.00%	\$	251	\$	251	\$	-	\$	-	\$	251
1820-05	Distribution Station Equipment <50 kV-													
	Containment and Civil	24==46	40.00	0.00%	_	4,620	\$	4,620	\$		\$	-	\$	4,620
	Distribution Station Equipment <50 kV-Cable	\$ 217,546	40.00	2.50%	\$	5,567	\$	5,567	\$	5,439	\$	-	\$	8,287
	Distribution Station Equipment <50 kV-Cable			0.00%	\$	371 834	\$	371 834	\$	-	\$	-	\$	371 834
-	Distribution Station Equipment <50 kV-Cable Distribution Station Equipment <50 kV-Cable				\$	322	\$	322	\$	-	\$		\$	322
	Distribution Station Equipment <50 kV-Cable				\$	476	\$	476	\$	-	ş Ś		\$	476
	Distribution Station Equipment <50 kV-Cable			0.00%	\$	323	\$	323	\$		Ś		\$	323
	Distribution Station Equipment <50 kV-Cable				\$	506	\$	506	\$	-	Ś		\$	506
	Distribution Station Equipment <50 kV-Cable			0.00%	\$	598	\$	598	\$	_	\$		\$	598
	Distribution Station Equipment <50 kV-Cable			0.00%	\$	322	\$	322	\$	_	\$	_	\$	322
	Distribution Station Equipment <50 kV-Cable			0.00%	\$	446	\$	446	\$	-	\$	-	\$	446
	Distribution Station Equipment <50 kV-Cable				\$	148	\$	148	\$	_	\$	-	\$	148
-	Distribution Station Equipment <50 kV-Cable				\$	353	\$	353	\$	-	\$	-	\$	353
	Distribution Station Equipment <50 kV-Cable			0.00%		1,659	\$	1,659		-	\$	-	\$	1,659
	Distribution Station Equipment <50 kV-Cable			0.00%	_	536	\$	536		-	\$	-	\$	536
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%	\$	11,187	\$	11,187	\$	-	\$	-	\$	11,187
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%	\$	582	\$	582		-	\$	-	\$	582
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%	\$	332	\$	332	\$	-	\$	-	\$	332
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%	\$	285	\$	285		-	\$	-	\$	285
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%	\$	11,674	 \$	11,674	\$	-	\$	-	\$	11,674
1820-07	Distribution Station Equipment <50 kV-Wholesale	7.04.4	05.00	0.000/	_	00.050		00.050		040	,		_	00.045
	Meters	\$ 7,814	25.00	0.00%	\$	23,059	\$	23,059	\$	313	\$	-	\$	23,215

<u> </u>	Distribution Station Equipment <50 kV-Wholesale													
1820-07	Meters				0.00%	\$ 75,316	\$ 740,79	8 -\$	665,482	\$ -	\$	-	\$	75,316
1825	Storage Battery Equipment				0.00%	\$ -		\$	-	\$ -	\$	-	\$	-
1830-01	Poles, Towers & Fixtures-wood	\$	2,981,819	40.00	2.50%	\$ 120,030		\$	120,030	\$ 74,54	15 \$	-	\$	157,303
1830-01	Poles, Towers & Fixtures-wood				0.00%	\$ 193,184		\$	193,184	\$ -	\$	-	\$	193,184
1830-01	Poles, Towers & Fixtures-wood				0.00%	\$ 411,395		\$	411,395	\$ -	\$	-	\$	411,395
1830-02	Poles, Towers & Fixtures-concrete	\$	278,814	60.00	1.67%	\$ 7,090		\$	7,090	\$ 4,64	17 \$. <u>-</u>	\$	9,413
1830-02	Poles, Towers & Fixtures-concrete				0.00%	\$ 18,890		\$	18,890	\$	\$	-	\$	18,890
1830-02	Poles, Towers & Fixtures-concrete				0.00%	\$ 31,290	\$ 781,87	9 -\$	750,589	\$ -	\$	-	\$	31,290
1835-01	Overhead Conductors	\$	1,941,643	60.00	1.67%	\$ 62,831		\$	62,831	\$ 32,36	\$1 \$	-	\$	79,011
1835-01	Overhead Conductors				0.00%	\$ 26,476		\$	26,476	\$ -	\$	-	\$	26,476
1835-01	Overhead Conductors				0.00%	\$ 350,640		\$	350,640	\$ -	\$	-	\$	350,640
1835-02	Overhead LIS	\$	292,057	20.00	5.00%	\$ 17,394		\$	17,394	\$ 14,60	3 \$	-	\$	24,696
1835-02	Overhead LIS				0.00%	\$ 233,381		\$	233,381	\$ -	\$	-	\$	233,381
1835-02	Overhead LIS				0.00%	\$ 262,093		\$	262,093	\$ -	\$	-	\$	262,093
1835-03	Overhead Disconnect	\$	261,622	40.00	2.50%	\$ 7,920		\$	7,920	\$ 6,54	11 \$	-	\$	11,190
1835-03	Overhead Disconnect				0.00%	\$ 7,627		\$	7,627	\$ -	\$	-	\$	7,627
1835-03	Overhead Disconnect				0.00%	\$ 73,945	\$ 1,042,30	7 -\$	968,362	\$ -	\$	-	\$	73,945
1840	Underground Conduit	\$	2,313,207	60.00	1.67%	\$ 80,177		\$	80,177	\$ 38,55	53 \$	-	\$	99,454
1840	Underground Conduit				0.00%	\$ 12,717		\$	12,717	\$ -	\$	-	\$	12,717
1840	Underground Conduit				0.00%	\$ 406,766	\$ 499,66	0 -\$	92,894	\$ -	\$	-	\$	406,766
1845-01	Underground Conductors	\$	2,667,059	40.00		\$ 138,437		\$	138,437	\$ 66,67	76 \$	-	\$	171,775
1845-01	Underground Conductors		, ,			\$ 31,989		\$	31,989	\$ -	\$		\$	31,989
1845-01	Underground Conductors					\$ 487,478		\$	487,478	\$ -	\$		\$	487,478
1845-02	Underground Switchgear - Padmount	\$	112,030	25.00		\$ 246,491		5 -\$	657,904	\$ 4,48	31 S	-	\$	248,732
1850-01	Line Transformers-Padmount	\$	2,133,852	30.00		\$ 1,464,730		\$		\$ 71,12		-	\$	1,500,294
1850-02	Line Transformers-Polemount	\$	894,790	40.00		\$ 146,221				\$ 22,37	_	_	\$	157,406
1855-01	Services -Overhead	\$	1,321,552	50.00		\$ 285,160		\$	285,160	\$ 26,43	_		\$	298,376
1855-02	Services - Underground	\$	844,490	40.00		\$ 278,572		_	285,160	\$ 21,11			\$	289,128
1860-01	Meters - Smart Meters	\$	612,500	15.00		\$ 353,460		\$	353,460	\$ 40,83	_		\$	373,877
1860-01	Meters - Smart Meters	т				\$ 516,382		\$	516,382	\$ -			\$	516,382
1860-02	Meters - Stranded Meters					\$ 254,992		\$	254,992	\$ -	\$		\$	4,458
1860-03	Meters - Collectors	\$	25,717	15.00		\$ 151,268		\$	151,268	\$ 1,71			\$	152,125
1860-03	Meters - Collectors	Υ	23), 1,	10.00		\$ 23,656		\$	23,656	\$ -	Ś		\$	23,656
1860-04	Meters - Interval	\$	192,596	25.00		\$ 28,255	\$ 1,328,01	_	•	\$ 7,70			\$	32,107
1905	Land	Υ	132,330	20.00		\$ -	7 1,320,01	\$		\$ -	\$		\$	-
1908-01	Buildings - Structure	\$	261,838	50.00		\$ 156,050		\$	156,050	\$ 5,23			\$	158,668
1908-01	Buildings - Structure	Υ	201,030	00.00		\$ 54,682		\$	54,682	\$ -	\$		\$	54,682
1908-01	Buildings - Structure					\$ 3,928		\$	3,928	\$ -	Ś		\$	3,928
1908-01	Buildings - Structure					\$ 3,820		\$	3,820	\$ -	- T		\$	
1908-01	Buildings - Structure					\$ 43,576		\$	43,576	\$ -	\$		\$	43,576
	Š					\$ 1,692		\$	1,692	\$ -	\$		\$	1,692
1908-01	Buildings - Structure							Ψ	1,032	_	۲			24,998
1908-01	Buildings - Structure Buildings - Exterior	Ś	299 262	25.00				¢	10 012	\$ 11.07	70 c		T 45	
1908-02	Buildings - Exterior	\$	299,262	25.00	4.00%	\$ 19,013		\$	19,013 36,526	\$ 11,97 \$ -	_		\$	· ·
1908-02 1908-02	Buildings - Exterior Buildings - Exterior	\$	299,262	25.00	4.00% 0.00%	\$ 19,013 \$ 36,526		\$	36,526	\$ -	\$	36,526	\$	-
1908-02 1908-02 1908-02	Buildings - Exterior Buildings - Exterior Buildings - Exterior	\$	299,262	25.00	4.00% 0.00% 0.00%	\$ 19,013 \$ 36,526 \$ 280,415		\$	36,526 280,415	\$ - \$ -	\$	36,526	\$ \$	- 280,415
1908-02 1908-02 1908-02 1908-02	Buildings - Exterior Buildings - Exterior Buildings - Exterior Buildings - Exterior				4.00% 0.00% 0.00% 0.00%	\$ 19,013 \$ 36,526 \$ 280,415 \$ 117,575		\$ \$ \$	36,526 280,415 117,575	\$ - \$ - \$ -	\$	36,526	\$ \$ \$	280,415 117,575
1908-02 1908-02 1908-02 1908-02 1908-03	Buildings - Exterior Buildings - Exterior Buildings - Exterior Buildings - Exterior Buildings - Interior	\$	299,262	25.00	4.00% 0.00% 0.00% 0.00% 6.67%	\$ 19,013 \$ 36,526 \$ 280,415 \$ 117,575 \$ 33,053		\$ \$ \$	36,526 280,415 117,575 33,053	\$ - \$ - \$ - \$ 7,17	\$ \$ \$ 72 \$	36,526	\$ \$ \$	280,415 117,575 36,639
1908-02 1908-02 1908-02 1908-02 1908-03	Buildings - Exterior Buildings - Exterior Buildings - Exterior Buildings - Exterior Buildings - Interior Buildings - Interior				4.00% 0.00% 0.00% 0.00% 6.67% 0.00%	\$ 19,013 \$ 36,526 \$ 280,415 \$ 117,575 \$ 33,053 \$ 86,070		\$ \$ \$ \$	36,526 280,415 117,575 33,053 86,070	\$ - \$ - \$ - \$ 7,17 \$ -	\$ \$ \$ 72 \$	36,526	\$ \$ \$ \$	- 280,415 117,575 36,639 86,070
1908-02 1908-02 1908-02 1908-02 1908-03 1908-03	Buildings - Exterior Buildings - Interior Buildings - Interior Buildings - Interior				4.00% 0.00% 0.00% 0.00% 6.67% 0.00%	\$ 19,013 \$ 36,526 \$ 280,415 \$ 117,575 \$ 33,053 \$ 86,070 \$ 13,199		\$ \$ \$ \$	36,526 280,415 117,575 33,053 86,070 13,199	\$ - \$ - \$ 7,17 \$ - \$ -	\$ \$ \$ 72 \$ \$	36,526	\$ \$ \$ \$	280,415 117,575 36,639 86,070 13,199
1908-02 1908-02 1908-02 1908-02 1908-03 1908-03 1908-03	Buildings - Exterior Buildings - Exterior Buildings - Exterior Buildings - Exterior Buildings - Interior Buildings - Interior				4.00% 0.00% 0.00% 0.00% 6.67% 0.00%	\$ 19,013 \$ 36,526 \$ 280,415 \$ 117,575 \$ 33,053 \$ 86,070 \$ 13,199 \$ 2,229		\$ \$ \$ \$	36,526 280,415 117,575 33,053 86,070 13,199 2,229	\$ - \$ - \$ 7,17 \$ - \$ -	\$ \$ \$ 72 \$ \$ \$	36,526	\$ \$ \$ \$	- 280,415 117,575 36,639 86,070

1908-03	Buildings - Interior				0.00%	\$ 36,95	in		\$	36,950	æ		\$		\$	36,950
-	Buildings - HVAC	\$	92,617	25.00		\$ 30,95	_		\$	3,060	\$	3,705	\$		\$	4,912
	Buildings - HVAC	Ş	92,017	25.00		\$ 2,67	_		\$	2,674	\$	3,705	\$	2,674	\$	4,912
-	Buildings - HVAC				0.00%		_		\$				\$	2,074	\$	2,749
-	•						_		<u> </u>				\$			-
	Buildings - HVAC Buildings - HVAC					\$ 38,27	_		\$	38,277	\$	-	\$		\$	38,277
-	3					\$ 141,95	_		\$	141,958		-		-	\$	141,958
	Buildings - HVAC					\$ 30,50	_		\$	30,503	\$	-	\$	-	\$	30,503
-	Buildings - HVAC					\$ 5,45	3		\$	5,453	\$		\$	-	\$	5,453
-	Buildings - HVAC					\$ -	-	4	\$	-	\$	-	\$	-	\$	-
1908-04	Buildings - HVAC					\$ -	_	\$ 1,113,946	-\$	1,113,946	\$	-	\$		\$	-
1910	Leasehold Improvements		20.010	40.00	0.00%				\$	-	\$	-	\$	-	\$	
1915	Office Furniture & Equipment	\$	28,349	10.00	10.00%	\$ 204,41	1	\$ 204,411	-\$	0	\$	2,835	\$	-	\$	205,828
1920-01	Computer Equipment - Hardware - Servers/Others	\$	486,562	5.00	20.00%	\$ 67,00)6		\$	67,006	\$	97,312	\$	-	\$	115,662
1920-01	Computer Equipment - Hardware - Servers/Others					\$ 237,67	71		\$	237,671	\$	_	\$	_	\$	237,671
1920	Computer EquipHardware-Desktops	\$	23,546	4.00	25.00%	\$ 133,26	_		\$	133,269	\$	5,887	\$	111,717	\$	24,496
1920	Computer EquipHardware-laptops	\$	33,897	3.00	33.33%	\$ 39,53	32	\$ 477,478	-\$	437,946	\$	11,299	\$	24,155	\$	21,027
1930-01	Transportation Equipment-Light Vehicles	\$	137,657	6.00	16.67%	•	_	,	\$	32,947	\$	22,943	\$	-	\$	44,419
1930-02	Transportation Equipment-Bucket Trucks		,			\$ 22,81	_		\$	22,815	\$	-	\$	-	\$	22,815
1930-03	Transportation Equipment Heavy Duty Trucks	\$	83,246	15.00	6.67%	•	_		\$	11,178		5,550	\$	-	\$	13,953
1930	Transportation Equipment		,			\$ 45,04	_		\$	45,042	\$	-	Ś	-	\$	45,042
1930	Transportation Equipment					\$ 4,39	_		\$	4,398	\$	_	Ś	-	\$	4,398
1930	Transportation Equipment					\$ 5,97	_		\$	5,977	\$	_	Ś	-	\$	5,977
1930	Transportation Equipment				0.00%		_		\$	11,018	•	_	Ś	-	\$	11,018
1930	Transportation Equipment					\$ 41,10	_		\$	41,101	\$		Ś	-	\$	41,101
1930	Transportation Equipment				0.00%	•	_		\$	60,756	\$	_	Ś	-	\$	60,756
1930	Transportation Equipment					\$ 11	_		\$	111	\$	-	Ś	-	\$	111
1930	Transportation Equipment					\$ 29,35	_		\$	29,354	\$		\$	-	\$	29,354
1930	Transportation Equipment					\$ 7,11	_		\$	7,116	\$		\$	7,116	\$	
1930	Transportation Equipment					\$ -			\$	-	\$	-	\$		\$	-
1930	Transportation Equipment				0.00%	•	2		\$	45,812		-	\$		\$	45,812
1930	Transportation Equipment					\$ 58,45	_		\$	58,453	\$	-	\$		\$	58,453
1930	Transportation Equipment					\$ 110,62	_		\$	110,624	\$	-	\$	-	\$	110,624
1930	Transportation Equipment					\$ 21,85	_		\$	21,856	\$	_	\$	_	\$	21,856
1930	Transportation Equipment				0.00%	·	_		\$	36,679	\$		Ś		\$	36,679
1930	Transportation Equipment					\$ 6,54	_	\$ 551,785	-\$	545,238	\$		\$		\$	6,547
1935	Stores Equipment					\$ 1,15	_	\$ 1,151	_	0	\$	_	\$	_	\$	1,151
1940	Tools, Shop & Garage Equipment	\$	126,655	10.00		\$ 41,01	_	\$ 41,016		0	\$	12,666	\$		\$	47,349
1945	Measurement & Testing Equipment	\$	120,033	10.00		\$ 6,02			\$	0	\$	12,000	Ś		\$	6,020
1950	Power Operated Equipment	7		10.00	0.00%	· · · · · · · · · · · · · · · · · · ·	.0	9 0,020	\$		\$	_	¢	_	\$	
1955	Communications Equipment	\$	317,800	10.00		\$ 51,16	0	\$ 51,160	-\$	0	\$	31,780	\$		\$	67,050
1955	Communication Equipment (Smart Meters)	Ţ	317,000	10.00	0.00%			y 31,100	\$		\$	31,700	\$		\$	-
	Miscellaneous Equipment	\$	59,850	10.00	0.00%		13	\$ 34,903		0		5,985		-	\$	37,896
1970	Load Management Controls - Customer	7	33,630	10.00			,,,	у 34,303								31,030
	Premises				0.00%				\$	-	\$	-	\$		\$	
1975	Load Management Controls Utility Premises	<u>,</u>	726.466	45.00	0.00%		_	ć 262.500	\$	-	\$	40.007	\$	-	\$	-
1980	System Supervisor Equipment	\$	736,460	15.00	6.67%	•	SU :	\$ 263,530		-	\$	49,097		-	\$	283,621
1985	Miscellaneous Fixed Assets				0.00%	-	-		\$	-	\$	-	\$	-	\$	-
1990	Other Tangible Property		F 262 225		0.00%		_		\$	-	\$	- 475.000	\$	-	\$	-
1995	Contributions & Grants	-\$	5,269,983	30.00	3.33%		_		-\$	288,060		175,666		-	-\$	375,893
1995	Contributions & Grants				0.00%	-\$ 43,54	15		-\$	43,545	\$	-	\$	-	-\$	43,545

1995	Contributions & Grants			0.00%	-\$	4,141			-\$	4,141	\$ -	\$ -	-\$	4,141
1995	Contributions & Grants			0.00%	-\$	6,203			-\$	6,203	\$ -	\$ -	-\$	6,203
1995	Contributions & Grants			0.00%	-\$	54,683			-\$	54,683	\$ -	\$ -	-\$	54,683
1995	Contributions & Grants			0.00%	-\$	1,787			-\$	1,787	\$ -	\$ -	-\$	1,787
1995	Contributions & Grants			0.00%	-\$	471			-\$	471	\$ -	\$ -	-\$	471
1995	Contributions & Grants			0.00%	-\$	3,401			-\$	3,401	\$ -	\$ -	-\$	3,401
1995	Contributions & Grants			0.00%	-\$	401			-\$	401	\$ -	\$ -	-\$	401
1995	Contributions & Grants			0.00%	-\$	58,980			-\$	58,980	\$ -	\$ -	-\$	58,980
1995	Contributions & Grants			0.00%	-\$	4,486			-\$	4,486	\$ -	\$ -	-\$	4,486
1995	Contributions & Grants			0.00%	-\$	33,818			-\$	33,818	\$ -	\$ -	-\$	33,818
1995	Contributions & Grants			0.00%	-\$	25,637			-\$	25,637	\$ -	\$ -	-\$	25,637
1995	Contributions & Grants			0.00%	-\$	7,233			-\$	7,233	\$ •	\$ -	-\$	7,233
1995	Contributions & Grants			0.00%	-\$	106,999			-\$	106,999	\$ -	\$ -	-\$	106,999
1995	Contributions & Grants			0.00%	-\$	339,502			-\$	339,502	\$ •	\$ -	-\$	339,502
1995	Contributions & Grants			0.00%	-\$	33,160			-\$	33,160	\$ -	\$ -	\$	33,160
1995	Contributions & Grants			0.00%	-\$	473,353			-\$	473,353	\$	\$	-\$	473,353
1995	Contributions & Grants			0.00%	-\$	44,377			-\$	44,377	\$ -	\$	49	44,377
1995	Contributions & Grants			0.00%	-\$	71,238			\$	71,238	\$ -	\$	4	71,238
1995	Contributions & Grants			0.00%	-\$	66,759	-\$	1,668,233	\$	1,601,474	\$ -	\$ -	\$	66,759
1995	Contributions & Grants			0.00%	\$	-			\$	-	\$ -	\$ -	\$	-
1995	Contributions & Grants			0.00%	\$	-			\$	-	\$ -	\$ -	\$	-
etc.				0.00%	\$	-			\$	-	\$ -		\$	-
				0.00%		·			\$		\$ -			
	Total	\$ 18	,687,110		\$	11,299,171	\$ 1	1,299,172	-\$	1	\$ 1,237,833	\$ 1,430,936	\$	10,487,152
	Less: Disposal of Stranded Meters	-\$ 8	,461,023		-\$	4,041,461								
	Net Additions	\$ 10	,226,087		\$	7,257,710								

Notes:

- Board policy of the "half-year" rule the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.
- 2 The applicant must provide an explanation of material variances in evidence.
- 3 This column refers to the calculated full year depreciation but excludes the depreciation expense on assets fully depreciated during the year. This column is used for the purpose of calculating depreciation expense in the following year on the next worksheet.

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

File Number:	EB-2013-0174
Exhibit:	4
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Schedule:	2
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Date: 26-Mar-14

Appendix 2-CQ Depreciation and Amortization Expense

Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1,2012

2014 Revised CGAAP or ASPE - CGAAP or ASPE with the changes to the policies

Account	Description	Additions (d)	Years (new additions only)	Depreciation Rate on New Additions	2014 Depreciation Expense ¹ (n)=2013 Full Year Depreciation + ((d)*0.5)/(f)	2014 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (I)	Variance ² (m) = (h) - (l)
1610	Miscellaneous Intangible Plant	\$ 325,000	3.00	33.33%	\$ 283,351	\$ 283,351	\$ -
1611-01	Computer Software (Formally known as Account 1925) - Acquired	\$ 1,941,000	3.00	33.33%	\$ 1,058,594	\$ 2,167,486	-\$ 1,108,892
1611-01	Computer Software (Formally known as Account 1925) - Acquired			0.00%	\$ 743,146		\$ 743,146
1611-02	Computer Software (Formally known as Account 1925) - Internally generated			0.00%	\$ 77,128		\$ 77,128
1611-02	Computer Software (Formally known as Account 1925) - Internally generated			0.00%	\$ 288,618		\$ 288,618
1612	Land Rights (Formally known as Account 1906)			0.00%	\$ 11,020	\$ 11,020	\$ 0
1805	Land		-	0.00%	\$ -		\$ -
1808	Buildings			0.00%	\$ 5,566	\$ 5,566	-\$ 0
1810	Leasehold Improvements			0.00%	\$ -		\$ -
1815	Transformer Station Equipment >50 kV			0.00%	\$ 4,821	\$ 4,821	-\$ 0
1820-01	Distribution Station Equipment <50 kV- Transformers	\$ 1,992,831	40.00	2.50%	\$ 85,666		\$ 85,666
1820-01	Distribution Station Equipment <50 kV- Transformers			0.00%	\$ 13,679		\$ 13,679
1820-01	Distribution Station Equipment <50 kV- Transformers			0.00%	\$ 12,520		\$ 12,520
1820-01	Distribution Station Equipment <50 kV- Transformers			0.00%	\$ 15,390		\$ 15,390

	•						
1820-01	Distribution Station Equipment <50 kV- Transformers			0.00%	\$ 6,596	\$	6,596
1820-01	Distribution Station Equipment <50 kV-				·		·
1020 01	Transformers			0.00%	\$ 9,764	\$	9,764
1820-01	Distribution Station Equipment <50 kV- Transformers			0.00%	\$ 11,021	\$	11,021
	Distribution Station Equipment <50 kV-				, ,-	*	
1820-01	Transformers			0.00%	\$ 10,378	\$	10,378
1820-01	Distribution Station Equipment <50 kV- Transformers			0.00%	\$ 4,086	\$	4,086
1820-01	Distribution Station Equipment <50 kV- Transformers			0.00%	\$ 8,813	\$	8,813
1820-01	Distribution Station Equipment <50 kV-						
1020-01	Transformers			0.00%	\$ 9,230	\$	9,230
1820-01	Distribution Station Equipment <50 kV- Transformers			0.00%	\$ 3,042	\$	3,042
1820-01	Distribution Station Equipment <50 kV-						
1020 01	Transformers 50.17			0.00%	\$ 4,825	\$	4,825
1820-01	Distribution Station Equipment <50 kV- Transformers			0.00%	\$ 57,935	\$	57,935
1820-01	Distribution Station Equipment <50 kV-			0.000/	¢ 7,200	¢	7 200
	Transformers Distribution Station Equipment <50 kV-			0.00%	\$ 7,200	\$	7,200
1820-01	Transformers			0.00%	\$ 15,906	\$	15,906
1820-01	Distribution Station Equipment <50 kV-			/			
	Transformers 50.17			0.00%	\$ 7,410	\$	7,410
1820-01	Distribution Station Equipment <50 kV- Transformers			0.00%	\$ 2,959	\$	2,959
1820-01	Distribution Station Equipment <50 kV-						
1020-01	Transformers			0.00%	\$ 1,254	\$	1,254
1820-01	Distribution Station Equipment <50 kV-			0.000/	A 0.504		0.504
	Transformers			0.00%	\$ 6,501	\$	6,501
1820-01	Distribution Station Equipment <50 kV- Transformers			0.00%	\$ 3,061	\$	3,061
	Distribution Station Equipment <50 kV-			0.00 /0	Ψ 3,001	Ψ	3,001
1820-01	Transformers			0.00%	\$ 10,654	\$	10,654
1820-01	Distribution Station Equipment <50 kV-						
1020-01	Transformers			0.00%	\$ 17,407	\$	17,407
1820-01	Distribution Station Equipment <50 kV- Transformers			0.00%	\$ 1,275	\$	1,275
	Distribution Station Equipment <50 kV-			0.00 /6	Ψ 1,275	Ψ	1,213
1820-01	Transformers			0.00%	\$ 5,050	\$	5,050
1820-01	Distribution Station Equipment <50 kV-					_	
.020 01	Transformers 50.17			0.00%	\$ 2,058	\$	2,058
1820-01	Distribution Station Equipment <50 kV- Transformers			0.00%	\$ 3,096	\$	3,096
1000 65	Distribution Station Equipment <50 kV-HV			0.0070	- 0,000	Ψ	
1820-02	Switchgear	\$ 131,280	40.00	2.50%	\$ 8,269	\$	8,269

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1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 2,470	\$	2,470
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 5,557	\$	5,557
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 1,072	\$	1,072
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%		\$	1,588
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 2,150	\$	2,150
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 1,687	\$	1,687
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 1,993	\$	1,993
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 2,150	\$	2,150
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 1,488	\$	1,488
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 495	\$	495
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 1,177	\$	1,177
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 9,139	\$	9,139
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 1,857	\$	1,857
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 4,257	\$	4,257
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 1,108	\$	1,108
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 949	\$	949
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 433	\$	433
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 184	\$	184
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 634	\$	634
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 448	\$	448
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 520	\$	520
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%	\$ 849	\$	849
1820-02	Distribution Station Equipment <50 kV-HV Switchgear	0.00%		\$	123

1820-02	Distribution Station Equipment <50 kV-HV						
	Switchgear			0.00%	\$ 493	\$	493
1820-02	Distribution Station Equipment <50 kV-HV Switchgear			0.00%	\$ 301	\$	301
1820-02	Distribution Station Equipment <50 kV-HV Switchgear			0.00%	\$ 605	\$	605
1820-02	Distribution Station Equipment <50 kV-HV Switchgear			0.00%	\$ 17,606	\$	17,606
1820-03	Distribution Station Equipment <50 kV-LV Switchgear	\$ 134,551	40.00	2.50%		\$	7,172
1820-03	Distribution Station Equipment <50 kV-LV Switchgear			0.00%		\$	9,263
1820-03	Distribution Station Equipment <50 kV-LV Switchgear			0.00%		\$	10,411
1820-03	Distribution Station Equipment <50 kV-LV Switchgear			0.00%		\$	10,427
1820-03	Distribution Station Equipment <50 kV-LV Switchgear			0.00%		\$	4,290
1820-03	Distribution Station Equipment <50 kV-LV Switchgear			0.00%		\$	6,350
1820-03	Distribution Station Equipment <50 kV-LV Switchgear			0.00%		\$	8,064
1820-03	Distribution Station Equipment <50 kV-LV Switchgear			0.00%		\$	6,750
1820-03	Distribution Station Equipment <50 kV-LV			0.00%		\$	7,973
1820-03	Switchgear Distribution Station Equipment <50 kV-LV			0.00%			
1820-03	Switchgear Distribution Station Equipment <50 kV-LV			0.00%		\$	8,061 5,952
1820-03	Switchgear Distribution Station Equipment <50 kV-LV			0.00%			
1820-03	Switchgear Distribution Station Equipment <50 kV-LV			0.00%		\$	1,979
1820-03	Switchgear Distribution Station Equipment <50 kV-LV					\$	4,707
1820-03	Switchgear Distribution Station Equipment <50 kV-LV			0.00%		\$	21,363
1820-03	Switchgear Distribution Station Equipment <50 kV-LV			0.00%		\$	6,196
1820-03	Switchgear Distribution Station Equipment <50 kV-LV			0.00%		\$	14,548
1820-03	Switchgear Distribution Station Equipment <50 kV-LV			0.00%		\$	4,432
1820-03	Switchgear Distribution Station Equipment <50 kV-LV			0.00%		\$	3,796
1020-03	Switchgear			0.00%	\$ 284	\$	284

1820-04	Distribution Station Equipment <50 kV-Breaker & Relay	\$ 867,813	25.00	4.00%	\$ 30,615	\$	30,615
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$ 1,941	\$	1,941
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$ 1,735	\$	1,735
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$ 1,738	\$	1,738
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$ 2,547	\$	2,547
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$ 1,644	\$	1,644
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$ 2,554	\$	2,554
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$ 1,635	\$	1,635
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$ 1,676	\$	1,676
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$ 2,553	\$	2,553
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$ 1,674	\$	1,674
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$ -	\$	-
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$ 2,059	\$	2,059
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$ 5,227	\$	5,227
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$ 1,663	\$	1,663
1820-04	Distribution Station Equipment <50 kV-Breaker & Relay			0.00%	\$ -	\$	-
1820-05	Distribution Station Equipment <50 kV- Containment and Civil	\$ 775,000	60.00	1.67%	\$ 16,188	\$	16,188
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$ 1,456	\$	1,456
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$ 1,735	\$	1,735
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$ 1,738	\$	1,738
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$ 1,176	\$	1,176
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%		\$	2,114
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$ 1,179	\$	1,179

1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$ 2,308	\$	2,308
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	·	\$	2,911
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$ 1,178	\$	1,178
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$ 1,923	\$	1,923
1820-05	Distribution Station Equipment <50 kV-Containment and Civil			0.00%	\$ 395	\$	395
1820-05	Distribution Station Equipment <50 kV-Containment and Civil			0.00%	\$ 1,356	\$	1,356
1820-05	Distribution Station Equipment <50 kV-Containment and Civil			0.00%	\$ 18,791	\$	18,791
1820-05	Distribution Station Equipment <50 kV-Containment and Civil			0.00%	\$ 797	\$	797
1820-05	Distribution Station Equipment <50 kV-Containment and Civil			0.00%	\$ 2,806	\$	2,806
1820-05	Distribution Station Equipment <50 kV-Containment and Civil			0.00%	\$ 2,127	\$	2,127
1820-05	Distribution Station Equipment <50 kV-Containment and Civil			0.00%	\$ 163	\$	163
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$ 58	\$	58
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$ 103	\$	103
1820-05	Distribution Station Equipment <50 kV-Containment and Civil			0.00%	\$ 172	\$	172
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$ 173	\$	173
1820-05	Distribution Station Equipment <50 kV-Containment and Civil			0.00%	\$ 154	\$	154
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$ 194	\$	194
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$ 197	\$	197
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$ 89	\$	89
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$ 251	\$	251
1820-05	Distribution Station Equipment <50 kV- Containment and Civil			0.00%	\$ 4,620	\$	4,620
1820-06	Distribution Station Equipment <50 kV-Cable	\$ 136,525	40.00	2.50%	\$ 9,993	\$	9,993
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%	\$ 371	\$	371

1820-06	Distribution Station Equipment <50 kV-Cable			0.00%	\$ 834		\$	834
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%	\$ 322		\$	322
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%			\$	476
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%			\$	323
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%			\$	506
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%			\$	598
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%			\$	322
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%			\$	446
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%			\$	148
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%			\$	353
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%			\$	1,659
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%	•		\$	536
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%			\$	11,187
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%				582
1820-06	Distribution Station Equipment <50 kV-Cable						\$	
1820-06	Distribution Station Equipment <50 kV-Cable			0.00%			\$	332
	Distribution Station Equipment <50 kV-Cable			0.00%			\$	285
	Distribution Station Equipment <50 kV-Wholesale			0.00%	\$ 11,674		\$	11,674
1820-07	Meters			0.00%	\$ 23,215		\$	23,215
1820-07	Distribution Station Equipment <50 kV-Wholesale Meters			0.00%	\$ 75,316	\$ 813,488	-\$	738,172
1825	Storage Battery Equipment			0.00%	\$ -		\$	-
1830-01	Poles, Towers & Fixtures-wood	\$ 4,807,150	40.00	2.50%	\$ 217,392		\$	217,392
1830-01	Poles, Towers & Fixtures-wood			0.00%			\$	193,184
1830-01	Poles, Towers & Fixtures-wood			0.00%			\$	411,395

1830-02	Poles, Towers & Fixtures-concrete	\$ 275,590	60.00	1.67%	\$ 11,710		\$	11,710
1830-02	Poles, Towers & Fixtures-concrete			0.00%	\$ 18,890		\$	18,890
1830-02	Poles, Towers & Fixtures-concrete			0.00%	\$ 31,290	\$ 883,861	-\$	852,571
1835-01	Overhead Conductors	\$ 3,048,886	60.00	1.67%			\$	104,419
1835-01	Overhead Conductors			0.00%			\$	26,476
1835-01	Overhead Conductors			0.00%	·		\$	350,640
1835-02	Overhead LIS	\$ 899,381	20.00	5.00%			\$	47,180
1835-02	Overhead LIS			0.00%			\$	233,381
1835-02	Overhead LIS			0.00%			\$	262,093
1835-03	Overhead Disconnect	\$ 561,075	40.00	2.50%	·		\$	18,204
1835-03	Overhead Disconnect			0.00%	·		\$	7,627
1835-03	Overhead Disconnect			0.00%	·	\$ 1,123,964	-\$	1,050,019
1840	Underground Conduit	\$ 5,117,691	60.00	1.67%	·	, ,,,,,,,	\$	142,101
1840	Underground Conduit	, , ,		0.00%			\$	12,717
1840	Underground Conduit			0.00%		\$ 561,584	-\$	154,818
1845-01	Underground Conductors	\$ 4,706,606	40.00	2.50%		φ σσ2/σσ1	\$	230,607
1845-01	Underground Conductors	4,700,000	10.00	0.00%	·		\$	31,989
1845-01	Underground Conductors			0.00%			\$	487,478
1845-02	Underground Switchgear - Padmount	\$ 1,417,814	25.00	4.00%		\$ 1,027,163	-\$	750,075
1850-01	Line Transformers-Padmount	\$ 3,174,208	30.00	3.33%		7 1,027,103	\$	1,553,197
1850-02	Line Transformers-Polemount	\$ 450,862	40.00	2.50%		\$ 1,716,205		1,553,164
1855-01	Services -Overhead	\$ 450,862	50.00	2.00%		7 1,710,205		306,910
1855-02	Services - Underground					ć (00.422	\$	
		\$ 1,046,675	40.00	2.50%	\$ 302,212	\$ 609,122	-φ	306,910

1860-01	Meters - Smart Meters	\$	404,490	15.00	6.67%	\$ 387,360		\$	387,360
1860-01	Meters - Smart Meters	Ψ	10 1, 130	10.00	0.00%			\$	516,382
1860-02	Meters - Stranded Meters				0.00%	V 010,002		\$	-
1860-03	Meters - Collectors	\$	81,500	15.00	6.67%	\$ 154,842		\$	154,842
1860-03	Meters - Collectors	,	,,,,,,,		0.00%			\$	23,656
1860-04	Meters - Interval			25.00	4.00%		\$ 1,114,347	-\$	1,082,240
1905	Land				0.00%			\$	-
1908-01	Buildings - Structure	\$	25,000	50.00	2.00%			\$	158,918
1908-01	Buildings - Structure				0.00%			\$	54,682
1908-01	Buildings - Structure				0.00%			\$	3,928
1908-01	Buildings - Structure				0.00%	\$ -		\$	-
1908-01	Buildings - Structure				0.00%	\$ 43,576		\$	43,576
1908-01	Buildings - Structure				0.00%	\$ 1,692		\$	1,692
1908-02	Buildings - Exterior	\$	90,000	25.00	4.00%	\$ 26,798		\$	26,798
1908-02	Buildings - Exterior				0.00%			\$	-
1908-02	Buildings - Exterior				0.00%	\$ 280,415		\$	280,415
1908-02	Buildings - Exterior				0.00%	\$ 117,575		\$	117,575
1908-03	Buildings - Interior	\$	130,000	15.00	6.67%	\$ 40,972		\$	40,972
1908-03	Buildings - Interior				0.00%	\$ 86,070		\$	86,070
1908-03	Buildings - Interior				0.00%			\$	13,199
1908-03	Buildings - Interior				0.00%			\$	2,229
1908-03	Buildings - Interior				0.00%			\$	495
1908-03	Buildings - Interior				0.00%			\$	36,950

				Ì			1	
1908-04	Buildings - HVAC	\$ 70,000	25.00	4.00%	\$ 6,312		\$	6,312
1908-04	Buildings - HVAC			0.00%	\$ -		\$	-
1908-04	Buildings - HVAC			0.00%	\$ 2,749		\$	2,749
1908-04	Buildings - HVAC			0.00%	\$ 38,277		\$	38,277
1908-04	Buildings - HVAC			0.00%	\$ 141,958		\$	141,958
1908-04	Buildings - HVAC			0.00%	\$ 30,503		\$	30,503
1908-04	Buildings - HVAC			0.00%	\$ 5,453		\$	5,453
1908-04	Buildings - HVAC			0.00%	\$ -		\$	-
1908-04	Buildings - HVAC			0.00%	\$ -	\$ 1,092,752	-\$	1,092,752
1910	Leasehold Improvements			0.00%	\$ -		\$	-
1915	Office Furniture & Equipment	\$ 35,000	10.00	10.00%	\$ 207,578	\$ 207,578	\$	0
1920-01	Computer Equipment - Hardware - Servers/Others	\$ 434,000	5.00	20.00%	\$ 159,062		\$	159,062
1920-01	Computer Equipment - Hardware - Servers/Others			0.00%	\$ 237,671		\$	237,671
1920	Computer EquipHardware-Desktops			0.00%	\$ 24,496		\$	24,496
1920	Computer EquipHardware-laptops			0.00%	\$ 21,027	\$ 442,256	-\$	421,229
1930-01	Transportation Equipment-Light Vehicles	\$ 200,000	6.00	16.67%	\$ 61,086		\$	61,086
1930-02	Transportation Equipment-Bucket Trucks	\$ -	12.00	8.33%	\$ 22,815		\$	22,815
1930-03	Transportation Equipment Heavy Duty Trucks	\$ 291,000	15.00	6.67%	\$ 23,653		\$	23,653
1930	Transportation Equipment			0.00%	\$ 45,042		\$	45,042
1930	Transportation Equipment			0.00%	\$ 4,398		\$	4,398
1930	Transportation Equipment			0.00%	\$ 5,977		\$	5,977
1930	Transportation Equipment			0.00%	\$ 11,018		\$	11,018
1930	Transportation Equipment			0.00%	\$ 41,101		\$	41,101

1930	Transportation Equipment			0.00%	\$ 60,756		\$	60,756
1930	Transportation Equipment			0.00%			\$	111
1930	Transportation Equipment			0.00%			\$	29,354
1930	Transportation Equipment			0.00%			\$	-
1930	Transportation Equipment			0.00%	\$ -		\$	-
1930	Transportation Equipment			0.00%	\$ 45,812		\$	45,812
1930	Transportation Equipment			0.00%	\$ 58,453		\$	58,453
1930	Transportation Equipment			0.00%	\$ 110,624		\$	110,624
1930	Transportation Equipment			0.00%	\$ 21,856		\$	21,856
1930	Transportation Equipment			0.00%	\$ 36,679		\$	36,679
1930	Transportation Equipment			0.00%	\$ 6,547	\$ 585,282	-\$	578,735
1935	Stores Equipment			0.00%	\$ 1,151	\$ 1,151	\$	0
1940	Tools, Shop & Garage Equipment	\$ 185,000	10.00	10.00%	\$ 56,599	\$ 56,599	-\$	0
1945	Measurement & Testing Equipment	\$ 40,000	10.00	10.00%	\$ 8,020	\$ 8,020	\$	0
1950	Power Operated Equipment			0.00%	\$ -		\$	•
1955	Communications Equipment	\$ 239,912	10.00	10.00%	\$ 79,045	\$ 79,045	\$	0
1955	Communication Equipment (Smart Meters)			0.00%	\$ -		\$	•
1960	Miscellaneous Equipment	\$ 165,000	10.00	0.00%	\$ 46,146	\$ 46,146	-\$	0
1970	Load Management Controls - Customer Premises			0.00%	\$ -		\$	-
1975	Load Management Controls Utility Premises			0.00%	\$ -		\$	-
1980	System Supervisor Equipment	\$ 1,136,132	15.00	6.67%	\$ 325,950	\$ 325,950	\$	-
1985	Miscellaneous Fixed Assets			0.00%	\$ -		\$	-
1990	Other Tangible Property			0.00%	\$ -		\$	-

1995	Contributions & Grants	-\$ 10,705,181	30.00	3.33%	-\$ 554,312		-\$	554,312
1995	Contributions & Grants	Ψ 20). 00).202	00.00	0.00%	·		-\$	43,545
1995	Contributions & Grants			0.00%			-\$	4,141
1995	Contributions & Grants			0.00%	·		-\$	6,203
1995	Contributions & Grants			0.00%			-\$	54,683
1995	Contributions & Grants			0.00%			-\$	1,787
1995	Contributions & Grants			0.00%			-\$	471
1995	Contributions & Grants			0.00%			-\$	3,401
1995	Contributions & Grants			0.00%	-\$ 401		-\$	401
1995	Contributions & Grants			0.00%	-\$ 58,980		-\$	58,980
1995	Contributions & Grants			0.00%	-\$ 4,486		-\$	4,486
1995	Contributions & Grants			0.00%	-\$ 33,818		-\$	33,818
1995	Contributions & Grants			0.00%	-\$ 25,637		-\$	25,637
1995	Contributions & Grants			0.00%	-\$ 7,233		-\$	7,233
1995	Contributions & Grants			0.00%	-\$ 106,999		-\$	106,999
1995	Contributions & Grants			0.00%	-\$ 339,502		-\$	339,502
1995	Contributions & Grants			0.00%	-\$ 33,160		-\$	33,160
1995	Contributions & Grants			0.00%	-\$ 473,353		-\$	473,353
1995	Contributions & Grants			0.00%	-\$ 44,377		-\$	44,377
1995	Contributions & Grants			0.00%	-\$ 71,238		-\$	71,238
1995	Contributions & Grants			0.00%		-\$ 1,934,486	\$	1,867,694
				0.00%			\$	-
					\$ -			

				\$ -		
			0.00%	\$ -		\$ -
Total	\$ 25,485,259			\$ 11,232,272	\$ 11,232,271	\$ 1
Total Depreciation expense to be included in the	e test year rever	nue requiren	nent	\$ 11,232,272		

Notes:

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

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

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Appendix 2-DB Overhead Expense

The following table should be completed based on the information requested below. An explanation should be provided for any blank entries. The entries should include overhead costs that are currently capitalized on self-constructed assets under revised CGAAP or ASPE (with the changes in capitalization and depreciation expense policies).

	(A)	(B)		(C)	(D)	(E)		(F)	(G)
	Dollar	Dollar		Dollar	Dollar Impact -	Dollar Impact -		Directly	Reasons why the overhead costs are allowed to be
Nature of the Overhead Costs				Impact on PP&E	PP&E Variance	PP&E Variance		Attributable?	capitalized under CGAAP or ASPE (with the changes in
	Historic Year	Bridge Year		Test Year	Test versus Bridge	Test versus Histor	ric	(Y/N)	policies) given limitations on capitalized overhead
Labour Overheads									
Employee Benefits	\$ 2,564,647	\$ 2,700,26	67	\$ 2,894,262	\$ 193,995	\$ 329,61	15	Υ	
Directly Employed PPE	\$ 156,074	\$ 244,52	28	\$ 251,248	\$ 6,720	\$ 95,17	74	Υ	
Workplace Safety	\$ 586,345	\$ 300,34	14	\$ 301,850	\$ 1,506	-\$ 284,49	95	Υ	
Stores Overheads					\$ -	\$ -			
Direct Material Handling Costs	\$ 197,295	\$ 228,18	32	\$ 238,391	\$ 10,209	\$ 41,09	97	Υ	
Fleet Overheads	\$ 1,092,145	\$ 1,218,42	29	\$ 1,270,951	\$ 52,522	\$ 178,80	06	Υ	
Costs of Site Preparation									Either not applicable to overhead treatment or included in direct cost-not through overhead
Initial delivery and handling costs									Either not applicable to overhead treatment or included in direct cost-not through overhead
Cost of testing whether the asset is functioning properly									Either not applicable to overhead treatment or included in direct cost-not through overhead
professional fees									Either not applicable to overhead treatment or included in direct cost-not through overhead
costs of opening a new facility									Either not applicable to overhead treatment or included in direct cost-not through overhead
costings of introducing a new product or service					\$ -	\$ -			Either not applicable to overhead treatment or included in direct cost-not through overhead
costs of conducting busines in new location					\$ -	\$ -	T		Either not applicable to overhead treatment or included in direct cost-not through overhead
					\$ -	\$ -			
Total	\$ 4,596,506	\$ 4,691,75	52	\$ 4,956,703	\$ 264,952	\$ 360,19	97		

The following table should be completed based on the information requested below. An explanation should be provided for any blank entries. The entries should include overhead costs that were capitalized on self-constructed assets under CGAAP

		(A)		(D)	(0		(D)		(E)	(F)	(6)
	П	Dollar		Dollar	Dol		Dollar Im		Dollar Impact -	Directly	
Nature of the Overhead Costs	lm	pact on OM&A	Impa	act on OM&A	Impact or	n OM&A	OM&A Va	riance	OM&A Variance	Attributabl	e? capitalized under CGAAP or ASPE (with the changes in
	ш	Historic Year	Br	ridge Year	Test '	Year	Test versus	Bridge	Test versus Historic	(Y/N)	policies) given limitations on capitalized overhead
Labour Overheads											
Employee Benefits	\$	2,564,647	\$	2,700,267	\$ 2,	894,262	\$	193,995	\$ 329,615	Υ	
Directly Employed PPE	\$	156,074	\$	244,528	\$	251,248	\$	6,720	\$ 95,174	Υ	
Workplace Safety	\$	586,345	\$	300,344	\$	301,850	\$	1,506	-\$ 284,495	Υ	
General Training Expenses	\$	440,304	\$	724,638	\$	676,496	-\$	48,142	\$ 236,193	N	
Unallocated Engineering Expenses	\$	421,334	\$	345,684	\$	386,559	\$	40,875	-\$ 34,774	N	
Stores Overheads							\$	-	\$ -		
Direct Material Handling Costs	\$	197,295	\$	228,182	\$	238,391	\$	10,209	\$ 41,097	Υ	
Procurement and Purchasing Expenses	\$	439,758	\$	469,446	\$	490,010	\$	20,564	\$ 50,252	N	
Fleet Overheads	\$	1,092,145	\$	1,218,429	\$ 1,	270,951	\$	52,522	\$ 178,806	Υ	
Costs of Site Preparation											Either not applicable to overhead treatment or included in direct cost-not through overhead
Initial delivery and handling costs											Either not applicable to overhead treatment or included in direct cost-not through overhead
Cost of testing whether the asset is functioning properly											Either not applicable to overhead treatment or included in direct cost-not through overhead
professional fees											Either not applicable to overhead treatment or included in direct cost-not through overhead
costs of opening a new facility											Either not applicable to overhead treatment or included in direct cost-not through overhead
costings of introducing a new product or service							\$		\$ -		Either not applicable to overhead treatment or included in direct cost-not through overhead
costs of conducting busines in new location							\$		\$ -		Either not applicable to overhead treatment or included in direct cost-not through overhead
							\$		\$ -		
		,		, and the second		, i	\$		\$ -	,	
							\$	-	\$ -		
Total	\$	5,897,901	\$	6,231,520	\$ 6,	509,769	\$	278,249	\$ 611,868		

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Appendix 2-ED Account 1576 - Accounting Changes under CGAAP 2012 Changes in Accounting Policies under CGAAP

Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1,2012

	2009 Rebasing Year	2011	2012	2013	2014 Rebasing Year	2015	2016	2017	2018
Reporting Basis	CGAAP	IRM	IRM	IRM	CGAAP - ASPE	IRM	IRM	IRM	IRM
Forecast vs. Actual Used in Rebasing Year	Forecast	Actual	Actual	Forecast	Forecast				
			\$	\$	\$	\$	\$	\$	\$
PP&E Values under former CGAAP									
Opening net PP&E - Note 1			167,827,591	181,866,151					
Net Additions - Note 4			28,737,876	11,757,428					
Net Depreciation (amounts should be negative) - Note 4			-14,699,316	-11,558,330					
Closing net PP&E (1)			181,866,151	182,065,249					
PP&E Values under revised CGAAP (Starts from 2012)									
Opening net PP&E - Note 1			167,827,591	184,986,086					
Net Additions - Note 4			27,436,481	10,226,085					
Net Depreciation (amounts should be negative) - Note 4			-10,277,986	-7,257,710					
Closing net PP&E (2)			184,986,086	187,954,461					
Difference in Closing net PP&E, former CGAAP vs. revised	i								
CGAAP			-3,119,935	-5,889,212					

Note:Net Additions and Net Depreciation include removal of NBV of stranded meters in 2013

Effect on Deferral and Variance Account Rate Riders

	Closing balance in Account 1576		5,889,212	WACC	6.60%
_	Return on Rate Base Associated with Account 1576				
	balance at WACC - Note 2	-	388,464	# of years of rate rider	
_	Amount included in Deferral and Variance Account Rate Rider Calculation	-	6,277,676	disposition period	1

Notes:

1 For an applicant that made the capitalization and depreciation expense accounting policy changes on January 1, 2012, the PP&E values as of January 1, 2012 under both former CGAAP and revised CGAAP should be the same.

- 2 Return on rate base associated with Account 1576 balance is calculated as:
 - the variance account opening balance as of 2014 rebasing year x WACC X # of years of rate rider disposition period
- * Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.
- 3 Account 1576 is cleared by including the total balance in the deferral and variance account rate rider calculation.
- 4 Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.

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Appendix 2-FB Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Enabling Improvement Investments

This table will calculate the distributor/provincial shares of the investments entered in Part A of Appendix 2-FA.

Enter values in green shaded cells: WCA percentage, debt percentages, interest rates, Wth, az rates, amortization period, CCA Class and percentage.

Rate Ridders are not calculated for Text Vera as these assets and costs are already in the distributors rate beardvenue requirement.

		2014 Test Y	'ear			2015					2016				2017			2018	
		Direct Benef	it	Provincial		Direct Benefit	P	Provincial		Direct	t Benefit	Provincial		Direct	Benefit	Provincial		Direct Benefit	Provincial
	Total	6%		94%	Total	6%		94%	Total		6%	94%	Total		6%	94%	Total	6%	94%
Net Fixed Assets (average)	\$ -	\$	- :	-	\$ 197,125			185,298 \$		\$	30,390 \$	476,110		5 \$	38,318	600,308			\$ 632,268
Incremental OM&A (on-going, N/A for Provincial Recovery)	\$0	\$			\$66,700	\$ 66,70	00		\$116,700	\$	116,700		\$116,700	\$	116,700		\$116,700	\$ 116,700	
Incremental OM&A (start-up, applicable for Provincial Recovery)	\$0	\$	- 5	-	\$0	\$ -	Ψ	-	\$0	\$	- \$	-	\$0	\$	- \$	-	\$0	\$ -	\$ -
WCA 13.40%		\$	- :	ş <u>-</u>		\$ 8,9		-		\$	15,638 \$	-		\$	15,638	-		\$ 15,638	
Rate Base		\$	- 5	-		\$ 20,76	55 \$	185,298		\$	46,028 \$	476,110		\$	53,955	600,308		\$ 55,995	\$ 632,268
Deemed ST Debt 4%		\$	- 5			\$ 8:	31 \$	7,412		\$	1,841 \$	19,044		\$	2,158 \$	24,012		\$ 2,240	\$ 25,291
Deemed LT Debt 56%		\$	- 5	-		\$ 11,63	29 \$	103,767		\$	25,776 \$	266,622		\$	30,215 \$	336,172		\$ 31,357	\$ 354,070
Deemed Equity 40%		\$	- 5	-		\$ 8,3	06 \$	74,119		\$	18,411 \$	190,444		\$	21,582 \$	240,123		\$ 22,398	\$ 252,907
ST Interest 2.11%		\$	- 5	-		\$	18 \$	156		\$	39 \$	402		\$	46 \$	507		\$ 47	\$ 534
LT Interest 4.94%		\$	- 5	-		\$ 5	74 \$	5,126		\$	1,273 \$	13,171		\$	1,493 \$	16,607		\$ 1,549	\$ 17,491
ROE 9.36%		\$	- 5	-		\$ 7	77 \$	6,938		\$	1,723 \$	17,826		\$	2,020 \$	22,476		\$ 2,096	\$ 23,672
Cost of Capital Total		\$	- 5	-		\$ 1,3	69 \$	12,220		\$	3,035 \$	31,399		\$	3,558 \$	39,589		\$ 3,693	\$ 41,697
OM&A		s	. ,			\$ 66.70	00 \$			s	116,700 \$	_		s	116,700 \$			\$ 116,700	s -
Amortization	s -	s	- 3		\$ 20.75		45 \$	19.505 \$	55,500	Š	3.330 S	52.170	\$ 75.25	Š	4,515		\$ 86.750		
Grossed-up PILs		s	- 3				70 S	5.467		Š	1.181 S	15,191		s	1.624 \$			S 1,958	
															,,				
Revenue Requirement		\$	- \$	-		\$ 69,71	34 \$	37,192		\$	124,246 \$	98,760		\$	126,397 \$	132,452		\$ 127,556	\$ 150,617
Provincial Rate Protection			-	-			\$	37,192			\$	98,760			3	132,452			\$ 150,617
															_				
Monthly Amount Paid by IESO			5	-			\$	3,099			\$	8,230			\$	11,038			\$ 12,551

Note 1: The difference between the actual costs of approved eligible investments and revenue received from the IESO should be recorded in a variance account. The Board may provide regulatory accounting guidance regulatory accounting guidance regulatory as variance account either in an individual proceeding or on a generic basis in Note 2: For the 2014 Test Year, Costs and Revenues of the Direct Benefit are to be included in the test year applicant Rate Base and Revenues.

PILs Calculation

PILS Calculation	2014	2015 2016		2017	2018
Income Tax	Direct Benefit Provincial	Direct Benefit Provincial Direct Benefit	rovincial	Direct Benefit Provincial	Direct Benefit Provincial
			Total	Total	
Net Income - ROE on Rate Base	\$ - \$ -	\$ 777 \$ 6,938 \$ 1,723 \$	17,826	\$ 2,020 \$ 22,476	\$ 2,096 \$ 23,672
Amortization (6% DB and 94% P)	\$ - \$ -	\$ 1,245 \$ 19,505 \$ 3,330 \$	52,170	\$ 4,515 \$ 70,735	\$ 5,205 \$ 81,545
CCA (6% DB and 94% P)	\$ - \$ -	-\$ 720 -\$ 11,280 -\$ 1,778 -\$	27,862	-\$ 2,032 -\$ 31,837	-\$ 1,870 -\$ 29,290
Taxable income	\$ - \$ -	\$ 1,302 \$ 15,163 \$ 3,275 \$	42,134	\$ 4,503 \$ 61,374	\$ 5,432 \$ 75,927
Tax Rate (to be entered)	26.50% 26.50%	26.50% 26.50% 26.50%			26.50% 26.50%
Tax Mate (to be entered)	26.50% 26.50%	26.50% 26.50% 26.50%	26.50%	26.50% 26.50%	26.50% 26.50%
Income Taxes Payable	s - s -	\$ 345.15 \$ 4,018.07 \$ 867.84 \$	11,165.50	\$ 1,193.28 \$ 16,264.07	\$ 1,439.46 \$ 20,120.75
Gross Up	•				
Income Taxes Payable	s - s -	\$ 469.59 \$ 5,466.77 \$ 1,180.74 \$	15,191.16	\$ 1,623.52 \$ 22,127.98	\$ 1,958.44 \$ 27,375.17
Grossed Up PILs	s - s -	\$ 470 \$ 5,467 \$ 1,181 \$	15,191	\$ 1,624 \$ 22,128	\$ 1,958 \$ 27,375

			2014		2015		2016		2017		2018
Net Fixed Assets		_	2014		2010		2010	_	2011		2010
Enter applicable amortization in years:	10										
Opening Gross Fixed Assets	10	_		S		s	415,000	٩	695,000	s	810.00
Gross Capital Additions		\$		- s	415.000	S	280,000	s	115,000	s	115.00
Closing Gross Fixed Assets		\$		- \$	415,000	\$	695,000	\$	810,000	\$	925,00
Opening Accumulated Amortization		_		\$		\$	20,750	\$	76,250	\$	151,50
Current Year Amortization (before additions)				\$	-	\$	41,500	\$	69,500	\$	81,00
Additions (half year)		\$		- \$	20,750	\$	14,000	\$	5,750	\$	5,75
Closing Accumulated Amortization		\$		- \$	20,750	\$	76,250	\$	151,500	\$	238,25
Opening Net Fixed Assets		\$		- \$		\$	394,250	\$	618,750	\$	658,50
Closing Net Fixed Assets		\$		- \$	394,250	\$	618,750	\$	658,500	\$	686,75
Average Net Fixed Assets		\$		- \$	197,125	\$	506,500	\$	638,625	\$	672,62
JCC for PILs Calculation											
			2014		2015		2016		2017		2018
Opening UCC		-		\$		\$	288,000	\$	423,360	\$	389,49
apital Additions (from Appendix 2-FA)		\$		- \$	300,000	\$	165,000	\$	-	\$	
CC Before Half Year Rule		\$		- \$	300,000	\$	453,000	\$	423,360	\$	389,49
alf Year Rule (1/2 Additions - Disposals)		\$		- \$	150,000	\$	82,500	\$	-	\$	
teduced UCC		\$		- \$	150,000	\$	370,500	\$	423,360	\$	389,49
CA Rate Class (to be entered)	47		47		47		47		47		47
CA Rate (to be entered)	8%		8%		8%		8%		8%		8%
		\$		- S	12.000	S	29.640	S	33.869	S	31.15
CCA											

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Appendix 2-FC

Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Expansion Investments

This table will calculate the distributor/provincial shares of the investments entered in Part B of Appendix 2-FA.

Enter values in green shaded cells: WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage.

Rate Riders are not calculated for Test Year as these assets and costs are already in the distributors rate base.

		_	2014	Test Year			2015			2016			2017			2018	
			Direct	t Benefit	Provincial	Dir	ect Benefit	Provincial		Direct Benefit	Provincial	Dir	ect Benefit	Provincial	Dire	ct Benefit	Provincial
			Total	17%	83%	Total	17%	83%	Total	17%	83%	Total	17%	83%	Total	17%	83%
Net Fixed Assets (average)		\$	246,875 \$	41,969 \$	204,906 \$	487,500 \$	82,875 \$	404,625	475,000	\$ 80,750	\$ 394,250 \$	462,500 \$	78,625	\$ 383,875 \$	450,000 \$	76,500	373,500
Incremental OM&A (on-going, N/A for Provincial Recovery)			\$0 \$			\$0 \$			\$0	\$ -		\$0 \$	-		\$0 \$		
Incremental OM&A (start-up, applicable for Provincial Recovery)	40 400/		\$0 \$	- \$	-	\$0 \$	- \$	-	\$0	\$ -	\$ -	\$0 \$	-	\$ -	\$0 \$	- \$	-
WCA Rate Base	13.40%		3	41.969 \$	204,906	3	82,875 \$	404.625		\$ 80.750	\$ 394,250	3	78,625	\$ 383,875	3	76,500 \$	373,500
Rate Base			•	41,909 \$	204,906	a a	02,075 \$	404,623		\$ 60,750	\$ 394,230	•	70,023	\$ 303,073	a a	76,500 \$	373,300
Deemed ST Debt	4%		\$	1,679 \$	8,196	\$	3,315 \$	16,185		\$ 3,230	\$ 15,770	\$	3,145	\$ 15,355	\$	3,060 \$	14,940
Deemed LT Debt	56%		\$	23,503 \$	114,748	\$	46,410 \$	226,590		\$ 45,220	\$ 220,780	\$	44,030	\$ 214,970	\$	42,840 \$	209,160
Deemed Equity	40%		\$	16,788 \$	81,963	\$	33,150 \$	161,850		\$ 32,300	\$ 157,700	\$	31,450	\$ 153,550	\$	30,600 \$	149,400
ST Interest	2.11%		\$	35 \$	173	\$	70 \$	342		\$ 68	\$ 333	\$	66	\$ 324	\$	65 \$	315
LT Interest	4.94%		\$	1,161 \$	5,669	\$	2,293 \$	11,194		\$ 2,234	\$ 10,907	\$	2,175	\$ 10,620	\$	2,116 \$	10,333
ROE	9.36%		\$	1,571 \$	7,672	\$	3,103 \$	15,149		\$ 3,023	\$ 14,761	\$	2,944	\$ 14,372	\$	2,864 \$	
Cost of Capital Total			\$	2,768 \$	13,513	\$	5,465 \$	26,684		\$ 5,325	\$ 26,000	\$	5,185	\$ 25,316	\$	5,045 \$	24,632
OM&A			e			e	. «			٠.	٠.	e		٠.	e		
Amortization		9	6,250 \$	1,063 \$	5,188 \$	12.500 \$	2,125 \$	10.375	12.500		\$ 10,375 \$	12.500 \$	2.125	\$ 10,375 \$	12,500 \$	2,125 \$	
Grossed-up PILs		•	-S	276 -\$	1.349	\$	- S	- 10,070	12,000	\$ -	\$ -	12,000 \$		\$ 10,575 ¢	\$	- 8	- 10,070
					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					•							
Revenue Requirement			\$	3,554 \$	17,352	\$	7,590 \$	37,059		\$ 7,450	\$ 36,375	\$	7,310	\$ 35,691	\$	7,170 \$	35,007
Provincial Rate Protection				-	17,352		-	37,059		-	\$ 36,375		-	\$ 35,691		-	25.007
FIOVILICIAL NATA FIOLECTION				3	17,352		3	37,059		=	φ 30,3/5		-	a 35,691		_3	35,007
Monthly Amount Paid by IESO				\$	1,446		\$	3,088		=	\$ 3,031		_	\$ 2,974		\$	2,917

13,984 10,375 24,818

Note 1: The difference between the actual costs of approved eligible investments and revenue received from the IESO should be recorded in a variance account. The Board may provide regulatory accounting guidance regarding a variance account either in an individual proceeding or on a generic basis.
Note 2: For the 2014 Test Year, Costs and Revenues of the Direct Benefit are to be included in the test year applicant Rate Base and Revenues.

Note 2: For the 2014 Test Year, Costs and Revenues of the Direct Benefit are to be incl	luded in the test year applicant Rate Base and Revenues.			
PILs Calculation	2014	2015	2016	2017
Income Tax	Direct Benefit Provincial	Direct Benefit Provincial	Direct Benefit Provincial	Direct Benefit Provincial
Net Income - ROE on Rate Base Amortization (17% DB and 83% P) CCA (17% DB and 83% P) Taxable income	\$ 1,571 \$ 7,672 \$ 1,063 \$ 5,188 -\$ 3,400 -\$ 16,600 -\$ 766 -\$ 3,741	\$ 3,103 \$ 15,149 \$ 2,125 \$ 10,375 -\$ 6,528 \$ 31,872 -\$ 1,300 \$ 6,348	\$ 3,023 \$ 14,761 \$ 2,125 \$ 10,375 -\$ 6,006 -\$ 29,322 -\$ 857 -\$ 4,187	\$ 2,944 \$ 14,372 \$ 2,125 \$ 10,375 -\$ 5,525 \$ 26,976 -\$ 457 -\$ 2,229
Tax Rate (to be entered)	26.50% 26.50%			
Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs	\$ 203.04 -\$ 991.31 -\$ 276.25 -\$ 1.348.73 -\$ 276 -\$ 1,349	\$ - \$ - \$ - \$ - \$ - \$	\$ - \$ - \$ - \$ - \$ - \$	\$ - \$ - \$ - \$ - \$ - \$
Net Fixed Assets Enter applicable amortization in years:	2014 2015 2016	2017 2018		
Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets	\$ 500,000 \$ 500,000 \$ \$ 500,000 \$ - \$ - \$ \$ 500,000 \$ 500,000 \$ 500,000 \$	500,000 \$ 500,000 - \$ - 500,000 \$ 500,000		
Opening Accumulated Amortization Current Year Amortization (before additions) Additions (half year) Closing Accumulated Amortization	\$ 6,250 \$ 18,750 \$ \$ \$ 6,250 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	31,250 \$ 43,750 12,500 \$ 12,500 - \$ - 43,750 \$ 56,250		
Opening Net Fixed Assets Closing Net Fixed Assets Average Net Fixed Assets	\$ - \$ 493,750 \$ 481,250 \$ \$ 493,750 \$ 481,250 \$ 468,750 \$ \$ 246,875 \$ 487,500 \$ 475,000 \$	468,750 \$ 456,250 456,250 \$ 443,750 462,500 \$ 450,000		
UCC for PILs Calculation	2014 2015 2016	2017 2018		
Opening UCC Capital Additions (from Appendix 2-FA) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC CCA Rate Class (to be entered) CCA Rate (to be entered) CCA Closing UCC	\$ 480,000 \$ 441,600 \$ \$ 500,000 \$ 441,600 \$ \$ \$ 500,000 \$ 450,000 \$ 441,600 \$ \$ \$ 500,000 \$ 450,000 \$ 441,600 \$ \$ \$ 500,000 \$ 450,000 \$ 441,600 \$ \$ 500,000 \$ 461,600 \$ \$ 461,600 \$ \$ 600,000 \$ 461,600 \$ \$ 600,000 \$ 60	406.272 \$ 373,770 - \$ 3 406.272 \$ 373,770 - \$ 373,770 406.272 \$ 373,770 47 47 47 476.872 \$ 29,902 32,502 \$ 29,902 373,770 \$ 343,669		

Date: 26-Mar-14

Appendix 2-H Other Operating Revenue

USoA#	USoA Description	2	010 Actual	2	011 Actual	20	012 Actual ²	В	ridge Year ³	Bridge Year ³		Test Year
									2013	2013		2014
	Reporting Basis											
4082	Retail Services Revenues	\$	175,729	\$	151,973	\$	126,706	\$	109,083		\$	106,172
4084	Service Trans Req.(STR) Re	\$	8,531	\$	4,108	\$	3,742	\$	3,029		\$	2,942
4086	SSS Admin Charge	\$	347,906	\$	351,395	\$	374,525	\$	366,249		\$	393,204
4210	Pole Rentals	\$	471,930	\$	461,710	\$	443,612	\$	479,080	\$ -	\$	466,174
4225	Late Payment Charges	\$	530,440	\$	480,368	\$	460,466	\$	506,561		\$	494,459
4235	Specific Service Charges	\$	1,801,327	\$	1,528,227	\$	1,832,907	\$	1,928,360		\$	1,950,179
4325	Revenues From Third Partie	\$	1,185,300	\$	1,525,546	\$	1,209,728	\$	1,304,921		\$	1,306,385
4330	Costs and Expense of Third	-\$	1,020,903	-\$	1,439,693	-\$	1,150,234	-\$	1,203,610		-\$	1,203,610
4335	Miscellaneous Income	\$	225,857	\$	210,752	\$	41,513	\$	59,230		\$	50,372
4355	Gain on Sale of Property	\$	27,434	\$	38,177	\$	11,400	\$	1,714		\$	20,000
4360	Loss on Sale of Property	-\$	14,788	\$	-	\$	-	\$	-		\$	-
4390	Miscellaneous Non-Operati	\$	298,374	\$	349,009	\$	323,105	\$	315,538		\$	306,026
4405	Interest and Dividened Inco	\$	39,017	\$	31,487	\$	15,920	\$	51,176		\$	35,000
		\$	4,076,154	\$	3,693,059	\$	3,693,390	\$	3,921,331		\$	3,927,303
Specific Ser	vice Charges	\$	1,801,327	\$	1,528,227	\$	1,832,907	\$	1,928,360	\$ -	\$	1,950,179
Late Payme	nt Charges	\$	530,440	\$	480,368	\$	460,466	\$	506,561	\$ -	\$	494,459
Other Opera	ating Revenues	\$	1,004,096	\$	969,186	\$	948,585	\$	957,441	\$ -	\$	968,492
Other Incom	ne or Deductions	\$	740,291	\$	715,278	\$	451,432	\$	528,969	\$ -	\$	514,173
Total		\$	4,076,154	\$	3,693,059	\$	3,693,390	\$	3,921,331		\$	3,927,303

DescriptionAccount(s)Specific Service Charges:4235Late Payment Charges:4225

Other Distribution Revenues: 4080, 4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245

Other Income and Expenses: 4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4375, 4380,

4385, 4390, 4395, 4398, 4405, 4415

Note: Add all applicable accounts listed above to the table and include all relevant information.

Account Breakdown Details

For each "Other Operating Revenue" and "Other Income or Deductions" Account, a detailed breakdown of the account components is required. See the example below for Account 4405, Interest and Dividend Income.

Account 4082 - Retail Services Revenue

	20	10 Actual	20	011 Actual	20)12 Actual ²	Bı	ridge Year ³	Bridge Year ³	Т	est Year
								2013	2013		2014
Reporting Basis											
Service agreements-Retailer Standard Cha	\$	200	\$	300	\$	100	\$	365		\$	213
Retailer Monthly Fixed Charge	\$	4,840	\$	4,940	\$	5,120	\$	5,349		\$	5,120
Retailer per Customer Charge	\$	110,548	\$	92,509	\$	76,079	\$	65,162		\$	63,546
Retailer-Distrib Consolidated Billing	\$	60,159	\$	54,242	\$	45,425	\$	38,187		\$	37,312
Retailer Consolidated Billing	-\$	18	-\$	18	-\$	18	\$	20		-\$	19
Total	\$	175,729	\$	151,973	\$	126,706	\$	109,083	\$ -	\$	106,172

Account 4084 - Service Trans Requests (STR) Revenue

	2010 Actual		201	1 Actual	20	12 Actual ²	Br	idge Year ³	Brio	dge Year³	T	est Year
								2013		2013		2014
Reporting Basis												
STR-Retailer ISTR-Retailer Request Fee	\$	3,264	\$	1,492	\$	1,351	\$	1,137			\$	1,090
STR-Retailer ISTR-Retailer Processing Fee	\$	5,267	\$	2,616	\$	2,391	\$	1,893			\$	1,852
Total	\$	8,531	\$	4,108	\$	3,742	\$	3,030	\$	-	\$	2,942

Account 4210 - Pole Rentals

	201	10 Actual	20	2011 Actual		12 Actual ²	Br	ridge Year ³	Brid	dge Year³	T	est Year
								2013		2013		2014
Reporting Basis												
Revenue-Pole Rentals	\$	471,930	\$	458,210	\$	440,112	\$	475,580			\$	462,674
Revenue-POP License			\$	3,500	\$	3,500	\$	3,500			\$	3,500
Total	\$	471,930	\$	461,710	\$	443,612	\$	479,080	\$	-	\$	466,174

Account 4325/4330 - Revenue/Expense From Third Parties

	2	2010 Actual 2011 Actual		20	012 Actual ²	В	ridge Year ³	Bridge Year ³		Test Year	
								2013	2013		2014
Reporting Basis											
Credit Reference Check	\$	9,301	\$	9,617	\$	8,677	\$	7,262		\$	8,725
Revenue MARR Recoverable	\$	1,175,999	\$	1,515,929	\$	1,201,051	\$	1,297,660		\$	1,297,660
Expense MARR Recoverable	-\$	1,020,903	-\$	1,439,693	-\$	1,150,234	-\$	1,203,610		-\$	1,203,610
Total	\$	164,397	\$	85,853	\$	59,494	\$	101,312	\$ -	\$	102,775

Account 4335 - Miscellaneous Income

	20	2010 Actual		011 Actual	20	012 Actual ²	Br	idge Year³	Bridg	e Year³	Т	est Year
								2013	20	013		2014
Reporting Basis												
Discount on Accounts Payable	\$	283	\$	522	\$	7,326	\$	3,903				
Other Misc Revenue	\$	225,574	\$	193,274	\$	34,187	\$	44,043			\$	50,372
Sales Tax Refund							\$	11,284				
WSIB Refund			\$	16,956								
Total	\$	225,857	\$	210,752	\$	41,513	\$	59,230	\$	-	\$	50,372

Account 4355/4360 - Gain/Loss on Sale of Property

	201	2010 Actual		2011 Actual		12 Actual ²	Br	idge Year ³	Bridg	e Year³	Te	est Year
								2013	2	013		2014
Reporting Basis												
Gain on Sale of Property	\$	27,434	\$	38,177	\$	11,400	\$	1,714			\$	20,000
Loss on Sale of Property	-\$	14,788										
Total	\$	12,646	\$	38,177	\$	11,400	\$	1,714	\$	-	\$	20,000

Account 4390 - Miscellaneous Non Operating Income

	20	2010 Actual		11 Actual	20	12 Actual ²	Br	idge Year ³	Brio	lge Year³	1	est Year
								2013		2013		2014
Reporting Basis												
Shared Services to Veridian Corporation	\$	182,784	\$	195,036	\$	162,420	\$	164,744			\$	181,026
Shared Services to Veridian Energy	\$	50,450	\$	24,000								
Sale of Scrap Metal	\$	65,140	\$	129,973	\$	160,685	\$	150,794			\$	125,000
Total	\$	298,374	\$	349,009	\$	323,105	\$	315,538	\$	-	\$	306,026

Account 4405 - Interest and Dividend Income

	2010	2010 Actual		1 Actual	201	12 Actual ²	Br	idge Year ³	Brio	lge Year³	Te	est Year
								2013		2013		2014
Reporting Basis												
Short-term Investment Interest												
Bank Deposit Interest	\$	39,017	\$	31,487	\$	15,920	\$	51,176			\$	35,000
Miscellaneous Interest Revenue												
Total	\$	39,017	\$	31,487	\$	15,920	\$	51,176	\$	-	\$	35,000

Notes:

- 1 List and specify any other interest revenue.
- 2 If the applicant is adopting IFRS or an alternate accounting standard as of January 1, 2012 for financial reporting purposes, 2011
- 3 If the applicant is adopting IFRS or an alternate accounting standard as of January 1, 2013 for financial reporting purposes, 2012
- 4 If the applicant is adopting IFRS or an alternate accounting standard as of January 1, 2014 for financial reporting purposes, 2013

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Appendix 2-I Load Forecast CDM Adjustment Work Form (2014)

Input the 2011-2014 CDM target in Cell B21.

Input the measured results for 2011 CDM programs for each of the years 2011 and persistence into 2012, 2013 and 2014 into cells B29 to E29. These results are taken from the final 2011 CDM Report issued by the OPA for that distributor in the fall of 2012.

Measured results for 2012 CDM programs for each of the years 2012 and persistence into 2013 and 2014 are input into cells C30 to E30. These results are taken from the final 2012 CDM Report issued by the OPA for that distributor in the fall of 2013. Until that report is issued, the distributor should use the results from the preliminary 2012 CDM Report issued in the spring of 2013.

Based on these inputs, the residual kWh to achieve the 4 year CDM target is allocated so that there is an equal incremental increase in each of the years 2012, 2013 and 2014.

	4 Ye	ear (2011-2014) kWh	Target:		
		115,740,000	J		
	2011	2012	2013	2014	Total
2011 CDM Programs	7.39%	7.37%	7.36%	7.28%	29.39%
2012 CDM Programs		7.99%	7.96%	7.94%	23.89%
2013 CDM Programs			15.57%	15.57%	31.15%
2014 CDM Programs				15.57%	15.57%
Total in Year	7.39%	15.36%	30.89%	46.36%	100.00%
		kWh			
2011 CDM Programs	8,554,399.00	8,530,297.00	8,514,761.00	8,420,412.00	34,019,869.00
			0.040.407.00		27 646 225 22
2012 CDM Programs		9,243,410.00	9,210,127.00	9,192,768.00	27,646,305.00
2012 CDM Programs 2013 CDM Programs		9,243,410.00	9,210,127.00	9,192,768.00	36,049,217.33
		9,243,410.00		, ,	

From each of the 2006-2010 CDM Final Report, 2011 CDM Final Report, and the 2012 CDM Final Report, issued by the OPA for the distributor, the distributor should input the "gross" and "net" results of the cumulative CDM savings for 2014 into cells D31 to E33. The model will calculate the cumulative savings for all programs from 2006 to 2012 and determine the "net" to "gross" factor "g".

The Board has determined that the "net" number should be used in its Decision and Order with respect to Centre Wellington Hydro Ltd.'s 2013 Cost of Service rates (EB-2012-0113). This approach has also been used in Settlement Agreements accepted by the Board in other 2013 applications. The distributor should select whether the adjustment is done on a "net" or "gross" basis, but must support a proposal for the adjustment being done on a "gross" basis.

	Net-to-Gross Co	nversion			
Is CDM adjustment being done on a "net" or "gross"	basis?				net
Persistence of Historical CDM programs to 2014	"Gross" kWh	"Net" kWh		Difference kWh	"Net-to-Gross" Conversion Factor ('g')
2006-2010 CDM programs					
2011 CDM program					
2012 CDM program					
2006 to 2011 OPA CDM programs: Persistence to					
2014		0	0	C	0.00%

The default values represent the factor that each year's CDM program is factored into the manual CDM adjustment. Distributors can choose alternative weights of "0", "0.5" or "1" from the drop-down menu for each cell, but must support its alternatives.

These factors do not mean that CDM programs are excluded, but also reflect the assumption that impacts of 2011 and 2012 programs are already implicitly reflected in the actual data for those years that are the basis for the load forecast prior to any manual CDM adjustment.

	Weight Factor for In	clusion in CDM Adju	stment to 2014 Load	Forecast	
	2011	2012	2013	2014	
Weight Factor for each year's CDM program impact on 2014 load forecast	0	0.5	1	0.5	Utility can select "0.5", or "1" fro drop-down lis
Default Value selection rationale.	Persistence of 2011 CDM programs for the full year of 2012 means that all of 2011 CDM impact is assumed to be in the base forecast before the CDM Adjustment	50% of 2012 CDM impact is assumed reflected in base forecast based on 1/2 year rule.	Full year impact of 2013 CDM programs on adjustment for 2014 load forecast	Only 50% of 2014 CDM impact is used based on a half year rule	

The Amount used for the CDM threshold of the LRAMVA is the kWh that will be used to determine the base amount for the LRAMVA balance for 2014, for assessing performance against the four-year target. The base amount for 2011-2013 is 0 (zero) for 2014 Cost of Service applications, as the utility rebased prior to the 2011-2014 CDM programs, and there was no adjustment to reflect the impacts of the 2011-2014 programs on the load forecast used to determine their last cost of service-based rates.

The proposed loss factor should correspond with the loss factor calculated in Appendix 2-R

The Manual Adjustment for the 2014 Load Forecast is the amount manually subtracted from the load forecast derived from the base forecast from historical data, and is intended to reflect the further CDM savings that the distributor needs to achieve assuming that they meet 100% of the 2011-2014 CDM target that is a condition of their target.

If the distributor has developed their load forecast on a system purchased basis, then the manual adjustment should be on system purchased basis, including the adjustment for losses. If the load forecast has been developed on a billed basis, either on a system basis or on a class-specific basis, the manual adjustment should be on a billed basis, excluding losses.

The distributor should determine the allocation of the savings to all customer classes in a reasonable manner, for both the LRAMVA and for the load forecast adjustment.

	2011	2012	2013 kWh	2014	Total for 2014
Amount used for CDM threshold for LRAMVA (2014)	8,420,412.00	9,192,768.00	18,024,608.67	18,024,608.67	53,662,397.33
Manual Adjustment for 2014 Load Forecast (billed basis)	-	4,596,384.00	18,024,608.67	9,012,304.33	31,633,297.00
Proposed Loss Factor (TLF) Manual Adjustment for 2014		Format: X.XX%			
Load Forecast (system purchased basis)	-	4,596,384.00	18,024,608.67	9,012,304.33	31,633,297.00
Manual adjustment uses "gross"	·		g). The Weight facto	r is also used calculo	ate the impact of

each year's program on the CDM adjustment to the 2014 load forecast.

NOTE - Veridian has developed its load forecast on a class-specific billed basis, and has excluded the adjustment for losses

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Appendix 2-OA **Capital Structure and Cost of Capital**

This table must be completed for the last Board approved year and the test year.

Year: 2014 Test Year

Line No.	Particulars	Capit	alization Ratio	Cost Rate	Return
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$133,339,404	4.94%	\$6,590,208
2	Short-term Debt	4.00%	(1) \$9,524,243	2.11%	\$200,962
3	Total Debt	60.0%	\$142,863,647	4.75%	\$6,791,170
	Equity				
4	Common Equity	40.00%	\$95,242,431	9.36%	\$8,914,692
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$95,242,431	8.98%	\$8,914,692
7	Total	100.0%	\$238,106,078	6.60%	\$15,705,861

Year: 2010 Board Approved

Line No.	Particulars	Capitaliz	ation Ratio	Cost Rate	Return
	Debt	(%)	(\$)	(%)	(\$)
1 2 3	Short-term Debt Short-term Debt Total Debt	56.00% 4.00% (1 60.0%	\$104,493,177) \$7,463,798 \$111,956,975	5.57% 2.07% 5.34%	\$5,820,270 \$154,501 \$5,974,771
4 5 6	Equity Common Equity Preferred Shares Total Equity	40.00%	\$74,637,984 \$ - \$74,637,984	9.85%	\$7,351,841 \$ - \$7,351,841
7	Total	100.0%	\$186,594,959	7.14%	\$13,326,612

Notes (1)

4.0% unless an applicant has proposed or been approved for a different amount.

Appendix 2-OB Debt Instruments

This table must be completed for the required years of all historical years, the bridge year and the test year.

Year

2014

_						_				
Row	Description	Lender	Affiliated or Third-		Start Date	Term	Principal	Rate (%)	Interest (\$)	
			Party Debt?	Variable-Rate?		(years)	(\$)	(Note 2)		
		Veridian Corporation	Affiliated	Fixed Rate	1-Jun-07	10	\$ 11,198,615			
2			Affiliated	Fixed Rate	1-Nov-09	30	\$ 14,060,000	0.0557	\$ 783,142	
3	Promissory Note	City of Belleville	Affiliated	Fixed Rate	1-Nov-09	30	\$ 5,588,000	0.0557	\$ 311,252	
4		Municipality of Clarin	Affiliated	Fixed Rate	1-Nov-09	30	\$ 5,966,000	0.0557	\$ 332,306	
5	Promissory Note	City of Pickering	Affiliated	Fixed Rate	1-Nov-09	30	\$ 17,974,000	0.0557	\$ 1,001,152	
		Veridian Corporation	Affiliated	Fixed Rate	19-Dec-09	30	\$ 17,850,000			
7	Bank Loan	TD Bank	Third-Party	Fixed Rate	2-Nov-11	20	\$ 27,439,127	0.0424		
8	Bank Loan	TD Bank	Third-Party	Fixed Rate	19-Dec-12	20	\$ 14,610,075	0.0399	\$ 582,942	
9	New Debt						\$ 7,500,000	0.0432	\$ 324,000	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 122,185,817	0.04942	\$ 6,038,950	

Row	Description	Lender	Affiliated or Third-	Fixed or	Start Date	Term	Principal	Rate (%)	Interest (\$)	
			Party Debt?	Variable-Rate?		(years)	(\$)	(Note 2)	(Note 1)	
1	Note Payable	Veridian Corporation	Affiliated	Fixed Rate	1-Jun-07			0.0556	\$ 800,378	
				Fixed Rate	1-Nov-09	30	\$ 14,060,000	0.0557		
3	Promissory Note	City of Belleville	Affiliated	Fixed Rate	1-Nov-09	30	\$ 5,588,000	0.0557	\$ 311,252	
		Municipality of Clarin	Affiliated	Fixed Rate	1-Nov-09	30	\$ 5,966,000	0.0557	\$ 332,306	
5	Promissory Note	City of Pickering	Affiliated	Fixed Rate	1-Nov-09	30	\$ 17,974,000	0.0557	\$ 1,001,152	
		Veridian Corporation	Affiliated	Fixed Rate	19-Dec-09	30	\$ 18,900,000	0.0557	\$ 1,052,730	
7	Bank Loan	TD Bank	Third-Party	Fixed Rate	2-Nov-11	20	\$ 28,432,931	0.0424	\$ 1,207,509	
8	Bank Loan	TD Bank	Third-Party	Fixed Rate	19-Dec-12	20	\$ 14,867,693	0.0399	\$ 593,696	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 119,779,060	0.05078	\$ 6,082,164.80	

Year 2012

Row	Description	Lender	Affiliated or Third-	Fixed or	Start Date	Term	Principal	Rate (%)	Interest (\$)	
			Party Debt?	Variable-Rate?		(years)	(\$)	(Note 2)	(Note 1)	
1	Note Payable	Veridian Corporation	Affiliated	Fixed Rate	1-Jun-07	10	\$ 17,037,133	0.0556	\$ 968,564	
		Town of Ajax	Affiliated	Fixed Rate	1-Nov-09	30	\$ 14,060,000	0.0557		
3	Promissory Note	City of Belleville	Affiliated	Fixed Rate	1-Nov-09	30	\$ 5,588,000	0.0557	\$ 311,252	
		Municipality of Clarin	Affiliated	Fixed Rate	1-Nov-09	30	\$ 5,966,000	0.0557	\$ 332,306	
5	Promissory Note	City of Pickering	Affiliated	Fixed Rate	1-Nov-09	30	\$ 17,974,000	0.0557	\$ 1,001,152	
		Veridian Corporation		Fixed Rate	19-Dec-09	30	\$ 19,250,000	0.0557		
7	Bank Loan	TD Bank	Third-Party	Fixed Rate	2-Nov-11	20	\$ 29,431,614	0.0424	\$ 1,249,773	
8	Bank Loan	TD Bank	Third-Party	Fixed Rate	19-Dec-12	20	\$ 15,000,000	0.0399	\$ -	
9									\$ -	**
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 124,306,747	0.04616	\$ 5,737,908.60	

ear /	201

D	Description	Landa	Affice of a Third	Fixed or	Ot 1 D - 1 -	T	Detectors	Rate (%)	1-1 (4)	
Row	Description	Lender	Affiliated or Third-		Start Date	Term	Principal		Interest (\$)	
			Party Debt?	Variable-Rate?		(years)	(\$)	(Note 2)	(Note 1)	
		Veridian Corporation		Fixed Rate	1-Jun-07	10	\$ 19,920,161	0.0556	\$ 1,127,717	
		Town of Ajax	Affiliated	Fixed Rate	1-Nov-09			0.0557		
3	Promissory Note	City of Belleville	Affiliated	Fixed Rate	1-Nov-09	30	\$ 5,588,000	0.0557		
4	Promissory Note	Municipality of Clarin	Affiliated	Fixed Rate	1-Nov-09	30	\$ 5,966,000	0.0557	\$ 332,306	
		City of Pickering	Affiliated	Fixed Rate	1-Nov-09	30	\$ 17,974,000	0.0557		
6	Note Payable	Veridian Corporation	Affiliated	Fixed Rate	19-Dec-09	30	\$ 19,950,000	0.0557	\$ 1,130,710	
7	Bank Loan	TD Bank	Third-Party	Fixed Rate	2-Nov-11	20	\$ 29,960,195	0.0424	\$ 106,000	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 113,418,356	0.04225	\$ 4,792,278.60	

Year 2010 Board Actual

Row	Description	Lender	Affiliated or Third-	Fixed or	Start Date	Term	Principal	Rate (%)	Interest (\$)	
			Party Debt?	Variable-Rate?		(years)	(\$)	(Note 2)	(Note 1)	
1	Note Payable	Veridian Corporation	Affiliated	Fixed Rate	1-Jun-07	10	\$ 22,468,310	0.0556	\$ 1,259,245	
	Promissory Note		Affiliated	Fixed Rate	1-Nov-09	30		0.0557*	\$ 1,057,781	
3				Fixed Rate	1-Nov-09	30	\$ 5,588,000	0.0557*	\$ 420,404	
		Municipality of Clarin	Affiliated	Fixed Rate	1-Nov-09	30	\$ 5,966,000	0.0557*	\$ 448,842	
5	Promissory Note	City of Pickering	Affiliated	Fixed Rate	1-Nov-09	30	\$ 17,974,000	0.0557*	\$ 1,352,244	
6	Note Payable	Veridian Corporation	Affiliated	Fixed Rate	19-Dec-09	30	\$ 20,650,000	0.0557*	\$ 1,372,612	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
							\$ 86,706,310	0.06817	\$ 5,911,128.00	

*Promissory Note Interest - From January 1st, 2010 to April 30th, 2010 - 7.62%, From May 1st, 2010 - 5.57%

Year	2010 Board-Approved

Row	Description	Lender	Affiliated or Third-	Fixed or	Start Date	Term	Principa	Rate (%	Interest (\$)	
			Party Debt?	Variable-Rate?		(years)	(\$)	(Note 2)	(Note 1)	
	Note Payable	Veridian Corporation		Fixed Rate	1-Jun-07	10				
	Promissory Note	Town of Ajax	Affiliated	Fixed Rate	1-Nov-09	30	\$ 14,060	,000 0.0557	\$ 783,142.00	
				Fixed Rate	1-Nov-09	30				
		Municipality of Clarin	Affiliated	Fixed Rate	1-Nov-09	30	\$ 5,966	,000 0.0557	\$ 332,306.20	
5				Fixed Rate	1-Nov-09	30	\$ 17,97			
6	Note Payable	Veridian Corporation	Affiliated	Fixed Rate	19-Dec-09	30	\$ 19,950	,000 0.0557	\$ 1,111,215.00	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
							\$ 86,000	,300 0.05579	\$ 4,798,311.60	

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
 2 Input actual or deemed long-term debt rate in accordance with the guidelines in The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities, issued December 11, 2009
 3 Add more lines above row 12 if necessary.

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Appendix 2-P Cost Allocation

Please complete the following four tables.

A) Allocated Costs

Classes	Costs Allocated from Previous Study		%		osts Allocated in Test Year Study (Column 7A)	%
Residential	\$	29,484,175	61.53%	\$	34,011,335	63.15%
Residential Seasonal	\$	851,387	1.78%	\$	1,101,804	2.05%
GS < 50 kW	\$	6,856,581	14.31%	\$	6,005,812	11.15%
GS > 50 kW (or 50 kW < GS < xxx						
kW, if applicable)	\$	9,008,441	18.80%	\$	10,230,599	19.00%
GS 50 to 2,999 kW	\$	205,021	0.43%	\$	923,370	1.71%
Large Use	\$	847,121	1.77%	\$	785,869	1.46%
Unmetered Scattered Load (USL)	\$	184,744	0.39%	\$	135,307	0.25%
Sentinel Lighting	\$	48,741	0.10%	\$	62,760	0.12%
Street Lighting	\$	429,320	0.90%	\$	600,627	1.12%
			0.00%			0.00%
Embedded distributor class			0.00%			0.00%
Total	\$	47,915,531	100.00%	\$	53,857,483	100.00%

Notes

- 1 Customer Classification If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.
- 2 Host Distributors Provide information on embedded distributor(s) as a separate class, if applicable. If embedded distributor(s) are billed as customers in a General Service class, include the allocated cost and revenue of the embedded distributor(s) in the applicable class. Also complete Appendix 2-Q.
- 3 Class Revenue Requirements If using the Board-issued model, in column 7A enter the results from Worksheet O-1, Revenue Requirement (row 40 in the 2013 model). This excludes costs in deferral and variance accounts. Note to Embedded Distributor(s), it also does not include Account 4750 Low Voltage (LV) Costs.

B) Calculated Class Revenues

Classes (same as previous table)	Column 7B Load Forecast (LF) X current approved rates		Column 7C L.F. X current approved rates X (1 + d)		Column 7D LF X proposed rates		Column 7E Miscellaneous Revenue	
Residential Seasonal	\$	835,128	\$	844,946	\$	867,951	\$	68,594
GS < 50 kW	\$	6,825,637	\$	6,905,878	\$	6,553,835	\$	372,617
GS > 50 kW (or 50 kW < GS < xxx kW, if applicable)	\$	8,995,640	\$	9,101,391	\$	8,894,814	\$	687,116
GS 50 to 2,999 kW	\$	533,831	\$	540,107	\$	692,222	\$	46,483
Large Use	\$	403,614	\$	408,359	\$	628,721	\$	39,300
Unmetered Scattered Load (USL)	\$	167,833	\$	169,806	\$	145,696	\$	10,046
Sentinel Lighting	\$	36,958	\$	37,392	\$	45,387	\$	4,830
Street Lighting	\$	445,549	\$	450,787	\$	456,462	\$	29,811
Embedded distributor class								
Total	\$	49,350,026	\$	49,930,178	\$	49,930,224	\$	3,927,666

Notes:

- 1 Columns 7B to 7D LF means Load Forecast of Annual Billing Quantities (i.e. customers or connections X 12, (kWh or kW, as applicable). Revenue Quantities should be net of Transformer Ownership Allowance. Exclude revenue from rate adders and rate riders.
- 2 Columns 7C and 7D Column total in each column should equal the Base Revenue Requirement
- 3 Columns 7C The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/Revenue at Current Rates.
- 4 Columns 7E If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

C) Rebalancing Revenue-to-Cost (R/C) Ratios

Class	Previously Approved Ratios Most Recent Year: 2012	Status Quo Ratios (7C + 7E) / (7A)	Proposed Ratios (7D + 7E) / (7A)	Policy Range
	%	%	%	%
Residential	98.55	100.38	100.89	85 - 115
Residential Seasonal	87.09	82.91	85.00	80 - 120
GS < 50 kW				
	114.78	121.19	115.33	80 - 120
GS > 50 kW (or 50 kW < GS < xxx kW, if applicable)	99.22	95.68	93.66	80 - 120
GS 50 to 2,999 kW	81.41	63.53	80.00	85 - 115
Large Use	87.73	56.96	85.00	70 - 120
Unmetered Scattered Load (USL)	70.00	132.92	115.10	80 - 120
Sentinel Lighting	74.96	67.28	80.01	80 - 120
Street Lighting	97.42	80.02	80.96	
Embedded distributor class				

Notes

- 1 Previously Approved Revenue-to-Cost Ratios For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2009 with further adjustments over 2 years, the Most recent year is 2011. For applicants whose most recent rebasing year is 2006, the applicant should enter the ratios from their Informational Filing.
- 2 Status Quo Ratios The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1. Status Quo means "Before Rebalancing".

D) Proposed Revenue-to-Cost Ratios

Class	Proposed Revenue-to-Cost Ratios									
	2014	2015	2016	Policy Range						
	%	%	%	%						
Residential	100.89			85 - 115						
Residential Seasonal	85.00			80 - 120						
GS < 50 kW	115.33			80 - 120						
GS > 50 kW (or 50 kW < GS < xxx kW, if applicable)	93.66			80 - 120						
GS 50 to 2,999 kW	80.00			85 - 115						
Large Use	85.00			70 - 120						
Unmetered Scattered Load (USL)	115.10			80 - 120						
Sentinel Lighting	80.01			80 - 120						
Street Lighting	80.96			0						
				0						
Embedded distributor class										

Note

1 The applicant should complete Table D if it is applying for approval of a revenue to cost ratio in 2013 that is outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model) in 2013. In 2014 Table (d), enter the planned ratios for the classes that will be 'Change' and 'No Change' in 2014 (in the current Revenue Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision – Cost Revenue Adjustment', column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

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Appendix 2-V Revenue Reconciliation

Rate Class		Number o	of Customers/0	Connections	Test Year Co	nsumption	P	roposed Rate	es							
	Customers/ Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Base Monthly Service Charge	Base - Volumetric		Monthly Service Base - Volumetric		Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
								kWh	kW							
Residential	Customers			105,999	968,772,164		\$ 12.77	\$ 0.0159		\$ 31,646,764.17	\$ 31,645,136		\$ 31,645,13	6 -\$ 1,628		
Residential Seasonal	Customers			1,590	9,089,444		\$ 29.15	\$ 0.0343		\$ 867,949.93	\$ 867,951		\$ 867,95	1 \$ 1		
GS < 50 kW	Customers			8,781	299,645,543		\$ 16.13	\$ 0.0162		\$ 6,553,908.16	\$ 6,553,835		\$ 6,553,83	5 -\$ 73		
GS > 50 kW	Customers			1,087		2,566,405	\$ 103.06		\$ 3.1796	\$ 9,504,455.98	\$ 8,894,814	\$ 609,603	\$ 9,504,41	7 -\$ 39		
GS > 50 3,000 to 4,999 kW	Customers			5		259,661	\$ 5,415.56		\$ 2.0145	\$ 848,020.68	\$ 692,222	\$ 155,797	\$ 848,01	9 -\$ 2		
Large Use	Customers			2		193,776	\$ 8,135.28		\$ 2.8370	\$ 744,989.23	\$ 628,721	\$ 116,266	\$ 744,98	7 -\$ 2		
Unmetered Scattered Load	Customers			929	4,496,870		\$ 6.57	\$ 0.0161		\$ 145,641.97	\$ 145,696		\$ 145,69	6 \$ 54		
Sentinel Lighting	Connections			475		1,580	\$ 4.33		\$ 13.0977	\$ 45,375.37	\$ 45,387		\$ 45,38	7 \$ 12		
Streetlighting	Connections			29,943		59,945	\$ 0.67		\$ 3.5814	\$ 455,428.74	\$ 456,462		\$ 456,46	2 \$ 1,033		
etc.				-						\$ -			\$ -	\$ -		
				-						\$ -			\$ -	\$ -		
				-						-			\$ -	\$ -		
				-						\$ -			\$ -	\$ -		
Total										\$ 50,812,534.22	\$ 49,930,224	\$ 881,666	\$ 50,811,89	0 -\$ 644		

Note

1 The class specific revenue requirements in column N must be the amounts used in the final rate design process. The total of column N should equate to the proposed base revenue requirement.

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Appendix 2-W Bill Impacts

Customer Class: Residential - Veridian_Main

TOU / non-TOU: TOU

Consumption 800 kWh O May 1 - October 31 O November 1 - April 30 (Select this radio button for applications filed after Oct 31) Current Board-Approved Impact Rate Charge \$ Change Charge Unit Monthly (\$) 12.77 % Change 13.71% (\$) Monthly Service Charge 11.23 Monthly Service Charge-RRARR Monthly -100.00% Monthly \$ SMDR Monthly 0.5500 \$ 0.55 0.55 -100.00% 2.55 2.55 Stranded Meter Disposition 2.5500 Monthly 1 \$ 800 \$ \$ \$ \$ Distribution Volumetric Rate per kWh \$ 0.0158 800 12.64 0.0159 12.72 0.08 0.63% Distribution Volumetric-RRARR 800 800 LRAM & SSM Rate Rider 800 800 \$ Tax Change Rate Rider per kWh 0.0003 800 0.24 800 0.24 -100.00% Account 1576 Disposition ner kWh 800 0.0038 800 -\$ 800 \$ 3.04 -\$ \$ 3.04 800 800 800 800 800 800 800 800 800 800 0.43 Sub-Total A (excluding pass through) 25.43 25.00 -1.69% 0.0022 Deferral/Variance Account Disposition Rate Rider-2012 \$ 800 -\$ 1.76 Ś 800 \$ 1.76 -100.00% Deferral/Variance Account Disposition Rate Rider-2013 0.0021 800 \$ 1 68 ς 800 \$ -\$ 1 68 -100 00% Deferral/Variance Account Disposition Rate Rider-2014 800 \$ 800 \$ 0.0024 1.92 \$ 1.92 800 \$ 800 \$ \$ Low Voltage Service Charge 800 \$ 0.48 800 \$ 0.80 \$ 0.32 66.67% 0.0006 Ś 0.0010 Line Losses on Cost of Power 0.0839 35.36 2.97 0.0839 38.56 3.24 0.27 9.05% Smart Meter Entity Charge 0.7900 0.79 0.7900 0.79 Sub-Total B - Distribution \$ 29.59 \$ 31.75 2.16 7.30% (includes Sub-Total A) RTSR - Network 0.0066 835 \$ 5.51 0.0071 839 \$ 5.95 7.99% RTSR - Line and Transformation 0.0041 \$ 3.42 0.0044 839 \$ 3.69 0.26 7.73% Connection Sub-Total C - Delivery (including Sub-Total B) \$ 38.53 \$ 41.39 2 86 7 43% Wholesale Market Service 0.0044 0.0044 \$ Charge (WMSC) 835 3.68 839 \$ 3.69 \$ 0.01 0.38% Rural and Remote Rate Protection (RRRP) 0.0012 835 \$ 1.00 839 1.01 \$ 0.00 0.38% Standard Supply Service Charge Debt Retirement Charge (DRC) 0.2500 0.25 0.2500 0.25 0.00% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ 0.0070 0.0670 0.1040 0.0070 0.0670 0.1040 800 5.60 800 5.60 0.00% 34.30 14.98 TOU - On Peak 0.1240 144 17.86 0.1240 144 17.86 0.00% Energy - RPP - Tier 1 Energy - RPP - Tier 2 0.0750 600 45.00 0.0750 600 45.00 0.00% 0.0880 Total Bill on TOU (before Taxes) 2.88 2.48% \$ 116.19 \$ 119.07 139 15.10 13% 15.48 0.37 2.48% Total Bill (including HST) \$ 131.29 \$ 134.55 3.26 2.48% Ontario Clean Energy Benefit 1 13.46 Total Bill on TOU (including OCEB) \$ 118.16 \$ 121.09 2.93 2.48% \$ 111.65 \$ 14.51 Total Bill on RPP (before Taxes) \$ 114.54 \$ 14.90 2.58% 2.88 139 13% 0.37 2.58% Total Bill (including HST) \$ 126.17 \$ 129.42 3.26 2.58% Ontario Clean Energy Benefit \$ 12.94 \$ 116.48 \$ 113.55 Total Bill on RPP (including OCEB) 2.94 2.59% Loss Factor (%) 4.42% 4.82%

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000 GS-50kW (kWh) - 1000, 2000, 5000, 10000, 15000 GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Customer Class: GS < 50 kW - Veridian_Main

TOU / non-TOU: TOU

Loss Factor (%)

Consumption 2,000 kWh O May 1 - October 31 O November 1 - April 30 (Select this radio button for applications filed after Oct 31) Current Board-Approved Impact Proposed Charge Volume Rate Charge (\$) (**\$**) 13.88 (\$) (\$) 16.13 % Change 16.21% Unit Monthly Service Charge Monthly Smart Meter Rate Adder Monthly 1 \$ 1 \$ SMIRR 3.17 -100.00% Monthly 1 \$ 1 \$ SMDR Monthly 3.4500 3.45 3.45 -100.00% Stranded Meter Disposition 9.7800 9.78 9.78 Monthly \$ \$ -\$ Distribution Volumetric Rate \$ 0.0171 \$ 32.40 1.80 per kWh 2,000 34.20 0.0162 2,000 -5.26% Smart Meter Disposition Rider 2,000 2,000 LRAM & SSM Rate Rider 2,000 2,000 per kWh Tax Change Rate Rider -\$ 0.0002 2,000 0.40 2,000 0.40 -100.00% \$ \$ \$ \$ \$ -\$ 0.0025 5.00 Account 1576 Disposition 2.000 2.000 5.00 2,000 2,000 2,000 2,000 2.000 2,000 2,000 2.000 2.000 2,000 2,000 Sub-Total A (excluding pass through)

Deferral/Variance Account per kWh 54.30 53.31 -\$ 0.99 -1.82% -\$ 0.0022 Deferral/Variance Account Disposition Rate Rider-2012 s \$ 4.40 2.000 -\$ 4.40 Ś 2.000 -100.00% Deferral/Variance Account Disposition Rate Rider-2013 per kWh \$ 0.0021 2 000 s 4 20 2.000 \$ \$ 4.20 -100 00% Deferral/Variance Account Disposition Rate Rider-2014 per kWh s 2,000 \$ \$ 2.000 0.0024 4.80 4.80 2,000 \$ 2,000 \$ \$ Low Voltage Service Charge 2.000 \$ 1.00 2.000 \$ 1.80 \$ 0.80 80.00% ner kWh \$ 0.0005 \$ 0.0839 \$ 0.0009 Line Losses on Cost of Power 0.0839 88.40 7.42 0.0839 96.40 8.09 9.05% 0.67 Smart Meter Entity Charge 0.7900 0.79 0.7900 0.79 Sub-Total B - Distribution \$ 63.31 \$ 68.79 \$ 5.48 8.66% (includes Sub-Total A) RTSR - Network 0.0061 2088 12.74 0.0065 2096 \$ 0.89 6.97% RTSR - Line and Transformation Connection \$ 0.0037 2088 \$ 7.73 \$ 0.0039 2096 \$ 8.18 0.45 5.81% Sub-Total C - Delivery (including Sub-Total B) s \$ 83 77 \$ 90.59 6.82 8.14% Wholesale Market Service \$ 0.0044 \$ Charge (WMSC) 2088 \$ 9.19 0.0044 2096 9.22 \$ 0.04 0.38% Rural and Remote Rate Protection (RRRP) 0.0012 2.51 0.0012 2096 2.52 0.01 0.38% 2088 Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mid Peak 0.2500 \$ 0.25 0.2500 0.25 0.00% \$ \$ \$ 0.0070 0.0670 0.1040 0.0070 0.0670 0.1040 14.00 85.76 37.44 2.000 \$ \$ \$ \$ 14.00 2.000 0.00% 1280 360 85.76 37.44 1280 360 TOU - On Peak 0.1240 360 44.64 45.00 0.1240 360 44.64 45.00 0.00% Energy - RPP - Tier 1 Energy - RPP - Tier 2 0.0750 600 0.0750 600 0.00% 0.0880 Total Bill on TOU (before Taxes) \$ 277.56 284.42 2.47% 6.86 13% 36.08 13% 36.97 0.89 2.47% Total Bill (including HST) \$ 313.64 321.40 7.75 2.47% Ontario Clean Energy Benefit 1 Total Bill on TOU (including OCEB) \$ 282.28 289.26 6.97 2.47% Total Bill on RPP (before Taxes) \$ 277.92 284.78 2.47% 6.86 13% 36.13 13% 37.02 0.89 2.47% Total Bill (including HST) \$ 314.05 \$ 321.80 \$ 7.75 2.47% -\$ 31.40 \$ 282.65 Ontario Clean Energy Benefit 32.18 0.78 Total Bill on RPP (including OCEB) 289.62 6.97 2.47%

9

4.82%

4.42%

Customer Class: Residential-Urban-Veridian_Gravenhurst

TOU / non-TOU: TOU

Consumption 800 kWh O May 1 - October 31 O November 1 - April 30 (Select this radio button for applications filed after Oct 31)

		1		Current	Board-App	rov	/ed	1 [Proposed			1		In	npact
	Charge Unit			Rate (\$)	Volume		Charge (\$)		Rate (\$)	Volume		Charge (\$)		s c	hange	% Change
Monthly Service Charge	Monthly		\$	10.1100	1	\$	10.11	1	\$ 12.7700	1	\$	12.77		\$	2.66	26.31%
Monthly Service Charge-RRARR	Monthly				1	\$	-			1	\$	-		\$	-	
SMIRR	Monthly		\$	1.2500	1	\$	1.25		\$ -	1	\$	-		-\$	1.25	-100.00%
SMDR	Monthly		\$	0.5500	1	\$	0.55		\$ -	1	\$	-		-\$	0.55	-100.00%
Stranded Meter Disposition	Monthly				1	\$	-		\$ 2.5500	1	\$	2.55		\$	2.55	
					1	\$	-			1	\$	-		\$	-	
Distribution Volumetric Rate	per kWh		\$	0.0195	800	\$	15.60		\$ 0.0159		\$	12.72		-\$	2.88	-18.46%
Distribution Volumetric-RRARR					800	\$	-			800	\$	-		\$	-	
LRAM & SSM Rate Rider					800	\$	-			800	\$	-		\$	-	
Tax Change Rate Rider	per kWh		-\$	0.0001	800	-\$	0.08			800	\$	-		\$	0.08	-100.00%
Account 1576 Disposition					800	\$	-	-	\$ 0.0038		-\$	3.04		-\$	3.04	
					800 800	\$	-			800 800	\$	-		\$	-	
					800	\$				800	\$			\$		
					800	\$	-			800	\$	-		\$	-	
					800	\$	-			800	\$	-		\$	-	
Sub-Total A (excluding pass th			_			\$	27.43	↓ -			\$	25.00		-\$	2.43	-8.86%
Deferral/Variance Account Disposition Rate Rider-2012	per kWh		-\$	0.0028		_										400 000/
Disposition Nate Nider-2012					800	-\$	2.24		\$ -	800	\$	-		\$	2.24	-100.00%
Deferral/Variance Account	per kWh		\$	0.0051												
Disposition Rate Rider-2013	per kwiii		Ş	0.0051	800	\$	4.08		\$ -	800	\$	_		-\$	4.08	-100.00%
.,					000	Ψ	1.00		*	000	_			ľ	1.00	100.0070
Deferral/Variance Account	per kWh															
Disposition Rate Rider-2014	-				800	\$	-		\$ 0.0063	800	\$	5.04		\$	5.04	
Deferral/Variance Account	per kWh		\$	0.0030							١.			١.		
Disposition Rate Rider-2010					800	\$	2.40			800	\$	-		-\$	2.40	-100.00%
Low Voltage Service Charge					000	•	0.00			800	\$	0.80			1.52	05.500/
Line Losses on Cost of Power	per kWh		\$	0.0029	800 81.04	\$	2.32 6.80		\$ 0.0010 \$ 0.0839		\$	3.24		-\$ -\$		-65.52%
			\$	0.7900	81.04			1 1	\$ 0.0839 \$ 0.7900		\$			-5 S	3.56	-52.42%
Smart Meter Entity Charge Sub-Total B - Distribution	Monthly		Ф	0.7900	- 1	\$	0.79	╁┟	\$ 0.7900	1	Þ	0.79		Ф		
(includes Sub-Total A)						\$	41.58				\$	34.87		-\$	6.71	-16.15%
RTSR - Network			\$	0.0069	881	\$	6.08	+	\$ 0.0071	839	\$	5.95		-\$	0.13	-2.06%
RTSR - Line and																
Transformation Connection			\$	0.0054	881	\$	4.76		\$ 0.0044	839	\$	3.69		-\$	1.07	-22.45%
2																
Sub-Total C - Delivery							E2 42				\$	44.51		-\$	7.01	-15.09%
(including Sub-Total B)						\$	52.42				Þ	44.51		-\$	7.91	-15.09%
Wholesale Market Service			\$	0.0044	004	•	0.00	1	6 0.0044	000		0.00			0.40	4.000/
Charge (WMSC)					881	\$	3.88		\$ 0.0044	839	\$	3.69		-\$	0.19	-4.82%
Rural and Remote Rate			\$	0.0012	881	\$	1.06		\$ 0.0012	839	\$	1.01		-\$	0.05	-4.82%
Protection (RRRP)			_												0.03	
Standard Supply Service Charge Debt Retirement Charge (DRC)			\$	0.2500 0.0070	1 800	\$	0.25 5.60		\$ 0.2500 \$ 0.0070		\$	0.25 5.60	1	\$	-	0.00% 0.00%
TOU - Off Peak			\$	0.0070	512	\$	34.30		\$ 0.0070 \$ 0.0670			34.30		\$	-	0.00%
TOU - Mid Peak			\$	0.1040	144	\$	14.98		\$ 0.1040		\$	14.98	1	\$	_	0.00%
TOU - On Peak			\$	0.1240	144	\$	17.86		\$ 0.1240	144	\$	17.86		\$	-	0.00%
Energy - RPP - Tier 1			\$	0.0750	600	\$	45.00		\$ 0.0750		\$	45.00		\$	-	0.00%
Energy - RPP - Tier 2			\$	0.0880	200	\$	17.60	ш	\$ 0.0880	200	\$	17.60		\$	_	0.00%
Total Bill on TOU (before Taxes	5)						130.34				\$	122.19		-\$	8.15	-6.25%
HST				13%		\$	16.94		139	6	\$	15.88	1	-\$	1.06	-6.25%
Total Bill (including HST)						\$	147.28				\$	138.08	1	-\$	9.21	-6.25%
Ontario Clean Energy Benefit						-\$	14.73	Ш			-\$	13.81		\$	0.92	-6.25%
Total Bill on TOU (including OC	CEB)					\$	132.55	Ц			\$	124.27		-\$	8.29	-6.25%
Total Bill on RPP (before Taxes	5)					\$	125.80	П			\$	117.66		-\$	8.15	-6.48%
HST				13%		\$	16.35	П	139	6	\$	15.30	1	-\$	1.06	-6.48%
Total Bill (including HST)						\$	142.16	П			\$	132.95		-\$	9.21	-6.48%
Ontario Clean Energy Benefit	1					-\$	14.22				-\$	13.30		\$	0.92	-6.47%
Total Bill on RPP (including OC						\$	127.94	Ш			\$	119.65		-\$	8.29	-6.48%

Loss Factor (%) 10.13% 4.82%

Customer Class: Residential-Suburban- Veridian_Gravenhurst

TOU / non-TOU: TOU

Consumptior 800 kWh O May 1 - October 31 O November 1 - April 30 (Select this radio button for applications filed after Oct 31)

			Current I	ent Board-Approved		Proposed					Ī		lm	pact		
	Charge Unit		Rate	Volume		Charge			Rate	Volume	(Charge			hanaa	9/ Change
Monthly Service Charge	Monthly	Ś	18.5100	1	\$	(\$) 18.51	ł	Ś	(\$) 12.7700	1	\$	(\$) 12.77	ł	-\$	5.74	% Change -31.01%
Smart Meter Rate Adder	Monthly	,	10.5100	1	\$	-		~	12.7700	1	\$	-		\$	-	01.0170
SMIRR	Monthly	\$	1.2500	1	\$	1.25		\$	_	1	\$	-		-\$	1.25	-100.00%
SMDR	Monthly	\$	0.5500	1	\$	0.55		\$		1	\$	-		-\$	0.55	-100.00%
Stranded Meter Disposition	Monthly			1	\$	-		\$	2.5500	1	\$	2.55		\$	2.55	
	,			1	\$	-				1	\$	-		\$	-	
Distribution Volumetric Rate	per kWh	\$	0.0254	800	\$	20.32		\$	0.0159	800	\$	12.72		-\$	7.60	-37.40%
Smart Meter Disposition Rider				800	\$	-				800	\$	-		\$	-	
LRAM & SSM Rate Rider				800	\$	-				800	\$	-		\$	-	
Tax Change Rate Rider	per kWh	-\$	0.0001	800	-\$	0.08				800	\$	-		\$	0.08	-100.00%
Account 1576 Disposition				800	\$	-		-\$	0.0038	800	-\$	3.04		-\$	3.04	
				800	\$	-				800	\$	-		\$	-	
				800 800	\$	-				800 800	\$	-		\$	-	
				800	\$					800	\$			\$		
				800	\$	-				800	\$	-		\$	-	
Sub-Total A (excluding pass					\$	40.55					\$	25.00		-\$	15.55	-38.35%
Deferral/Variance Account	per kWh	-\$	0.0028													
Disposition Rate Rider- 2012				800	-\$	2.24		\$	-	800	\$	-		\$	2.24	-100.00%
Deferral/Variance Account Disposition Rate Rider- 2013	per kWh	\$	0.0051	800	\$	4.08		\$	-	800	\$	-		-\$	4.08	-100.00%
Deferral/Variance Account Disposition Rate Rider- 2014	per kWh			800	\$	-		\$	0.0064	800	\$	5.12		\$	5.12	
Deferral/Variance Account Disposition Rate Rider- 2010	per kWh	\$	0.0030	800	\$	2.40				800	\$	-		-\$	2.40	-100.00%
Low Voltage Service Charge	per kWh	\$	0.0029	800	\$	2.32		\$	0.0010	800	\$	0.80		-\$	1.52	-65.52%
Line Losses on Cost of Power		\$	0.0839	81.04	\$	6.80		\$	0.0839	38.56	\$	3.24		-\$	3.56	-52.42%
Smart Meter Entity Charge	Monthly	\$	0.7900	1	\$	0.79		\$	0.7900	1	\$	0.79		\$	-	
Sub-Total B -					\$	54.70					\$	34.95		-\$	19.75	-36.11%
Distribution (includes	per kWh	^	0.0069	881	\$	6.08		^	0.0071	000	Ċ	5.95		-\$		-2.06%
RTSR - Network	per kwn	\$	0.0069	881	Þ	6.08		\$	0.0071	839	\$	5.95		-\$	0.13	-2.06%
RTSR - Line and Transformation Connection	per kWh	\$	0.0054	881	\$	4.76		\$	0.0044	839	\$	3.69		-\$	1.07	-22.45%
Sub-Total C - Delivery (including Sub-Total B)					\$	65.54					\$	44.59		-\$	20.95	-31.96%
Wholesale Market Service Charge (WMSC)		\$	0.0044	881	\$	3.88		\$	0.0044	839	\$	3.69		-\$	0.19	-4.82%
Rural and Remote Rate Protection (RRRP)		\$	0.0012	881	\$	1.06		\$	0.0012	839	\$	1.01		-\$	0.05	-4.82%
Standard Supply Service Charge Debt Retirement Charge (DRC)		\$	0.2500 0.0070	1 800	\$	0.25 5.60		\$	0.2500 0.0070	1 800	\$	0.25 5.60		\$	-	0.00%
TOU - Off Peak	,	\$	0.0670	512		34.30		\$	0.0670	512	\$	34.30		\$	-	0.00%
TOU - Mid Peak		\$	0.1040	144	\$	14.98		\$	0.1040	144	\$	14.98		\$	-	0.00%
TOU - On Peak		\$	0.1240	144	\$	17.86		\$	0.1240	144	\$	17.86		\$	-	0.00%
Energy - RPP - Tier 1		\$	0.0750	600	\$	45.00		\$	0.0750	600	\$	45.00		\$	-	0.00%
Energy - RPP - Tier 2		\$	0.0880	200	\$	17.60	_	\$	0.0880	200	\$	17.60		\$		0.00%
Total Bill on TOU (before Tax	(es)					143.46					\$	122.27		-\$	21.19	-14.77%
HST			13%		\$	18.65			13%		\$	15.90		-\$	2.75	-14.77%
Total Bill (including											\$	138.17		-\$	23.94	-14.77%
Ontario Clean Energy Bene					-\$	16.21					-\$	13.82		\$	2.39	-14.74%
Total Bill on TOU (including (OCEB)				\$	145.90	L				\$	124.35		-\$	21.55	-14.77%
Total Bill on RPP (before Tax	es)				\$	138.92					\$	117.74		-\$	21.19	-15.25%
HST	-		13%		\$	18.06		1	13%		\$	15.31		-\$	2.75	-15.25%
Total Bill (including					\$	156.98					\$	133.04		-\$	23.94	-15.25%
Ontario Clean Energy Bene	efit 1				-\$	15.70					-\$	13.30		\$	2.40	-15.29%
Total Bill on RPP (including C		Ш			\$	141.28					\$	119.74		-\$	21.54	-15.25%

Loss Factor (%) 10.13% 4.82%

Customer Class: Residential-Seasonal- Veridian_Gravenhurst

TOU / non-TOU: TOU

	Consumptio	_	800			ay 1 - Octobe	_			(SI	1113 140	Du		lications filed aft
	Charma			Board-App					Proposed	_	hare-		Im	pact
	Charge Unit		Rate (\$)	Volume		harge (\$)		Rate (\$)	Volume	C	harge (\$)	\$	Change	% Change
Monthly Service Charge	Monthly	\$	26.8500	1	\$	26.85	\$	29.1500	1	\$	29.15	\$		8.57%
Smart Meter Rate Adder	Monthly			1		-			1	\$	-	\$		
SMIRR	Monthly	\$	1.2500	1		1.25	\$	-	1	\$	-	-\$		-100.00%
SMDR	Monthly	\$	0.5500	1	\$	0.55	\$	-	1	\$	-	-\$		-100.00%
Stranded Meter Disposition	Monthly			1	\$	-	\$	2.5500	1	\$	2.55	\$		
Distribution Volumetric Rate		_	0.0222	1	\$	-	_	0.0242	1	\$	- 07.44	\$		0.040/
Smart Meter Disposition Rider	per kWh	\$	0.0332	800 800		26.56	\$	0.0343	800 800	\$	27.44	\$		3.31%
LRAM & SSM Rate Rider				800		-			800	\$	-	\$		
Fax Change Rate Rider	per kWh	-\$	0.0003	800	-\$	0.24			800	\$	-	\$		-100.00%
Account 1576 Disposition	per kvvii	7	0.0003	800		- 0.24	-Ś	0.0154	800	-\$	12.32	-\$		100.007
tecount 1370 Bisposition				800		-	,	0.0151	800	\$	-	s		
				800	\$	-			800	\$	-	\$		
				800		-			800	\$	-	\$		
				800	\$	-			800	\$	-	\$		
Sub-Total A (excluding pass th	rough)			800	\$	54.97			800	\$	46.82	-\$		-14.83%
Deferral/Variance Account	per kWh	-\$	0.0028		Ť	0				Ψ	10.02	Ť	00	
Disposition Rate Rider-2012		Ť		800	-\$	2.24	\$	-	800	\$	-	\$	2.24	-100.00%
Deferral/Variance Account	per kWh	\$	0.0051											
Disposition Rate Rider-2013				800	\$	4.08	\$	-	800	\$	-	-\$	4.08	-100.00%
Deferral/Variance Account														
Disposition Rate Rider-2014	per kWh			800	\$		\$	0.0068	800	\$	5.44	\$	5.44	
Dioposition rate rates 2011				800	٠	-	Ş	0.0008	000	φ	3.44	φ	3.44	
Deferral/Variance Account	per kWh	\$	0.0033											
Disposition Rate Rider-2010	p 0			800	\$	2.64			800	\$	-	-\$	2.64	-100.00%
Low Voltage Service Charge	per kWh	\$	0.0029	800	\$	2.32	\$	0.0013	800	\$	1.04	-\$		-55.17%
Line Losses on Cost of Power		\$	0.0839	81.04	\$	6.80	\$	0.0839	38.56	\$	3.24	-\$	3.56	-52.42%
Smart Meter Entity Charge	Monthly	\$	0.7900	1	\$	0.79	\$	0.7900	1	\$	0.79	\$	-	
Sub-Total B - Distribution					\$	69.36				\$	57.33	-\$	12.03	-17.35%
includes Sub-Total A)					۳	03.50					37.33	•	12.00	-17.0070
RTSR - Network	per kWh	\$	0.0069	881	\$	6.08	\$	0.0074	839	\$	6.21	\$	0.13	2.08%
RTSR - Line and					١.									
Fransformation Connection	per kWh	\$	0.0054	881	\$	4.76	\$	0.0057	839	\$	4.78	\$	0.02	0.47%
Out Tatal C. Dallings												-		
Sub-Total C - Delivery including Sub-Total B)					\$	80.20				\$	68.31	-\$	11.89	-14.82%
		•	0.0044											
Wholesale Market Service Charge (WMSC)		\$	0.0044	881	\$	3.88	\$	0.0044	839	\$	3.69	-\$	0.19	-4.82%
			0.0040		1						-			
Rural and Remote Rate Protection (RRRP)		\$	0.0012	881	\$	1.06	\$	0.0012	839	\$	1.01	-\$	0.05	-4.82%
Standard Supply Service Charge		\$	0.2500	1	\$	0.25	\$	0.2500	1	\$	0.25	\$	-	0.00%
Debt Retirement Charge (DRC)		\$	0.0070	800	\$	5.60	\$	0.0070	800	\$	5.60	\$	-	0.00%
TOU - Off Peak		\$	0.0670	512		34.30	\$	0.0670	512	\$	34.30	\$		0.00%
TOU - Mid Peak TOU - On Peak		\$	0.1040 0.1240	144 144		14.98 17.86	\$	0.1040 0.1240	144 144	\$	14.98 17.86	\$		0.00%
Energy - RPP - Tier 1		\$	0.1240	600		45.00	\$	0.1240	600	\$	45.00	\$		0.00%
Energy - RPP - Tier 2		\$	0.0880	200		17.60	\$	0.0880	200	\$	17.60	\$		0.00%
Total Bill on TOU (before Taxes	:)				\$	158.12				\$	145.99	-\$	12.12	-7.67%
HST	••		13%		\$	20.56		13%		\$	18.98	-\$		-7.67%
Total Bill (including HST)					\$	178.67				\$	164.97	-\$		-7.67%
Ontario Clean Energy Benefi	1				-\$	17.87				-\$	16.50	\$		-7.67%
Total Bill on TOU (including Of					\$	160.80				\$	148.47	-\$		-7.67%
					\$	153.58	T			\$	141.46	-\$	12.12	-7.89%
Total Bill on RPP (before Taxes HST	"		13%		\$	19.97		13%		\$	18.39	-\$ -\$		-7.89%
Total Bill (including HST)					\$	173.55				\$	159.85	-\$		-7.89%
Ontario Clean Energy Benefi	. 1				-\$	17.35				-\$	15.98	S		-7.90%
					\$	156.20				\$	143.87	-\$		-7.89%
Total Bill on RPP (including Of														

9

Customer Class: GS < 50 kW- Veridian_Gravenhurst

TOU / non-TOU: TOU

Loss Factor (%)

Consumption 2,000 kWh May 1 - October 31 Current Board-Approved Impact Volume Charge Rate Volume Charge 10.0000 (\$) 10.00 (**\$**) 16.13 \$ Change % Change 61.30% Charge Unit (\$) Monthly Service Charge Monthly Smart Meter Rate Adder Monthly 1 \$ \$ \$ SMIRR Monthly SMDR Monthly 3.4500 1 \$ 3.45 \$ -\$ \$ 3.45 -100.00% Stranded Meter Disposition 9.78 9.78 9.7800 Monthly \$ \$ Distribution Volumetric Rate \$ \$ 33.80 \$ -4.14% per kWh 0.0169 2,000 0.0162 2,000 32.40 1.40 Smart Meter Disposition Rider 2,000 2,000 LRAM & SSM Rate Rider 2,000 2,000 Tax Change Rate Rider per kWh 0.0001 2,000 0.20 2,000 0.20 -100.00% \$ \$ \$ Account 1576 Disposition 0.0025 2.000 2.000 5.00 5.00 2,000 2,000 2,000 2,000 2.000 2,000 2,000 2.000 2.000 2,000 2,000 3.09 6.15% Sub-Total A (excluding pass through) \$ 50.22 53.31 Š per kWh 0.0028 Deferral/Variance Account Disposition Rate Rider-2012 \$ 2.000 -\$ 5.60 Ś 2.000 _ \$ 5.60 -100.00% Deferral/Variance Account Disposition Rate Rider-2013 per kWh 0.0051 2.000 \$ 10.20 Ś 2.000 \$ -\$ 10.20 -100 00% Deferral/Variance Account Disposition Rate Rider-2014 per kWh \$ \$ 12.00 2,000 \$ 0.0060 2,000 12.00 Deferral/Variance Account \$ per kWh 0.0030 Disposition Rate Rider-2010 2,000 \$ 6.00 2,000 \$ -\$ 6.00 -100.00% Low Voltage Service Charge \$ 2.000 5.20 2.000 \$ 1.80 -\$ 3.40 -65.38% per kWh 0.0026 0.0009 Line Losses on Cost of Power 0.0839 \$ 17.00 96.40 202.60 0.0839 8.09 8.91 -52.42% Smart Meter Entity Charge Monthly 0.7900 \$ 0.79 0.7900 0.79 Sub-Total B - Distribution \$ 83.81 \$ 75.99 7.82 -9.33% (includes Sub-Total A) per kWh RTSR - Network 0.0064 2203 \$ 14.10 0.0065 2096 13.63 0.47 -3.33% RTSR - Line and Transformation Connection per kWh 0.0046 2203 \$ 10.13 0.0039 2096 \$ 8.18 1.96 -19.31% Sub-Total C - Delivery (including Sub-Total B) \$ 108 04 \$ 97 79 -\$ 10.25 -9.49% Wholesale Market Service 0.0044 Charge (WMSC) 2203 \$ 9.69 0.0044 2096 \$ 9.22 -\$ 0.47 -4.82% Rural and Remote Rate Protection (RRRP) 0.0012 2203 2.64 0.0012 2096 \$ 2.52 0.13 -4.82% Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mid Peak \$ 0.25 \$ 14.00 \$ 34.30 \$ 14.98 \$ 17.86 \$ 45.00 0.2500 0.2500 0.25 0.00% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ 0.0070 0.0670 0.1040 14.00 34.30 14.98 0.00% 0.00% 0.00% 2000 0.0070 2000 512 144 TOU - On Peak 0.1240 144 0.1240 144 17.86 0.00% Energy - RPP - Tier 1 Energy - RPP - Tier 2 0.0750 600 0.0750 600 45.00 0.00% 0.0880 0.0880 Total Bill on TOU (before Taxes) \$ 201.76 190.92 10.84 -5.37% 13% \$ 26.23 13% 24.82 1.41 -5.37% Total Bill (including HST) \$ 227.99 \$ 215.74 12.25 -5.37% Ontario Clean Energy Benefit Total Bill on TOU (including OCEB) \$ 205.19 194.17 11.02 -5.37% Total Bill on RPP (before Taxes) **\$ 302.83** \$ 39.37 10.84 -3.58% 291.98 13% 13% 37.96 1.41 -3.58% Total Bill (including HST) \$ 342.19 \$ 329.94 -\$ 12.25 -3.58% Ontario Clean Energy Benefit -\$ 34.22 \$ 307.97 Total Bill on RPP (including OCEB) 296.95 11.02 -3.58%

10.13%

9

4.82%

 File Number:
 EB-2013-0174

 Exhibit:
 8

 Tab:
 6

 Schedule:
 1

 Page:
 1

Date: 26-Mar-14

Appendix 2-Z Proposed Tariff of Rates and Charges

For each class, Applicants are required to copy and paste the class descriptions (located directly under the class name) and the description of the applicability of those rates (description is found under the class name and directly under the word "APPLICATION"). By using the drop-down lists located under the column labeled "Rate Description", please select the descriptions of the rates and charges that BEST MATCHES the descriptions on your most recent Board-Approved Tariff of Rates and Charges. If the description is not found in the drop-down list, please enter the description in the green shaded cells under the correct class exactly as it appears on Select the appropriate rate classes as they appear on your most recent Board-Approved Tariff of Rates and Charges including the MicroFit Class

How many classes are listed on your most recent Board-Approved Tariff of Rates and Charges?

10

Select Your Rate Classes from the Blue Cells below.

Please ensure that a rate class is assigned to each shaded cell.

Rate Class Classification

microFIT

RESIDENTIAL
SEASONAL RESIDENTIAL
GENERAL SERVICE LESS THAN 50 KW
GENERAL SERVICE 50 TO 2,999 KW
GENERAL SERVICE 3,000 TO 4,999 KW
LARGE USE
UNMETERED SCATTERED LOAD
SENTINEL LIGHTING
STREET LIGHTING

Veridian Connections Inc. TARIFF OF RATES AND CHARGES

Once all blue shaded cells above are filled out, press the following button to create your tariff template

Effective and Implementation Date May 1, 2014

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

EB-2013-0174

RESIDENTIAL SERVICE CLASSIFICATION

All Residential customers with kilowatt-hour meters shall be deemed to have a demand of 50kW or less. This customer classification includes Single Family Homes, Street Townhouses, Multiplexes, and Block Townhouses. To be classified as Residential, all of the following criteria must be met:

- The occupant must state that this is designated as the prinicipal residence for purposes of the Income Tax Act.
 The occupant must live in this residence for at least 8 months of the year.

 The occupant must live in this residence for at least 8 months of the year.
- The address of this residence must appear on the occupant's electric bill, driver's license, credit card invoice, property tax bill, etc.
- 4. Occupants who are eligible to vote in Provinical or Federal elections must be enumerated for this purpose at the address of this residence. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Comition Observe	\$	12.77
Service Charge		
Distribution Volumetric Rate	\$/kWh	0.0159
Low Voltage Service Charge	\$/kWh	0.0010
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.7900
Rate Rider for Recovery of Stranded Meter Assets – effective until April 30, 2015	\$	2.55
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0044
Rate Rider for Disposition of Deferral/Variance Accounts (2014) All Service Areas Except Gravenhurst- effective until April 30, 2015	\$/kWh	0.0024
Rate Rider for Disposition of Deferral/Variance Accounts (2014) Gravenhurst Service Area- effective until April 30, 2015	\$/kWh	0.0063
Rate Rider for Disposition of Global Adjustment sub-account (2014) All Service Areas Except Gravenhurst - effective until April 30, 2015. Applicable only for Non-RPP customers.	\$/kWh	(0.0033)
Rate Rider for Disposition of Global Adjustment sub- account (2014) Gravenhurst Service Area - effective until April 30, 2015. aplicable only for Non-RPP customers.	\$/kWh	(0.0230)
Rate Rider for Disposition of Account 1576 Accounting Changes Under CGAAP - effective until April 30, 2015	\$/kWh	(0.0038)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

SEASONAL RESIDENTIAL SERVICE CLASSIFICATION

This class is comprised of cottages, chalets, and camps, all farms supplied from single phase facilities and residential service not meeting the criteria for Residiential Service Classification. Further servicing details are available in the distributor's Conditions of Service.

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	29.15
Distribution Volumetric Rate	\$/kWh	0.0343
Low Voltage Service Charge	\$/kWh	0.0013
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.7900
Rate Rider for Recovery of Stranded Meter Assets – effective until April 30, 2015	\$	2.55
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0057
Rate Rider for Disposition of Deferral/Variance Accounts (2014) Gravenhurst Service Area- effective until April 30,	\$/kWh	0.0068
2015	φπιτι	0.0000
Rate Rider for Disposition of Global Adjustment sub- account (2014) Gravenhurst Service Area - effective until April 30, 2015. aplicable only for Non-RPP customers.	\$/kWh	(0.0230)
Rate Rider for Disposition of Account 1576 Accounting Changes Under CGAAP - effective until April 30, 2015	\$/kWh	(0.0154)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account whose average monthly maximum demand is less than, or is forecast to be less than 50kW. Further servicing details are available in the Distributor's Conditions of Service.

APPLICATION

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

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

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

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

Service Charge	\$	16.13
Distribution Volumetric Rate	\$/kWh	0.0162
Low Voltage Service Charge	\$/kWh	0.0009
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.7900
Rate Rider for Recovery of Stranded Meter Assets – effective until April 30, 2015	\$	9.78
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0039
Rate Rider for Disposition of Deferral/Variance Accounts (2014) All Service Areas Except Gravenhurst- effective until April 30, 2015	\$/kWh	0.0024
Rate Rider for Disposition of Deferral/Variance Accounts (2014) Gravenhurst Service Area- effective until April 30, 2015	\$/kWh	0.0060
Rate Rider for Disposition of Global Adjustment sub-account (2014) All Service Areas Except Gravenhurst - effective until April 30, 2015. Applicable only for Non-RPP customers.	\$/kWh	(0.0033)
Rate Rider for Disposition of Global Adjustment sub- account (2014) Gravenhurst Service Area - effective until April 30, 2015. aplicable only for Non-RPP customers.	\$/kWh	(0.0230)
Rate Rider for Disposition of Account 1576 Accounting Changes Under CGAAP - effective until April 30, 2015	\$/kWh	(0.0025)

 Wholesale Market Service Rate
 \$/kWh
 0.0044

 Rural Rate Protection Charge
 \$/kWh
 0.0013

 Standard Supply Service - Administrative Charge (if applicable)
 \$
 0.25

GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than 50kW but less than 3,000 kW . Further servicing details are available in the Distributor's Conditions of Service.

APPLICATION

Service Charge

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

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

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

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

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Distribution Volumetric Rate	\$/kW	3.1796
Low Voltage Service Charge	\$/kW	0.3858
Retail Transmission Rate - Network Service Rate	\$/kW	3.1552
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8714
Rate Rider for Disposition of Deferral/Variance Accounts (2014) All Service Areas Except Gravenhurst- effective until April 30, 2015	\$/kW	0.8975

Rate Rider for Disposition of Deferral/Variance Accounts (2014) Gravenhurst Service Areas- effective until April 30, 2015	\$/kW	2.3425
Rate Rider for Disposition of Global Adjustment sub-account (2014) All Service Areas Except Gravenhurst - effective until April 30, 2015. Applicable only for Non-RPP customers.	\$/kWh	(0.0033)
Rate Rider for Disposition of Global Adjustment sub- account (2014) Gravenhurst Service Area - effective until April 30, 2015. aplicable only for Non-RPP customers.	\$/kWh	(0.0230)
Rate Rider for Disposition of Account 1576 Accounting Changes Under CGAAP - effective until April 30, 2015	\$/kW	(0.5251)

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

GENERAL SERVICE 3,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account whose average peak demand used for billing purposes over the past twelve months is equal to or greater than, or is forecast to be equal to or greater than 3,000kW but less than 5,000 kW. Further servicing details are available in the Distributor's Conditions of Service.

APPLICATION

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

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

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

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

Service Charge	\$	5,415.5600
Distribution Volumetric Rate	\$/kW	2.0145
Low Voltage Service Charge	\$/kW	0.4346
Retail Transmission Rate - Network Service Rate	\$/kW	3.4763
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0554

Rate Rider for Disposition of Deferral/Variance Accounts (2014) All Service Areas Except Gravenhurst- effective until April 30, 2015	\$/kW	1.0717
Rate Rider for Disposition of Global Adjustment sub-account (2014) All Service Areas Except Gravenhurst - effective until April 30, 2015. Applicable only for Non-RPP customers.	\$/kWh	(0.0033)
Rate Rider for Disposition of Account 1576 Accounting Changes Under CGAAP - effective until April 30, 2015	\$/kW	(0.5224)

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

LARGE USE SERVICE CLASSIFICATION

This classification applies to a non-residential account whose average monthly maximum demand is greater than, or is forecast to be greater than 5,000 kW. Further servicing details are available in the Distributor's Conditions of Service.

APPLICATION

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

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

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

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

Service Charge	\$	8,135.2800
Distribution Volumetric Rate	\$/kW	2.8370
Low Voltage Service Charge	\$/kW	0.4157
Retail Transmission Rate - Network Service Rate	\$/kW	3.4763
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0554

Rate Rider for Disposition of Deferral/Variance Accounts (2014) All Service Areas Except Gravenhust- effective until April 30, 2015	\$/kW	1.2167
Rate Rider for Disposition of Global Adjustment sub-account (2014) All Service Areas Excpt Gravenhurst-effective until April 30, 2015. Applicable only for Non-RPP customers.	\$/kWh	(0.0033)
Rate Rider for Disposition of Account 1576 Accounting Changes Under CGAAP - effective until April 30, 2015	\$/kW	(0.6012)

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

In general, all services will be metered. However, certain types of electrical loads are not practical to meter, or the cost to meter represents an inordinate expense to both the customer or Veridian. Such connections include cable to power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. These situations can be managed through a controlled connection and a pre-defined basis for estimating consumption. Further servicing details are available in the distributors Conditions of Service.

APPLICATION

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

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

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

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

Service Charge	\$	6.57
Distribution Volumetric Rate	\$/kWh	0.0161
Low Voltage Service Charge	\$/kWh	0.0009
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0039

Rate Rider for Disposition of Deferral/Variance Accounts (2014) All Service Areas Except Gravenhurst- effective until April 30, 2015	\$/kWh	0.0023
Rate Rider for Disposition of Global Adjustment sub-account (2014) All Service Areas Except Gravenhurst-effective until April 30, 2015. Applicable only for Non-RPP customers.	\$/kWh	(0.0033)
Rate Rider for Disposition of Account 1576 Accounting Changes Under CGAAP - effective until April 30, 2015	\$/kWh	(0.0033)

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

SENTINEL LIGHTING SERVICE CLASSIFICATION

Sentinel lights (dusk-to-dawn) connected to unmetered wires will have a flat monthly energy charge added to the regular customer bill. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

Service Charge	\$	4.33
Distribution Volumetric Rate	\$/kW	13.0977
Low Voltage Service Charge	\$/kW	0.2505
Retail Transmission Rate - Network Service Rate	\$/kW	1.9680
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.1765

Rate Rider for Disposition of Deferral/Variance Accounts (2014) All Service Areas Except Gravenhurst- effective until April 30, 2015	\$/kW	0.6798
Rate Rider for Disposition of Deferral/Variance Accounts (2014) Gravenhurst Service Area- effective until April 30 2015	, \$/kW	2.2231
Rate Rider for Disposition of Global Adjustment sub-account (2014) All Service Areas Except Gravenhurst - effective until April 30, 2015. Applicable only for Non-RPP customers.	\$/kWh	(0.0033)
Rate Rider for Disposition of Global Adjustment sub- account (2014) Gravenhurst Service Area - effective until April 30, 2015. aplicable only for Non-RPP customers.	\$/kWh	(0.0230)
Rate Rider for Disposition of Account 1576 Accounting Changes Under CGAAP - effective until April 30, 2015	\$/kW	(4.1664)

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

STREET LIGHTING SERVICE CLASSIFICATION

All services provided to street and roadway lighting equipment ownedby or operated for a municipality or the Province of Ontario shall be classified as Street Lighting Service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

Service Charge (per connection)	\$	0.67
Distribution Volumetric Rate	\$/kW	3.5814
Low Voltage Service Charge	\$/kW	0.2618

Retail Transmission Rate - Network Service Rate	\$/kW	2.0723
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2296
Rate Rider for Disposition of Deferral/Variance Accounts (2014) All Service Areas Except Gravenhurst-effective until April 30, 2015	\$/kW	1.1466
Rate Rider for Disposition of Deferral/Variance Accounts (2014) Gravenhurst Service Area- effective until April 30, 2015	\$/kW	2.5599
Rate Rider for Disposition of Global Adjustment sub-account (2014) All Service Areas Except Gravenhurst - effective until April 30, 2015. Applicable only for Non-RPP customers.	\$/kWh	(0.0033)
Rate Rider for Disposition of Global Adjustment sub- account (2014) Gravenhurst Service Area - effective until April 30, 2015. aplicable only for Non-RPP customers.	\$/kWh	(0.0230)
Rate Rider for Disposition of Account 1576 Accounting Changes Under CGAAP - effective until April 30, 2015	\$/kW	(1.4675)

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component



MONTHLY RATES AND CHARGES - Regulatory Component



ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.6000)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.0000)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$ 15.00
Statement of Account	\$ 15.00
Request for other billing information	\$ 15.00

Account History Credit Reference/credit check (plus credit agency costs) Returned cheque (plus bank charges) Account set up charge/change of occupancy charge (plus credit agency costs if applicable) Special meter reads Second Meter dispute charge plus Measurement Canada fees (if meter found correct) Disconnect/Reconnect at meter – during regular hours Disconnect/Reconnect at meter – after regular hours \$ 185.00
Returned cheque (plus bank charges) \$ 15.00 Account set up charge/change of occupancy charge (plus credit agency costs if applicable) \$ 30.00 Special meter reads \$ 30.00 Meter dispute charge plus Measurement Canada fees (if meter found correct) \$ 30.00 Disconnect/Reconnect at meter – during regular hours \$ 65.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable) \$ 30.00 Special meter reads \$ 30.00 Meter dispute charge plus Measurement Canada fees (if meter found correct) \$ 30.00 Disconnect/Reconnect at meter – during regular hours \$ 65.00
Special meter reads \$ 30.00 Meter dispute charge plus Measurement Canada fees (if meter found correct) \$ 30.00 Disconnect/Reconnect at meter – during regular hours \$ 65.00
Meter dispute charge plus Measurement Canada fees (if meter found correct) \$ 30.00 Disconnect/Reconnect at meter – during regular hours \$ 65.00
Disconnect/Reconnect at meter – during regular hours \$ 65.00
Ψ 00.00
Disconnect/Reconnect at meter – after regular hours \$ 185.00

Non-Payment of Account

Late Payment – per month	%	1.5000
Late Payment – per annum	%	19.5600
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00

Install/Remove load control device – during regular hours	\$ 65.00
Install/Remove load control device – after regular hours	\$ 185.00
Temporary Service – Install & remove – overhead – no transformer	\$ 500.00
Temporary Service – Install & remove – overhead – with transformer	\$ 1,000.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$ 22.35

Customer Substation Isolation - After Hours	\$ 905.00

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.5000
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.3000
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.3000)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0482
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0146
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0344
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

EB-2013-0174 Veridian Connections Inc. Settlement Proposal Date Filed: March 26, 2014 Attachment C

Attachment 'C' Schedule of Cost of Power

Final Settlement - 2014 Cost of Power Forecast

		Jan-14		Feb-14		Mar-14		Apr-14		May-14		Jun-14		Jul-14		Aug-14		Sep-14	O	ct-14		Nov-14		Dec-14		Total
Energy Purchases		251,062,789		235,488,650		227,296,656	•	212,012,617		207,151,973		222,088,129		246,236,805		234,890,177		212,675,707	218	,575,160	•	222,355,317	- 2	241,360,578		2,731,194,559
Total Energy Purchased		251,062,789		235,488,650		227,296,656		212,012,617		207,151,973		222,088,129		246,236,805		234,890,177		212,675,707	218	,575,160		222,355,317	- 2	241,360,578		2,731,194,559
RPP Customer Base		50.5%		46.7%		49.3%		45.5%		46.1%		41.9%		47.6%		48.3%		48.8%		49.5%		43.5%		44.4%		
Spot Customer Base		49.5%		53.3%		50.7%		54.5%		53.9%		58.1%		52.4%		51.7%		51.2%		50.5%		56.5%		55.6%		
RPP kWh		126,856,495		109,917,499		112,089,013		96,491,807		95,453,015		92,953,129		117,117,446		113,377,983		103,757,847	108	3,090,803		96,784,461		107,162,817		1,280,052,315
Non-RPP kWh		124,206,294		125,571,151		115,207,643		115,520,810		111,698,958		129,135,000		129,119,359		121,512,195		108,917,860		,484,358		125,570,856		134,197,761		1,451,142,244
ъ.																										-
Rates		0.089000		0.000000		0.000000		0.000000		0.089000		0.089000		0.000000		0.000000		0.089000		0.00000		0.089000		0.000000		
Commodity (RPP)				0.089000 0.019390		0.089000 0.019390		0.089000						0.089000 0.016990		0.089000		0.089000		0.089000		0.089000		0.089000 0.023880		
Commodity (Spot) Global Adjustment Rate/kWh		0.025380 0.067930		0.019390		0.019390		0.019390 0.067930		0.016990 0.067930		0.016990 0.067930		0.016990		0.016920 0.067930		0.016920		0.016920		0.023880		0.023880		
Wholesale Market Charges		0.067930		0.067930		0.067930		0.067930		0.067930		0.067930		0.067930		0.067930		0.067930		0.067930		0.077800		0.077800		
Rural Rate Assistance		0.003200		0.003200		0.003200		0.003200		0.003200		0.003200		0.003200		0.003200		0.003200		0.003200		0.003200		0.003200		
Rurai Rate Assistance		0.001100		0.001100		0.001100		0.001100		0.001100		0.001100		0.001100		0.001100		0.001100		0.001100		0.001100		0.001100		
Commodity Expense																										
Commodity (RPP)	\$, , -	\$. , ,	\$	9,975,922	\$	8,587,771		8,495,318		8,272,828		-, -,	\$,	\$	9,234,448		,620,081		8,613,817		9,537,491		113,924,656
Commodity (Spot)	\$	-, - ,		2,434,825		2,233,876		2,239,949		1,897,765		2,194,004		2,193,738		, ,	\$	1,842,890		,869,395		2,998,632		3,204,643		28,318,058
Global Adjustment / kWh	\$.,,	\$	8,530,048		7,826,055		7,847,329		7,587,710		8,772,141		8,771,078		-,	\$	7,398,790		,505,202		9,769,413		10,440,586		101,140,009
WMS	\$	1,305,527		1,224,541		1,181,943		1,102,466		1,077,190		1,154,858		1,280,431		, , .	\$	1,105,914		,136,591		1,156,248		1,255,075		14,202,212
RRA	\$	276,169	\$	259,038	\$	250,026	\$	233,214	\$	227,867	\$	244,297	\$	270,860	\$	258,379	\$	233,943	\$	240,433	\$	244,591	\$	265,497	\$	3,004,314
SME Charge	\$	91,864	\$	91,864	\$	91,864	\$	91,864	\$	91,864	\$	91,864	\$	91,864	\$	91,864	\$	91,864	\$	91,864	\$	91,864	\$	91,864	\$	1,102,371
Whisle Transmission Charges																										
IESO	\$	1,424,589	\$	1,198,761	\$	1,246,760	\$	1,030,393	\$	1,201,644	\$	1,499,585	\$	1,770,781	\$	1,505,932	\$	1,403,287	\$ 1	,133,816	\$	1,193,678	\$	1,193,637	\$	15,802,863
Hydro One	\$	1,151,826	\$	1,127,213	\$	1,069,235	\$	1,108,003	\$	1,421,364	\$	1,584,217	\$	1,365,876	\$	1,204,744	\$	1,060,625	\$ 1	,155,548	\$	1,164,162	\$	1,478,580	\$	14,891,393
LV Charges	\$	193,709	\$	193,709	\$	193,709	s	193,709	\$	193,709	\$	193,709	\$	193,709	\$	193,709	\$	193,709	\$	193,709	s	193,709	\$	193,709	\$	2,420,904
L' Charges	Ψ	173,707	Ψ	175,707	Ψ.	173,707	φ	175,707	Ψ	173,707	Ψ	2,420,704														
	\$	27,323,602	\$	24,842,657	\$	24,069,391	\$	22,434,697	\$	22,194,433	\$	24,007,503	\$	26,361,791	\$	24,877,007	\$	22,565,472	\$ 22	,946,641	\$	25,426,114	\$	27,661,081	\$	294,806,780

EB-2013-0174 Veridian Connections Inc. Settlement Proposal Date Filed: March 26, 2014 Attachment D

Attachment 'D'

Tax Workform Model



Version 2.0

Utility Name	Veridian Connections Inc.	
Assigned EB Number		
Name and Title	UPDATED FROM INTERROGATORY RES	SPONSE
Phone Number		
Email Address		
Date	18-Feb-14	
Last COS Re-based Year	2010	



1. Info
A. Data Input Sheet
B. Tax Rates & Exemptions
C. Sch 8 Hist
D. Schedule 10 CEC Hist
E. Sch 13 Tax Reserves Hist
F. Sch 7-1 Loss Cfwd Hist
G. Adj. Taxable Income Historic
H. PILs,Tax Provision Historic
I. Schedule 8 CCA Bridge Year
J. Schedule 10 CEC Bridge Year

K. Sch 13 Tax Reserves Bridge
L. Sch 7-1 Loss Cfwd Bridge
M. Adj. Taxable Income Bridge
N. PILs,Tax Provision Bridge
O. Schedule 8 CCA Test Year
P. Schedule 10 CEC Test Year
Q Sch 13 Tax Reserve Test Year
R. Sch 7-1 Loss Cfwd
S. Taxable Income Test Year
T. PILs,Tax Provision



Rate Base			\$ 238,106,078	
Detum on Detakana				
Return on Ratebase				
Deemed ShortTerm Debt %	4.00%	Т	\$ 9,524,243	W = S * T
Deemed Long Term Debt %	56.00%	U	\$ 133,339,404	X = S * U
Deemed Equity %	40.00%	V	\$ 95,242,431	Y = S * V
Short Term Interest Rate	2.11%	Z	\$ 200,962	AC = W * Z
Long Term Interest	4.94%	AA	\$ 6,590,208	AD = X * AA
Return on Equity (Regulatory Income)	9.36%	AB	\$ 8,914,692	AE = Y * AB
Return on Rate Base			\$ 15,705,861	AF = AC + AD + AE

- 1. Does the applicant have any Investment Tax Credits (ITC)?
- 2. Does the applicant have any SRED Expenditures?
- 3. Does the applicant have any Capital Gains or Losses for tax purposes?
- 4. Does the applicant have any Capital Leases?
- 5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?
- 6. Since 1999, has the applicant acquired another regulated applicant's assets?
- 7. Did the applicant pay dividends?

 If Yes, please describe what was the tax treatment in the manager's summary.
- 8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?

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



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



Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historic per tax returns	Less: Non- Distribution Portion	UCC Regulated Historic Year
1	Distribution System - post 1987	102,134,443		102,134,443
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	9,938,810		9,938,810
2	Distribution System - pre 1988	0		0
8	General Office/Stores Equip	2,694,340		2,694,340
10	Computer Hardware/ Vehicles	2,485,450		2,485,450
10.1	Certain Automobiles	37,651		37,651
12	Computer Software	1,013,716		1,013,716
13 ₁	Lease # 1	45,531		45,531
13 ₂	Lease #2			0
13 ₃	Lease # 3			0
13 4	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable	4,674		4,674
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment	542,035	542,035	0
45	Computers & Systems Software acq'd post Mar 22/04	21,233		21,233
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	78,372,847		78,372,847
50	Data Network Infrastructure Equipment - post Mar 2007	304,484		304,484
52	Computer Hardware and system software			0
95	CWIP	5,288,185		5,288,185
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	202,883,399	542,035	202,341,364



Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				2,702,729
Additions Cost of Eligible Capital Property Acquired during Test Year	9,051			
Other Adjustments	0			
Subtotal	9,051	x 3/4 =	6,788	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
, , , , , , , , , , , , , , , , , , ,		=	6,788	6,788
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal			-	2,709,517
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance				2,709,517
Current Year Deduction		2,709,517	x 7% =	189,666
Cumulative Eligible Capital - Closing Balance				2,519,851



Schedule 13 Tax Reserves - Historical

Continuity of Reserves

I	Historical Balance as		
Description	per tax returns	Non-Distribution Eliminations	Utility Only
	рог сах госатно		
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting pu	irposes		
Reserve for doubtful accounts ss. 20(1)(I)	•		0
Reserve for goods and services not delivered			0
ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
			0
Total	0	0	0
Total	•	v	•
Financial Statement Reserves (not deductible	for Tay Burnosos)		
General Reserve for Inventory Obsolescence	ioi rax i diposes)		
(non-specific)			0
General reserve for bad debts			0
Accrued Employee Future Benefits:	2,048,552		2,048,552
- Medical and Life Insurance	2,010,002		0
-Short & Long-term Disability			0
-Accmulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities	206,000		206,000
Bonuses Accrued and Not Paid Within 180 Days	•		,
of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not			
Paid Within 3 Taxation Years ss. 78(1)			Ü
Other	217,264		217,264
			0
			0
Total	2,471,816	0	2,471,816



Schedule 7-1 Loss Carry Forward - Historic

Corporation Loss Continuity and Application

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

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



Adjusted Taxable Income - Historic Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	10,023,164		10,023,164
Additions:				
Interest and penalties on taxes	103	151,017		151,017
Amortization of tangible assets	104	8,757,627		8,757,627
Amortization of intangible assets	106	, ,		C
Recapture of capital cost allowance from Schedule 8	107			(
Gain on sale of eligible capital property from Schedule 10	108			(
Income or loss for tax purposes- joint ventures or partnerships	109			(
Loss in equity of subsidiaries and affiliates	110			
Loss on disposal of assets	111			-
Charitable donations	112	75,141	75,141	
Taxable Capital Gains	113	70,141	70,141	
Political Donations	114			
Deferred and prepaid expenses	116 118	477.500		177.586
Scientific research expenditures deducted on financial statements		177,586		177,580
Capitalized interest	119	10.000		
Non-deductible club dues and fees	120	12,926		12,926
Non-deductible meals and entertainment expense	121	8,233		8,233
Non-deductible automobile expenses	122			C
Non-deductible life insurance premiums	123			C
Non-deductible company pension plans	124			C
Tax reserves deducted in prior year	125			C
Reserves from financial statements- balance at end of year	126	2,471,816		2,471,816
Soft costs on construction and renovation of buildings	127			C
Book loss on joint ventures or partnerships	205			C
Capital items expensed	206			C
Debt issue expense	208			C
Development expenses claimed in current year	212			C
Financing fees deducted in books	216			C
Gain on settlement of debt	220			C
Non-deductible advertising	226			(
Non-deductible interest	227			(
Non-deductible legal and accounting fees	228			-
Recapture of SR&ED expenditures	231			
Share issue expense	235			
Write down of capital property	236			
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			(
Other Additions				
Interest Expensed on Capital Leases	290			
' '	290			(
Realized Income from Deferred Credit Accounts				
Pensions	292			
Non-deductible penalties	293	404 705		10170
Vehicle amort. Not included in amortization addback above	294	194,765		194,765
Other non-current assets	295	135,539		135,539
ARO Accretion expense				(
Capital Contributions Received (ITA 12(1)(x))		6,006,797		6,006,797
Lease Inducements Received (ITA 12(1)(x))				(
Deferred Revenue (ITA 12(1)(a))		4,766,810		4,766,810
Prior Year Investment Tax Credits received				(
Unrealized loss on interest rate swaps		352,073		352,073

Apprenticeship and Co-operative EducationTax Credits		97,313		97,31
OITC/ORDTC from prior year-12(1)(x)-4.5% of proxy		10.864		10.86
OTTO/ONDTO HOLL PHOLYBEAT-12(1)(X)-4.5 % OF PLOXY		10,004		10,00
				1
				1
				1
Total Additions		23,218,507	75,141	23,143,36
Total Maditions		20,210,007	70,141	20,140,00
Deductions:				
Gain on disposal of assets per financial statements	404	11,400		11 10
'	401	11,400		11,40
Dividends not taxable under section 83	402			
Capital cost allowance from Schedule 8	403	14,341,634		14,341,63
Terminal loss from Schedule 8	404			-
Cumulative eligible capital deduction from Schedule 10	405	446,732		446,73
Allowable business investment loss	406			1
Deferred and prepaid expenses	409			
Scientific research expenses claimed in year	411	422,054		422,05
Tax reserves claimed in current year	413			
Reserves from financial statements - balance at beginning of year	414	2,092,942		2,092,94
Contributions to deferred income plans	416	2,002,012		_,,
Book income of joint venture or partnership	305			
	306			
Equity in income from subsidiary or affiliates	300			
Other deductions: (Please explain in detail the nature of the item)				
		400 700		
Interest capitalized for accounting deducted for tax	390	196,730		196,73
Capital Lease Payments	391			-
Non-taxable imputed interest income on deferral and variance accounts	392			1
	393			-
	394			
ARO Payments - Deductible for Tax when Paid				
ITA 13(7.4) Election - Capital Contributions Received		6,006,797		6,006,79
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				
Deferred Revenue - ITA 20(1)(m) reserve				
Principal portion of lease payments				
Lease Inducement Book Amortization credit to income				
Financing fees for tax ITA 20(1)(e) and (e.1)				
Proceeds on sales recorded for acctg, reduce UCC for tax		160.685		160,68
		/		483,96
Assets capitalized for acctg.		483,960		,
Smart Meter Receivable		803,169		803,16
Pension contribution capitalized for Acctg		343,441		343,44
POEB Capitalized for Acctg		84,852		84,85
Total Deductions		25,394,396	0	25,394,39
		, , , , , , , ,		, ,
Net Income for Tax Purposes		7,847,275	75,141	7,772,13
		.,5-11,210	10,1-11	.,,10
Charitable donations from Schedule 2	311			
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			
Non-capital losses of preceding taxation years from Schedule 4	331			
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and				
calculation in Manager's summary)	332			
Limited partnership losses of preceding taxation years from Schedule 4	335			
	550			
		7,847,275		



PILs Tax Provision - Historic Year

1	Note:	Input the	e actual	informatio	n from t	he tax	returns f	or the	historic	year.

\$ 7,772,134 **A**

Ontario Income Taxes

Regulatory Taxable Income

Income tax payable Ontario Income Tax 11.50% B \$893,795 C = A * B

Small business credit Ontario Small Business Threshold \$ 500,000 D

Rate reduction (negative) -7.50% E -\$ 37,500 F = D * E

Ontario Income tax \$856,295 J = C + F

Combined Tax Rate and PILs Effective Ontario Tax Rate 11.02% K = J / A

Federal tax rate

Combined tax rate

15.00%

L

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

Corporate PILs/Income Tax Provision for Historic Year

26.02% M = K + L

Wires Only

\$ 2,022,116 N = A * M \$ 206,006 O \$ 93,546 P \$ 299,552 Q = O + P

\$ 1,722,564 R = N - Q



Schedule 8 CCA - Bridge Year

Class	Class Description		Regulated storic Year	Additions	Disposals (Negative)	C Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Brid	ge Year CCA	UCC I	End of Bridge Year
1	Distribution System - post 1987	\$ 1	102,134,443			\$ 102,134,443	\$ -	\$ 102,134,443	4%	\$	4,085,378	\$	98,049,065
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$	9,938,810	\$ 761,297		\$ 10,700,107	\$ 380,649	\$ 10,319,459	6%	\$	619,168	\$	10,080,939
2	Distribution System - pre 1988	\$	-			\$ -	\$ -	\$ -	6%	\$	-	\$	-
8	General Office/Stores Equip	\$	2,694,340	\$ 1,269,114		\$ 3,963,454	\$ 634,557	\$ 3,328,897	20%	\$	665,779	\$	3,297,675
10	Computer Hardware/ Vehicles	\$	2,485,450	\$ 220,900		\$ 2,706,350	\$ 110,450	\$ 2,595,900	30%	\$	778,770	\$	1,927,580
10.1	Certain Automobiles	\$	37,651			\$ 37,651	\$ -	\$ 37,651	30%	\$	11,295	\$	26,356
12	Computer Software	\$	1,013,716	\$ 1,825,306		\$ 2,839,022	\$ 912,653	\$ 1,926,369	100%	\$	1,926,369	\$	912,653
13 1	Lease # 1	\$	45,531			\$ 45,531	\$ -	\$ 45,531		\$		\$	45,531
13 2	Lease #2					\$ -	\$ -	\$ -		\$		\$	-
13 3	Lease # 3					\$ -	\$ -	\$ -		\$		\$	-
13 4	Lease # 4					\$ -	\$ -	\$ -		\$		\$	-
14	Franchise					\$ -	\$ -	\$ -		\$		\$	-
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs					\$ -	\$ -	\$ -	8%	\$		\$	-
42	Fibre Optic Cable	\$	4,674			\$ 4,674	\$ -	\$ 4,674	12%	\$	561	\$	4,113
43.1	Certain Energy-Efficient Electrical Generating Equipment					\$ -	\$ -	\$ -	30%	\$		\$	
43.2	Certain Clean Energy Generation Equipment	\$	-			\$ -	\$ -	\$ -	50%	\$		\$	-
45	Computers & Systems Software acq'd post Mar 22/04	\$	21,233			\$ 21,233	\$ -	\$ 21,233	45%	\$	9,555	\$	11,678
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)					\$ -	\$ -	\$ -	30%	\$		\$	-
47	Distribution System - post February 2005	\$	78,372,847	\$ 13,687,196		\$ 92,060,043	\$ 6,843,598	\$ 85,216,445	8%	\$	6,817,316	\$	85,242,727
50	Data Network Infrastructure Equipment - post Mar 2007	\$	304,484	\$ 544,005		\$ 848,489	\$ 272,003	\$ 576,487	55%	\$	317,068	\$	531,421
52	Computer Hardware and system software					\$ -	\$ -	\$ -	100%	\$		\$	
95	CWIP	\$	5,288,185			\$ 5,288,185	\$ -	\$ 5,288,185		\$		\$	5,288,185
						\$ -	\$ -	\$ -		\$		\$	-
						\$ -	\$ -	\$ -		\$		\$	-
						\$ -	\$ -	\$ -		\$		\$	-
						\$ -	\$ -	\$ -		\$		\$	
						\$ -	\$ -	\$ -		\$		\$	-
						\$ -	\$ -	\$ -		\$	-	\$	-
						\$ -	\$ -	\$ -		\$	-	\$	-
						\$ -	\$ -	\$ -		\$	-	\$	-
						\$ -	\$ -	\$ -		\$	-	\$	-
			·		•	\$ -	\$ -	\$ -	•	\$	-	\$	-
	TOTAL	\$	202,341,364	\$ 18,307,818	\$ -	\$ 220,649,182	\$ 9,153,909	\$ 211,495,273		\$	15,231,258	\$	205,417,924



Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital				2,519,851
Additions Cost of Eligible Capital Property Acquired during Test Year	8,697			
Other Adjustments	0			
Subtotal	8,697	x 3/4 =	6,523	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
		=	6,523	6,523
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtota			-	2,526,374
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance				2,526,374
Current Year Deduction		2,526,374	x 7% =	176,846
Cumulative Eligible Capital - Closing Balance				2,349,528



Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

				Bridge Year	Adjustments			
Description	Historic Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Additions	Disposals	Balance for Bridge Year	Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	1 0		0			0	1 0)
Tax Reserves Not Deducted for accounting purposes	, and the same of		· ·					
Reserve for doubtful accounts ss. 20(1)(I)	0		0			0	(
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0		
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0		
5 HOT 14 A 15551155	0		0			0	0	
	0		0			0	C)
Total	0	0	0	0	0	0	0	0
Financial Statement Personne (not deductible for Tay Purpose)								
Financial Statement Reserves (not deductible for Tax Purposes)								\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0)
General reserve for bad debts	0 040 550		0 040 550	100 700		0 010 050	100 700)
Accrued Employee Future Benefits:	2,048,552		2,048,552	163,798		2,212,350	163,798	
- Medical and Life Insurance	0		0			0)
-Short & Long-term Disability	0		0			0	· ·)
-Accmulated Sick Leave	0		0			0)
- Termination Cost	0		0			0	· ·)
- Other Post-Employment Benefits	0		0			0)
Provision for Environmental Costs	0		0			0	· ·)
Restructuring Costs	0		0			0)
Accrued Contingent Litigation Costs Accrued Self-Insurance Costs	0		0			0	C C)
	000.000	-206,000	0			0		
Other Contingent Liabilities	206,000	-206,000	0			0	· ·)
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	0		0			0	C	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	C	
Other	217,264	-217,264	0			0	C	
	0		0			0	C	
	0		0			0	0	
Total	2,471,816	-423,264	2,048,552	163,798	0	2,212,350	163,798	(



Corporation Loss Continuity and Application

Schedule 7-1 Loss Carry Forward - Bridge Year

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

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



Adjusted Taxable Income - Bridge Year

	T2S1 line #	Total for Regulated Utility
Income before PILs/Taxes	Α	9,186,759
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets	104	10,737,493
Amortization of intangible assets	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	61,599
Capitalized interest	119	
Non-deductible club dues and fees	120	12,926
Non-deductible meals and entertainment expense	121	8,233
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves deducted in prior year	125	0
Reserves from financial statements- balance at end of year	126	2,212,350
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	



Adjusted Taxable Income - Bridge Year

Other Additions Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit		
Accounts	291	
Pensions	292	
Non-deductible penalties	293	
	294	
	295	
ADO Appretion expense	290	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		
Vehicle Amortization not included in amortization addback above		556,305
Apprenticeship and co-op tax credits		99,546
OITC/ORDTC from prior year-12(1)(x)-4.5% of		,
proxv		8,767
Total Additions		42 607 240
		13,697,219
	I	
·	401	
	402	
		15,231,258
Terminal loss from Schedule 8	404	10,201,200
Cumulative eligible capital deduction from	405	176,846
	406	
		42,719
		,0
at beginning of year	414	2,048,552
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
•		
Other deductions: (Please explain in detail the nature of the item)		
Cumulative eligible capital deduction from Schedule 10 Allowable business investment loss Deferred and prepaid expenses Scientific research expenses claimed in year Tax reserves claimed in current year Reserves from financial statements - balance at beginning of year Contributions to deferred income plans Book income of joint venture or partnership	402 403 404 405 406 409 411 413 414 416 305	176,8



Adjusted Taxable Income - Bridge Year

Interest capitalized for accounting deducted for tax	390	0
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
	393	
	394	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease		
Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Assets capitalized for acctg.		400,000
Total Deductions		47 000 275
Total Deductions		17,899,375
Net Income for Tax Purposes		4,984,603
Charitable donations from Schedule 2	311	4,904,003
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	
Non-capital losses of preceding taxation years from Schedule 4	331	
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
TAXABLE INCOME		4,984,603
I AXABLE INCOME		4,984,603



PILS Tax Provision - Bridge Year

Wires Only

Regulatory Taxable Income				\$	4,984,603 A
Ontario Income Taxes					
Income tax payable	Ontario Income Tax	11.50%	В	\$ 573 229 C = A * B	

Small business credit Ontario Small Business Threshold \$ 500,000 D Rate reduction -7.00% E -\$ 35,000 F = D * E

Combined Tax Rate and PILs Effective Ontario Tax Rate 10.80% K = J / A

Federal tax rate 15.00% L
Combined tax rate

Combined tax rate

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

Corporate PILs/Income Tax Provision for Bridge Year

\$ 1,285,920 N = A * M \$ 62,025 O \$ 93,546 P \$ 155,571 Q = O + P

1,130,349 R = N - Q

Note:

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



Schedule 8 CCA - Test Year

Class	Class Description	_	CC Test Year ening Balance	Additions	Disposals (Negative)	UC	C Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Те	st Year CCA	UC	C End of Test Year
1	Distribution System - post 1987	\$	98,049,065	315,000		\$	98,364,065	\$ 157,500	\$ 98,206,565	4%	\$	3,928,263	\$	94,435,803
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$	10,080,939			\$	10,080,939	\$ -	\$ 10,080,939	6%	\$	604,856	\$	9,476,083
2	Distribution System - pre 1988	\$				\$	-	\$ -	\$ -	6%	\$	-	\$	-
8	General Office/Stores Equip	\$	3,297,675	1,761,044		\$	5,058,719	\$ 880,522	\$ 4,178,197	20%	\$	835,639	\$	4,223,079
10	Computer Hardware/ Vehicles	\$	1,927,580	491,000		\$	2,418,580	\$ 245,500	\$ 2,173,080	30%	\$	651,924	\$	1,766,656
10.1	Certain Automobiles	\$	26,356			\$	26,356	\$ -	\$ 26,356	30%	\$	7,907	\$	18,449
12	Computer Software	\$	912,653	1,941,000		\$	2,853,653	\$ 970,500	\$ 1,883,153	100%	\$	1,883,153	\$	970,500
13 1	Lease # 1	\$	45,531			\$	45,531	\$ -	\$ 45,531		\$	-	\$	45,531
13 2	Lease #2	\$	-			\$	-	\$ -	\$		\$	-	\$	-
	Lease # 3	\$	-			\$	-	\$ -	\$ -		\$	-	\$	-
	Lease # 4	\$				\$		\$ -	\$		\$	-	\$	-
14	Franchise	\$				\$		\$ -	\$		\$	-	\$	-
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than B	\$				\$		\$ -	\$	8%	\$	-	\$	-
42	Fibre Optic Cable	\$	4,113			\$	4,113	\$ -	\$ 4,113	12%	\$	494	\$	3,620
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$	-			\$	-	\$ -	\$	30%	\$	-	\$	-
	Certain Clean Energy Generation Equipment	\$	-			\$		\$ -	\$	50%	\$	-	\$	-
45	Computers & Systems Software acq'd post Mar 22/04	\$	11,678			\$	11,678	\$ -	\$ 11,678	45%	\$	5,255	\$	6,423
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$	-			\$	-	\$ -	\$ -	30%	\$	-	\$	-
47	Distribution System - post February 2005	\$	85,242,727	20,049,215	-4,419,562	\$	100,872,380	\$ 7,814,827	\$ 93,057,554	8%	\$	7,444,604	\$	93,427,776
50	Data Network Infrastructure Equipment - post Mar 2007	\$	531,421	434,000		\$	965,421	\$ 217,000	\$ 748,421	55%	\$	411,632	\$	553,790
	Computer Hardware and system software	\$				\$		\$ -	\$	100%	\$	-	\$	
95	CWIP	\$	5,288,185			\$	5,288,185	\$ -	\$ 5,288,185	0%	\$	-	\$	5,288,185
						\$	-	\$ -	\$	0%	\$	-	\$	-
						\$	-	\$ -	\$ -	0%	\$	-	\$	-
						\$	-	\$ -	\$ -	0%	\$	-	\$	-
						\$	-	\$ -	\$	0%	\$	-	\$	-
						\$	-	\$ -	\$	0%	\$	-	\$	-
						\$	-	\$ -	\$ -	0%	\$	-	\$	-
						\$	-	\$ -	\$ -	0%	\$	-	\$	-
						\$	-	\$ -	\$ -	0%	\$	-	\$	-
						\$	-	\$ -	\$	0%	\$	-	\$	-
						\$	-	\$ -	\$ -	0%	\$	-	\$	-
	TOTAL	\$	205,417,924	\$ 24,991,259	-\$ 4,419,562	\$	225,989,621	\$ 10,285,849	\$ 215,703,773		\$	15,773,727	\$	210,215,894



Schedule 10 CEC - Test Year

Cumulative Eligible Capital					2,349,528
Additions Cost of Eligible Capital Property Acquired during Test Year					
Other Adjustments		0			
	Subtotal	0	x 3/4 =	0	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	Э	0	x 1/2 =	0	0
Amount transferred on amalgamation or wind-up of subsidiary		0	=		0
	Subtotal			-	2,349,528
<u>Deductions</u>					
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year		0			
Other Adjustments		0			
	Subtotal	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance					2,349,528
Current Year Deduction (Carry Forward to Tab "Test Year Taxable In	come")		2,349,528	x 7% =	164,467
Cumulative Eligible Capital - Closing Balance					2,185,061



Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

				Test Year Adjustments				
Description	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Additions	Disposals	Balance for Test Year	Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(I)	0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	0	0	0	0	0	0	0	0
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	0		0			0	0	
Accrued Employee Future Benefits:	2,212,350		2,212,350	114,998		2,327,348	114,998	
- Medical and Life Insurance	0		0			0	0	
-Short & Long-term Disability	0		0			0	0	
-Accmulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	0		0			0	0	
Provision for Environmental Costs	0		0			0	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	0		0			0	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	2,212,350	0	2,212,350	114,998	0	2,327,348	114,998	0



Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

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

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



Taxable Income - Test Year

	Test Year Taxable Income
Net Income Before Taxes	8,914,692

	T2 S1 line #	
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104	10,646,989
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	77,533
Capitalized interest	119	
Non-deductible club dues and fees	120	12,926
Non-deductible meals and entertainment expense	121	8,233
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves beginning of year	125	0
Reserves from financial statements- balance at end of year	126	2,327,348
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	

Amounts received in respect of qualifying		
environment trust per paragraphs 12(1)(z.1) and	237	
12(1)(z.2)		
Other Additions: (please explain in detail the		
nature of the item)	200	
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
<u> </u>	000	
Pensions	292	
Non-deductible penalties	293	
	294	
	005	
	295	
	296	
	297	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		
Vehicle amortization not included in amortization		505.000
addback above		585,282
Apprenticeship and Co-operative EducationTax		00.546
Credits		99,546
OITC/ORDTC from prior year-12(1)(x)-4.5% of		5,187
proxv		
Total Additions		13 763 044
Total Additions Deductions		13,763,044
Deductions:		13,763,044
Deductions: Gain on disposal of assets per financial	401	13,763,044
Deductions: Gain on disposal of assets per financial statements	_	13,763,044
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83	402	
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83 Capital cost allowance from Schedule 8	402 403	13,763,044
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8	402 403 404	15,773,727
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Cumulative eligible capital deduction from	402 403	
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Cumulative eligible capital deduction from Schedule 10 CEC	402 403 404 405	15,773,727
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Cumulative eligible capital deduction from Schedule 10 CEC Allowable business investment loss	402 403 404 405 406	15,773,727
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Cumulative eligible capital deduction from Schedule 10 CEC Allowable business investment loss Deferred and prepaid expenses	402 403 404 405 406 409	15,773,727 164,467
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Cumulative eligible capital deduction from Schedule 10 CEC Allowable business investment loss Deferred and prepaid expenses Scientific research expenses claimed in year	402 403 404 405 406 409 411	15,773,727
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Cumulative eligible capital deduction from Schedule 10 CEC Allowable business investment loss Deferred and prepaid expenses Scientific research expenses claimed in year Tax reserves end of year	402 403 404 405 406 409	15,773,727 164,467
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Cumulative eligible capital deduction from Schedule 10 CEC Allowable business investment loss Deferred and prepaid expenses Scientific research expenses claimed in year Tax reserves end of year Reserves from financial statements - balance at	402 403 404 405 406 409 411	15,773,727 164,467
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Cumulative eligible capital deduction from Schedule 10 CEC Allowable business investment loss Deferred and prepaid expenses Scientific research expenses claimed in year Tax reserves end of year Reserves from financial statements - balance at beginning of year	402 403 404 405 406 409 411 413 414	15,773,727 164,467 105,393 0
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Cumulative eligible capital deduction from Schedule 10 CEC Allowable business investment loss Deferred and prepaid expenses Scientific research expenses claimed in year Tax reserves end of year Reserves from financial statements - balance at beginning of year Contributions to deferred income plans	402 403 404 405 406 409 411 413 414	15,773,727 164,467 105,393 0
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Cumulative eligible capital deduction from Schedule 10 CEC Allowable business investment loss Deferred and prepaid expenses Scientific research expenses claimed in year Tax reserves end of year Reserves from financial statements - balance at beginning of year Contributions to deferred income plans Book income of joint venture or partnership	402 403 404 405 406 409 411 413 414 416 305	15,773,727 164,467 105,393 0
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Cumulative eligible capital deduction from Schedule 10 CEC Allowable business investment loss Deferred and prepaid expenses Scientific research expenses claimed in year Tax reserves end of year Reserves from financial statements - balance at beginning of year Contributions to deferred income plans Book income of joint venture or partnership Equity in income from subsidiary or affiliates	402 403 404 405 406 409 411 413 414	15,773,727 164,467 105,393 0
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Cumulative eligible capital deduction from Schedule 10 CEC Allowable business investment loss Deferred and prepaid expenses Scientific research expenses claimed in year Tax reserves end of year Reserves from financial statements - balance at beginning of year Contributions to deferred income plans Book income of joint venture or partnership Equity in income from subsidiary or affiliates Other deductions: (Please explain in detail the	402 403 404 405 406 409 411 413 414 416 305	15,773,727 164,467 105,393 0
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Cumulative eligible capital deduction from Schedule 10 CEC Allowable business investment loss Deferred and prepaid expenses Scientific research expenses claimed in year Tax reserves end of year Reserves from financial statements - balance at beginning of year Contributions to deferred income plans Book income of joint venture or partnership Equity in income from subsidiary or affiliates Other deductions: (Please explain in detail the nature of the item)	402 403 404 405 406 409 411 413 414 416 305	15,773,727 164,467 105,393 0
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Cumulative eligible capital deduction from Schedule 10 CEC Allowable business investment loss Deferred and prepaid expenses Scientific research expenses claimed in year Tax reserves end of year Reserves from financial statements - balance at beginning of year Contributions to deferred income plans Book income of joint venture or partnership Equity in income from subsidiary or affiliates Other deductions: (Please explain in detail the nature of the item) Interest capitalized for accounting deducted for	402 403 404 405 406 409 411 413 414 416 305	15,773,727 164,467 105,393 0
Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Cumulative eligible capital deduction from Schedule 10 CEC Allowable business investment loss Deferred and prepaid expenses Scientific research expenses claimed in year Tax reserves end of year Reserves from financial statements - balance at beginning of year Contributions to deferred income plans Book income of joint venture or partnership Equity in income from subsidiary or affiliates Other deductions: (Please explain in detail the nature of the item)	402 403 404 405 406 409 411 413 414 416 305 306	15,773,727 164,467 105,393 0 2,212,350

Non-taxable imputed interest income on deferral		
and variance accounts	392	
	393	
	394	
	395	
	396	
	397	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Assets Capitalized for Acctg		325,0
Total Deductions		18,747,9
NET INCOME FOR TAX PURPOSES		3,929,7
TET INCOME I ON TAXA ON COLO		0,020,1
Charitable donations	311	
Faxable dividends received under section 112 or	320	
Non-capital losses of preceding taxation years from Schedule 7-1	331	
Net-capital losses of preceding taxation years Please show calculation)	332	
imited partnership losses of preceding taxation years from Schedule 4	335	
REGULATORY TAXABLE INCOME		3,929,7



PILs Tax Provision - Test Year

Wires Only

Regulatory Taxable Income							\$	3,929,799 A
Ontario Income Taxes Income tax payable	Ontario Income Tax	11.50%	В	\$	451,927	C = A * B		
Small business credit	Ontario Small Business Threshold Rate reduction	\$ 500,000 -7.00%	D E	-\$	35,000	F = D * E		
Ontario Income tax							\$	416,927 J = C + F
Combined Tax Rate and PILs	Effective Ontario Tax Rate Federal tax rate Combined tax rate				10.61% 15.00%	K=J/A L		25.61% M = K + L
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits							\$ \$ \$	1,006,397 N = A * M 48,133 O 50,000 P 98,133 Q = O + P
Corporate PILs/Income Tax Provi	sion for Test Year						\$	908,264 R = N - Q
Corporate PILs/Income Tax Provision	on Gross Up ¹				74.39%	S = 1 - M	\$	312,675 T = R / S - R
Income Tax (grossed-up)							\$	1,220,938 U = R + T

Note:

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

EB-2013-0174 Veridian Connections Inc. Settlement Proposal Date Filed: March 26, 2014 Attachment E

Attachment 'E'

RTSR Model



Utility Name	Veridian Connections Inc.	
Service Territory	Harmonized	
Assigned EB Number	EB-2013-0174	
Name and Title	Tracey Strong, Manager Corporate Planning	
Phone Number	905 427-9870 ext 2239	
Email Address	tstrong@veridian.on.ca	
Date	2/18/2014	
Last COS Re-based Year	2010	

Note: Drop-down lists are shaded blue; Input cells are shaded green.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your COS/RM application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regart. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the expressivent consent of the Ontario Energy Board is prohibited. If you provide a copy of his model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



1. Info 7. Current Wholesale

2. Table of Contents 8. Forecast Wholesale

3. Rate Classes 9. Adj Network to Current WS

4. RRR Data 10. Adj Conn. to Current WS

5. UTRs and Sub-Transmission 11. Adj Network to Forecast WS

6. Historical Wholesale 12. Adj Conn. to Forecast WS

13. Final 2013 RTS Rates



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

Rate Class	Unit	RTSR-Network	RTSR-Connection
Residential Residential Suburban Seasonal General Service Less Than 50 kW General Service 50 to 2,999 kW General Service 3,000 to 4,999 kW Large Use Unmetered Scattered Load Sentinel Lighting Street Lighting Choose Rate Class	kWh kWh kW kW kW kW kW	\$ 0.0066 \$ 0.0069 \$ 0.0061 \$ 2.9501 \$ 3.2503 \$ 3.2503 \$ 0.0061 \$ 1.8401 \$ 1.9376	\$ 0.0042 \$ 0.0054 \$ 0.0037 \$ 1.7784 \$ 1.9533 \$ 0.0037 \$ 1.1181 \$ 1.1686



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

Rate Class	Unit	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Load Factor	Loss Adjusted Billed kWh	Billed kW
Residential	kWh	968,772,165		1.0482		1,015,466,983	-
Residential Suburban Seasonal	kWh	9,089,444		1.0482		9,527,555	-
General Service Less Than 50 kW	kWh	299,645,513		1.0482		314,088,427	-
General Service 50 to 2,999 kW	kW	1,022,093,560	2,566,405		54.59%	1,022,093,560	2,566,405
General Service 3,000 to 4,999 kW	kW	125,707,953	259,661		66.35%	125,707,953	259,661
Large Use	kW	112,219,237	193,776		79.37%	112,219,237	193,776
Unmetered Scattered Load	kWh	4,496,870		1.0482		4,713,619	-
Sentinel Lighting	kW	374,941	1,580		32.53%	374,941	1,580
Street Lighting	kW	21,533,545	59,945		49.24%	21,533,545	59,945



Uniform Transmission Rates	Unit	Effective January 1, 2012		Effective January 1, 2013		Effective January 1, 2014	
Rate Description		Rat	e		Rate		Rate
Network Service Rate	kW	\$	3.57	\$	3.63	\$	3.82
Line Connection Service Rate	kW	\$	0.80	\$	0.75	\$	0.82
Transformation Connection Service Rate	kW	\$	1.86	\$	1.85	\$	1.98
Hydro One Sub-Transmission Rates	Unit	Effect January			fective ary 1, 2013		ffective eary 1, 2014
Rate Description		Rat	e		Rate		Rate
Network Service Rate	kW	\$	2.65	\$	3.18	\$	3.23
Line Connection Service Rate	kW	\$	0.64	\$	0.70	\$	0.65
Transformation Connection Service Rate	kW	\$	1.50	\$	1.63	\$	1.62
Both Line and Transformation Connection Service Rate	kW	\$	2.14	\$	2.33	\$	2.27
If needed , add extra host here (I)	Unit	Effect January			fective ary 1, 2013		iffective eary 1, 2014
Rate Description		Rat	e		Rate	Rate	
Network Service Rate	kW						
Line Connection Service Rate	kW						
Transformation Connection Service Rate	kW						
Both Line and Transformation Connection Service Rate	kW	\$	-	\$	-	\$	-
If needed , add extra host here (II)	Unit	Effect January			fective ary 1, 2013		ffective ary 1, 2014
		Rate					
Rate Description		Rat	e		Rate		Rate
Rate Description Network Service Rate	kW	Rat	e		Rate		Rate
•	kW kW	Rat	e		Rate		Rate
Network Service Rate		Rat	e		Rate		Rate
Network Service Rate Line Connection Service Rate	kW	Rat	e -	\$	Rate	\$	Rate
Network Service Rate Line Connection Service Rate Transformation Connection Service Rate	kW kW	\$	ive	\$	- fective	\$	- iffective
Network Service Rate Line Connection Service Rate Transformation Connection Service Rate Both Line and Transformation Connection Service Rate	kW kW kW	\$	- ive 1, 2012	\$ Januar		\$ Janu	
Network Service Rate Line Connection Service Rate Transformation Connection Service Rate Both Line and Transformation Connection Service Rate Hydro One Sub-Transmission Rate Rider 9A	kW kW kW	\$ Effect January	- ive 1, 2012	\$ Januar	fective ary 1, 2013	\$ Janu	- iffective lary 1, 2014
Network Service Rate Line Connection Service Rate Transformation Connection Service Rate Both Line and Transformation Connection Service Rate Hydro One Sub-Transmission Rate Rider 9A Rate Description	kW kW kW	\$ Effect January Rai	- ive 1, 2012	\$ Janua	- fective ary 1, 2013 Rafe	\$ E Janu	- iffective ary 1, 2014 Rate
Network Service Rate Line Connection Service Rate Transformation Connection Service Rate Both Line and Transformation Connection Service Rate Hydro One Sub-Transmission Rate Rider 9A Rate Description RSVA Transmission network – 4714 – which affects 1584	kW kW kW	\$ Effect January Rat \$	- ive 1, 2012	\$ Eff Januar	- fective ary 1, 2013 Rate 0.1465	\$ E Janu	ffective ary 1, 2014 Rate 0.1465
Network Service Rate Line Connection Service Rate Transformation Connection Service Rate Both Line and Transformation Connection Service Rate Hydro One Sub-Transmission Rate Rider 9A Rate Description RSVA Transmission network – 4714 – which affects 1584 RSVA Transmission connection – 4716 – which affects 1586	kW kW Unit kW kW	\$ Effect January Rat \$	- ive 1, 2012	\$ S S S	- fective ary 1, 2013 Rate 0.1465 0.0667	\$ EJanu \$	- (ffective lary 1, 2014 Rate 0.1465 0.0667
Network Service Rate Line Connection Service Rate Transformation Connection Service Rate Both Line and Transformation Connection Service Rate Hydro One Sub-Transmission Rate Rider 9A Rate Description RSVA Transmission network - 4714 - which affects 1584 RSVA Transmission connection - 4716 - which affects 1586 RSVA LV - 4750 - which affects 1550	kW kW kW Unit kW kW kW	\$ Effect January Rat \$ \$ \$	- ive 1, 2012	\$ S S S	- fective ary 1, 2013 Rate 0.1465 0.0667 0.0475	\$ January	ffective lary 1, 2014 Rate 0.1465 0.0667
Network Service Rate Line Connection Service Rate Transformation Connection Service Rate Both Line and Transformation Connection Service Rate Hydro One Sub-Transmission Rate Rider 9A Rate Description RSVA Transmission network – 4714 – which affects 1584 RSVA Transmission connection – 4716 – which affects 1586 RSVA LV – 4750 – which affects 1550 RARA 1 – 2252 – which affects 1590	kW kW W W W KW KW KW KW	\$ Effect January Rat \$ \$ \$ \$	- ive 1, 2012	\$ January \$ \$ \$	- fective ary 1, 2013 Rate 0.1465 0.0667 0.0475	\$ Janu \$ \$ \$	ffective lary 1, 2014 Rate 0.1465 0.0667 0.0475
Network Service Rate Line Connection Service Rate Transformation Connection Service Rate Both Line and Transformation Connection Service Rate Hydro One Sub-Transmission Rate Rider 9A Rate Description RSVA Transmission network – 4714 – which affects 1584 RSVA Transmission connection – 4716 – which affects 1586 RSVA LV – 4750 – which affects 1550 RARA 1 – 2252 – which affects 1590 RARA 1 – 2252 – which affects 1590 (2008)	kW kW kW Unit kW kW kW kW	\$ Effect January Rat \$ \$ \$ \$ \$ \$	- ive 1, 2012	\$ 5 5 5 5 -\$	- fective ary 1, 2013 Rate 0.1465 0.0667 0.0475 0.0419	\$ \$ \$ \$ \$ \$ \$ \$	ffective ary 1, 2014 Rate 0.1465 0.0667 0.0475 0.0419



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

IESO	Network Line Conn			Connec	ection Transformation Connection				Total Line	
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	236,690	\$3.57	\$ 844,983	62,213	\$0.80	\$ 49,770	237,080	\$1.86	\$ 440,969	\$ 490,739
February	198,408	\$3.57	\$ 708,317	43,229	\$0.80	\$ 34,583	204,745	\$1.86	\$ 380,826	\$ 415,409
March	208,723	\$3.57	\$ 745,141	44,105	\$0.80	\$ 35,284	208,723	\$1.86	\$ 388,225	\$ 423,509
April	169,105	\$3.57	\$ 603,705	34,709	\$0.80	\$ 27,767	179,773	\$1.86	\$ 334,378	\$ 362,145
May	196,592	\$3.57	\$ 701,833	40,673	\$0.80	\$ 32,538	210,763	\$1.86	\$ 392,019	\$ 424,558
June	245,840	\$3.57	\$ 877,649	60,848	\$0.80	\$ 48,678	257,869	\$1.86	\$ 479,636	\$ 528,315
July	292,985	\$3.57	\$ 1,045,956	83,602	\$0.80	\$ 66,882	294,457	\$1.86	\$ 547,690	\$ 614,572
August	249,648	\$3.57	\$ 891,243	61,234	\$0.80	\$ 48,987	253,568	\$1.86	\$ 471,636	\$ 520,624
September	232,841	\$3.57	\$ 831,242	53,222	\$0.80	\$ 42,578	237,471	\$1.86	\$ 441,696	\$ 484,274
October	186,179	\$3.57	\$ 664,659	47,253	\$0.80	\$ 37,802	193,871	\$1.86	\$ 360,600	\$ 398,402
November	193,229	\$3.57	\$ 689,828	48,748	\$0.80	\$ 38,998	209,884	\$1.86	\$ 390,384	\$ 429,383
December	197,186	\$3.57	\$ 703,954	44,285	\$0.80	\$ 35,428	204,077	\$1.86	\$ 379,583	\$ 415,011
Total	2,607,426	\$ 3.57	\$ 9,308,511	624,121	\$ 0.80	\$ 499,297	2,692,281	\$ 1.86	\$ 5,007,643	\$ 5,506,939
Hydro One		Network		Line	Connec	tion	Transforn	nation Co	onnection	Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
Innuawy	202,390	\$ 2.65	\$ 536,334	166,226	¢ 0.64	\$ 106,385	245 624	\$ 1.50	\$ 323,447	\$ 429,831
January				,	\$ 0.64		215,631			
February March	199,148 186,473			161,323 151,355	\$ 0.64 \$ 0.64		209,364 204,403			\$ 417,293 \$ 403,472
April	197,186			148,293			207,360			\$ 405,948
May	256,733			177,169			263,906			\$ 509,247
June	285,348			207,733				\$ 1.50		\$ 569,854
July	247,223			164,792				\$ 1.50		\$ 487,893
August	218,563			143,501				\$ 1.50		\$ 428,802
September	190,962			130,275			199,058			\$ 381,963
October	208,422				\$ 0.64			\$ 1.50	\$ 322,692	\$ 415,828
November	207,137				\$ 0.64		217,791	\$ 1.50	\$ 326,687	\$ 426,649
December	318,435			124,280			194,019			\$ 370,569
Total	2,718,020	\$ 2.56	\$ 6,946,099	1,876,663	\$ 0.64	\$ 1,201,065	2,697,522	\$ 1.50	\$ 4,046,284	\$ 5,247,348
Add Extra Host Here (I)		Network		Line	Connec	tion	Transforn	nation Co	onnection	Total Line
(if needed)										
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
Total	-	\$ -	\$ -		\$ -	\$ -	-	\$ -	\$ -	\$ -



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

d Extra Host Here (II) (if needed)		Network		Line	Connec	tion	Transform	nation C	onnection	Total Lin
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$
April		\$0.00			\$0.00			\$0.00		\$
May		\$0.00			\$0.00			\$0.00		\$
June		\$0.00			\$0.00			\$0.00		\$
July		\$0.00			\$0.00			\$0.00		\$
August		\$0.00			\$0.00			\$0.00		\$
September		\$0.00			\$0.00			\$0.00		\$
October		\$0.00			\$0.00			\$0.00		\$
November		\$0.00			\$0.00			\$0.00		\$
December		\$0.00			\$0.00			\$0.00		\$
Total	- \$	-	\$ -	-	\$ -	\$ -		\$ -	\$ -	\$
Total		Network		Line	Connec	tion	Transform	nation C	onnection	Total Lir
Total Month	Units Billed	Network Rate	Amount	Line Units Billed	Connec Rate	Amount	Transform Units Billed	nation C	Amount	Total Li
Month		Rate		Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amour
Month January	439,080	Rate \$3.15	\$ 1,381,317	Units Billed	Rate \$0.68	Amount \$ 156,155	Units Billed	Rate \$1.69	Amount \$ 764,415	Amour \$ 920,
Month	439,080 397,556	Rate \$3.15 \$3.11	\$ 1,381,317 \$ 1,236,059	Units Billed 228,439 204,552	Rate \$0.68 \$0.67	Amount \$ 156,155 \$ 137,830	Units Billed 452,711 414,109	Rate \$1.69 \$1.68	Amount \$ 764,415 \$ 694,872	Amour \$ 920, \$ 832,
Month January February March	439,080 397,556 395,196	Rate \$3.15 \$3.11 \$3.14	\$ 1,381,317 \$ 1,236,059 \$ 1,239,295	Units Billed 228,439 204,552 195,460	Rate \$0.68 \$0.67 \$0.68	Amount \$ 156,155 \$ 137,830 \$ 132,151	Units Billed 452,711 414,109 413,126	Rate \$1.69 \$1.68 \$1.68	Amount \$ 764,415 \$ 694,872 \$ 694,829	Amour \$ 920, \$ 832, \$ 826,
Month January February March April	439,080 397,556 395,196 366,291	Rate \$3.15 \$3.11 \$3.14 \$3.07	\$ 1,381,317 \$ 1,236,059 \$ 1,239,295 \$ 1,126,248	Units Billed 228,439 204,552 195,460 183,002	\$0.68 \$0.67 \$0.68 \$0.67	Amount \$ 156,155 \$ 137,830 \$ 132,151 \$ 122,675	Units Billed 452,711 414,109 413,126 387,133	Rate \$1.69 \$1.68 \$1.68 \$1.67	Amount \$ 764,415 \$ 694,872 \$ 694,829 \$ 645,418	Amour \$ 920, \$ 832, \$ 826, \$ 768,
Month January February March April May	439,080 397,556 395,196 366,291 453,325	Rate \$3.15 \$3.11 \$3.14 \$3.07 \$3.05	\$ 1,381,317 \$ 1,236,059 \$ 1,239,295 \$ 1,126,248 \$ 1,382,176	Units Billed 228,439 204,552 195,460 183,002 217,842	\$0.68 \$0.67 \$0.68 \$0.67 \$0.67	Amount \$ 156,155 \$ 137,830 \$ 132,151 \$ 122,675 \$ 145,927	Units Billed 452,711 414,109 413,126 387,133 474,669	Rate \$1.69 \$1.68 \$1.68 \$1.67 \$1.66	Amount \$ 764,415 \$ 694,872 \$ 694,829 \$ 645,418 \$ 787,878	Amour \$ 920, \$ 832, \$ 826, \$ 768, \$ 933,
Month January February March April May June	439,080 397,556 395,196 366,291	Rate \$3.15 \$3.11 \$3.14 \$3.07	\$ 1,381,317 \$ 1,236,059 \$ 1,239,295 \$ 1,126,248	Units Billed 228,439 204,552 195,460 183,002	\$0.68 \$0.67 \$0.68 \$0.67	Amount \$ 156,155 \$ 137,830 \$ 132,151 \$ 122,675	Units Billed 452,711 414,109 413,126 387,133	Rate \$1.69 \$1.68 \$1.68 \$1.67	Amount \$ 764,415 \$ 694,872 \$ 694,829 \$ 645,418 \$ 787,878	\$ 920, \$ 832, \$ 826, \$ 768, \$ 933, \$ 1,098,
Month January February March April May June July	439,080 397,556 395,196 366,291 453,325 531,188 540,208	Rate \$3.15 \$3.11 \$3.14 \$3.07 \$3.05 \$3.08 \$3.15	\$ 1,381,317 \$ 1,236,059 \$ 1,239,295 \$ 1,126,248 \$ 1,382,176 \$ 1,633,821	Units Billed 228,439 204,552 195,460 183,002 217,842 268,581 248,394	\$0.68 \$0.67 \$0.68 \$0.67 \$0.67 \$0.68	Amount \$ 156,155 \$ 137,830 \$ 132,151 \$ 122,675 \$ 145,927 \$ 181,628 \$ 172,348	Units Billed 452,711 414,109 413,126 387,133 474,669 549,139 549,408	\$1.69 \$1.68 \$1.68 \$1.67 \$1.66 \$1.67	Amount \$ 764,415 \$ 694,872 \$ 694,829 \$ 645,418 \$ 787,878 \$ 916,541 \$ 930,117	\$ 920, \$ 832, \$ 826, \$ 768, \$ 933, \$ 1,098, \$ 1,102,
Month January February March April May June July August	439,080 397,556 395,196 366,291 453,325 531,188 540,208 468,211	Rate \$3.15 \$3.11 \$3.14 \$3.07 \$3.05 \$3.08	\$ 1,381,317 \$ 1,236,059 \$ 1,239,295 \$ 1,126,248 \$ 1,382,176 \$ 1,633,821 \$ 1,701,097 \$ 1,470,435	228,439 204,552 195,460 183,002 217,842 268,581 248,394 204,735	\$0.68 \$0.67 \$0.68 \$0.67 \$0.67 \$0.67 \$0.68 \$0.69 \$0.69	Amount \$ 156,155 \$ 137,830 \$ 132,151 \$ 122,675 \$ 145,927 \$ 181,628 \$ 172,348 \$ 140,828	Units Billed 452,711 414,109 413,126 387,133 474,669 549,139 549,408 478,209	Rate \$1.69 \$1.68 \$1.67 \$1.66 \$1.67 \$1.69	Amount \$ 764,415 \$ 694,872 \$ 694,829 \$ 645,418 \$ 787,878 \$ 916,541 \$ 930,117	\$ 920, \$ 832, \$ 826, \$ 768, \$ 933, \$ 1,098, \$ 1,102, \$ 949,
Month January February March April May June July	439,080 397,556 395,196 366,291 453,325 531,188 540,208 468,211 423,803	Rate \$3.15 \$3.11 \$3.14 \$3.07 \$3.05 \$3.08 \$3.15 \$3.14 \$3.16	\$ 1,381,317 \$ 1,236,059 \$ 1,239,295 \$ 1,126,248 \$ 1,382,176 \$ 1,633,821 \$ 1,701,097 \$ 1,470,435 \$ 1,337,292	Units Billed 228,439 204,552 195,460 183,002 217,842 268,581 248,394 204,735 183,497	\$0.68 \$0.67 \$0.68 \$0.67 \$0.67 \$0.67 \$0.68 \$0.69 \$0.69	Amount \$ 156,155 \$ 137,830 \$ 132,151 \$ 122,675 \$ 145,927 \$ 181,628 \$ 172,348 \$ 140,828 \$ 125,954	Units Billed 452,711 414,109 413,126 387,133 474,669 549,139 549,408 478,209 436,529	Rate \$1.69 \$1.68 \$1.67 \$1.66 \$1.67 \$1.69 \$1.70	Amount \$ 764,415 \$ 694,872 \$ 694,829 \$ 645,418 \$ 787,878 \$ 916,541 \$ 930,117 \$ 808,598 \$ 740,283	Amous \$ 920, \$ 832, \$ 826, \$ 768, \$ 933, \$ 1,098, \$ 1,102, \$ 949, \$ 866,
Month January February March April May June July August September	439,080 397,556 395,196 366,291 453,325 531,188 540,208 468,211 423,803 394,601	Rate \$3.15 \$3.11 \$3.14 \$3.07 \$3.05 \$3.08 \$3.15 \$3.14 \$3.16 \$3.08	\$ 1,381,317 \$ 1,236,059 \$ 1,239,295 \$ 1,126,248 \$ 1,382,176 \$ 1,633,821 \$ 1,701,097 \$ 1,470,435 \$ 1,337,292 \$ 1,216,977	Units Billed 228,439 204,552 195,460 183,002 217,842 268,581 248,394 204,735 183,497 192,778	Rate \$0.68 \$0.67 \$0.68 \$0.67 \$0.68 \$0.69 \$0.69 \$0.69 \$0.69	Amount \$ 156,155 \$ 137,830 \$ 132,151 \$ 122,675 \$ 145,927 \$ 181,628 \$ 172,348 \$ 140,828 \$ 125,954 \$ 130,938	Units Billed 452,711 414,109 413,126 387,133 474,669 549,139 549,408 478,209 436,529 408,999	Rate \$1.69 \$1.68 \$1.67 \$1.66 \$1.67 \$1.69 \$1.70 \$1.69	Amount \$ 764,415 \$ 694,872 \$ 694,829 \$ 645,418 \$ 787,878 \$ 916,541 \$ 930,117 \$ 808,598 \$ 740,283 \$ 683,292	\$ 920, \$ 832, \$ 826, \$ 768, \$ 1,098, \$ 1,102, \$ 949, \$ 866, \$ 814,
Month January February March April May June July August September October	439,080 397,556 395,196 366,291 453,325 531,188 540,208 468,211 423,803	Rate \$3.15 \$3.11 \$3.14 \$3.07 \$3.05 \$3.08 \$3.15 \$3.14 \$3.16	\$ 1,381,317 \$ 1,236,059 \$ 1,239,295 \$ 1,126,248 \$ 1,382,176 \$ 1,633,821 \$ 1,701,097 \$ 1,470,435 \$ 1,337,292	Units Billed 228,439 204,552 195,460 183,002 217,842 268,581 248,394 204,735 183,497	\$0.68 \$0.67 \$0.68 \$0.67 \$0.67 \$0.67 \$0.68 \$0.69 \$0.69	Amount \$ 156,155 \$ 137,830 \$ 132,151 \$ 122,675 \$ 145,927 \$ 181,628 \$ 172,348 \$ 140,828 \$ 125,954	Units Billed 452,711 414,109 413,126 387,133 474,669 549,139 549,408 478,209 436,529	Rate \$1.69 \$1.68 \$1.67 \$1.66 \$1.67 \$1.69 \$1.70	Amount \$ 764,415 \$ 694,872 \$ 694,829 \$ 645,418 \$ 787,878 \$ 916,541 \$ 930,117 \$ 808,598 \$ 740,283	Amour \$ 920, \$ 832, \$ 826, \$ 768, \$ 933, \$ 1,098, \$ 1,102, \$ 949, \$ 866,
Month January February March April May June July August September October November	439,080 397,556 395,196 366,291 453,325 531,188 540,208 468,211 423,803 394,601 400,366	Rate \$3.15 \$3.11 \$3.14 \$3.07 \$3.05 \$3.08 \$3.15 \$3.14 \$3.16 \$3.08 \$3.09 \$2.50	\$ 1,381,317 \$ 1,236,059 \$ 1,239,295 \$ 1,126,248 \$ 1,382,176 \$ 1,633,821 \$ 1,701,097 \$ 1,470,435 \$ 1,337,292 \$ 1,216,977 \$ 1,238,741	Units Billed 228,439 204,552 195,460 183,002 217,842 268,581 248,394 204,735 183,497 192,778 204,939	Rate \$0.68 \$0.67 \$0.68 \$0.67 \$0.68 \$0.69 \$0.69 \$0.69 \$0.69 \$0.68 \$0.68	Amount \$ 156,155 \$ 137,830 \$ 132,151 \$ 122,675 \$ 145,927 \$ 181,628 \$ 172,348 \$ 140,828 \$ 125,954 \$ 130,938 \$ 138,961 \$ 134,967	Units Billed 452,711 414,109 413,126 387,133 474,669 549,139 549,408 478,209 436,529 408,999 427,675	Rate \$1.69 \$1.68 \$1.67 \$1.66 \$1.67 \$1.69 \$1.69 \$1.69 \$1.67 \$1.68 \$1.68	Amount \$ 764,415 \$ 694,872 \$ 694,829 \$ 645,418 \$ 787,878 \$ 916,541 \$ 930,117 \$ 808,598 \$ 740,283 \$ 683,292 \$ 717,071 \$ 670,612	\$ 920, \$ 832, \$ 826, \$ 768, \$ 933, \$ 1,098, \$ 1,102, \$ 949, \$ 866, \$ 814, \$ 856,

Total including deduction for Transformer Allowance Credit \$ 10,754,288



The purpose of this sheet is to calculate the expected billing when current 2013 Uniform Transmission Rates are applied against historical 2012 transmission units.

IESO		Network		Line	Connecti	on	Transfor	mation Con	nection	Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	236,690 \$	3.6300 \$	859,185	62,213	\$ 0.7500	\$ 46,660	237,080	\$ 1.8500 \$	438,598	\$ 485,258
February	198,408 \$				\$ 0.7500			\$ 1.8500 \$		\$ 411,200
March	208,723 \$	3.6300 \$	757,664	44,105	\$ 0.7500	\$ 33,079	208,723	\$ 1.8500 \$	386,138	\$ 419,216
April	169,105 \$	3.6300 \$	613,851	34,709	\$ 0.7500	\$ 26,032	179,773	\$ 1.8500 \$	332,580	\$ 358,612
May	196,592 \$	3.6300 \$	713,629	40,673	\$ 0.7500	\$ 30,505	210,763	\$ 1.8500 \$	389,912	\$ 420,416
June	245,840 \$	3.6300 \$	892,399	60,848	\$ 0.7500	\$ 45,636	257,869	\$ 1.8500 \$	477,058	\$ 522,694
July	292,985 \$	3.6300 \$	1,063,536	83,602	\$ 0.7500	\$ 62,702	294,457	\$ 1.8500 \$	544,745	\$ 607,447
August	249,648 \$	3.6300 \$	906,222	61,234	\$ 0.7500	\$ 45,926	253,568	\$ 1.8500 \$	469,101	\$ 515,026
September	232,841 \$				\$ 0.7500			\$ 1.8500 \$		\$ 479,238
October	186,179 \$				\$ 0.7500			\$ 1.8500 \$		\$ 394,101
November	193,229 \$				\$ 0.7500		209,884		,	\$ 424,846
December	197,186 \$	3.6300 \$	715,785	44,285	\$ 0.7500	\$ 33,214	204,077	\$ 1.8500 \$	377,542	\$ 410,756
Total	2,607,426 \$	3.63 \$	9,464,956	624,121	\$ 0.75	\$ 468,091	2,692,281	\$ 1.85 \$	4,980,720	\$ 5,448,811
Hydro One		Network		Line	Connecti	on	Transfor	mation Con	nection	Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	202,390 \$	3.3265 \$	673,250	166,226	\$ 0.7667	\$ 127,445	215,631	\$ 1.6300 \$	351,479	\$ 478,924
February	199,148 \$					\$ 123,686	209,364	\$ 1.6300 \$		\$ 464,950
March	186,473 \$			151,355				\$ 1.6300 \$		\$ 449,221
April	197,186 \$	3.3265 \$			\$ 0.7667	\$ 113,696		\$ 1.6300 \$		\$ 451,693
May	256,733 \$	3.3265 \$	854,022	177,169	\$ 0.7667	\$ 135,835	263,906	\$ 1.6300 \$	430,167	\$ 566,002
June	285,348 \$	3.3265 \$	949,210	207,733	\$ 0.7667	\$ 159,269	291,270	\$ 1.6300 \$	474,770	\$ 634,039
July	247,223 \$	3.3265 \$	822,387	164,792	\$ 0.7667	\$ 126,346	254,951	\$ 1.6300 \$	415,570	\$ 541,916
August	218,563 \$	3.3265 \$	727,050	143,501	\$ 0.7667	\$ 110,022	224,641	\$ 1.6300 \$	366,165	\$ 476,187
September	190,962 \$				\$ 0.7667			\$ 1.6300 \$	- ,	\$ 424,346
October	208,422 \$	3.3265 \$			\$ 0.7667			\$ 1.6300 \$		\$ 462,233
November	207,137 \$				\$ 0.7667			\$ 1.6300 \$		\$ 474,751
December	318,435 \$	3.3265 \$	1,059,275	124,280	\$ 0.7667	\$ 95,286	194,019	\$ 1.6300 \$	316,252	\$ 411,537
Total	2,718,020 \$	3.33 \$	9,041,494	1,876,663	\$ 0.77	\$ 1,438,838	2,697,522	\$ 1.63 \$	4,396,962	\$ 5,835,799
Add Extra Host Here (I)		Network		Line	Connecti	on	Transfor	mation Con	nection	Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	- \$	- \$	_	_	\$ -	\$ -	_	\$ - \$		s -
February	- \$	- \$				\$ -	_	\$ - \$		\$ -
March	- \$				•	\$ -	_	\$ - \$		\$ -
April	- \$	- \$			•	\$ -	_	\$ - \$		\$ -
May	- \$	- \$	-	-	· \$ -	\$ -		\$ - \$		\$ -
June	- \$	- \$	-	- :	\$ -	\$ -	-	\$ - \$		\$ -
July	- \$	- \$	-	-	\$ -	\$ -	-	\$ - \$	-	\$ -
August	- \$	- \$	-	-	\$ -	\$ -	-	\$ - \$	-	\$ -
September	- \$	- \$	-	- :	\$ -	\$ -	-	\$ - \$	-	\$ -
October	- \$	- \$	-	- :	\$ -	\$ -	-	\$ - \$	-	\$ -
November	- \$	- \$				\$ -	-	\$ - \$		\$ -
December	- \$	- \$	-	-	\$ -	\$ -	-	\$ - \$	-	\$ -
Total	- \$	- \$	-		\$ -	\$ -		\$ - \$	-	\$ -



The purpose of this sheet is to calculate the expected billing when current 2013 Uniform Transmission Rates are applied against historical 2012 transmission units.

																Extra Host Here (II)
		Amount	I	Rate		Units Billed	Amount	A	Rate		Units Billed	Amount	ı	Rate	Units Billed	Month
	\$	-	\$	-	\$	-	-	\$		\$	-		\$	-	\$ -	January
5	\$	-	\$	-	\$	-	-	\$	-	\$	-	-	\$	-	\$ -	February
5	\$	-	\$	-	\$	-	-	\$		\$	-	-	\$	-	\$ -	March
5	\$	-	\$	-	\$	-	-	\$		\$	-	-	\$	-	\$ -	April
5	\$	-	\$	-	\$	-	-	\$		\$	-	-	\$	-	\$ -	May
5	\$	-	\$	-	\$	-	-	\$		\$	-	-	\$	-	\$ -	June
5	\$	-	\$	-	\$	-	-	\$		\$	-	-	\$	-	\$ -	July
6	\$	-	\$	-	\$	-	-	\$	-	\$	-	-	\$	-	\$ -	August
6	\$	-	\$	-	\$	-	-	\$	-	\$	-	-	\$	-	\$ -	September
\$	\$	-	\$	-	\$	-	-	\$		\$	-	-	\$	-	\$ -	October
6	\$	-	\$	-	\$	-	-	\$	-	\$	-	-	\$	-	\$ -	November
5	\$	-	\$	-	\$	-	-	\$	-	\$	-	-	\$	-	\$ -	December
\$	\$	-	\$	-	\$	_		\$		\$	_	-	\$	-	\$ 	Total
Total Lir	1	ection	nne	tion Co	rma	Transforr		tion	Connect	ne	Lir			Network		Total
Amoun		Amount	I	Rate		Units Billed	Amount	A	Rate		Units Billed	Amount		Rate	Units Billed	Month
964,	\$	790,077	\$	\$1.75		452,711	174,105	\$	\$0.76	,	228,439	1,532,435	\$	\$3.49	439,080	January
	\$	720,042	\$	\$1.74		414,109	156,108	\$	\$0.76		204,552	1,382,687	\$		397,556	February
	\$	719,314	\$	\$1.74		413,126	149,123	\$	\$0.76		195,460	1,377,967	\$		395,196	March
	\$	670,577	\$	\$1.73		387,133	139,728	\$	\$0.76		183,002	1,269,790	\$		366,291	April
	\$	820,078	\$	\$1.73		474,669	166,340	\$	\$0.76		217,842	1,567,651	\$		453,325	May
	\$	951,828	\$	\$1.73		549,139	204,905	\$	\$0.76		268,581	1,841,609	\$		531,188	June
	\$	960,316	\$	\$1.75		549,408	189,048	\$	\$0.76		248,394	1,885,923	\$	\$3.49	540,208	July
	\$	835,266	\$	\$1.75		478,209	155,948	\$	\$0.76		204,735	1,633,272	\$	\$3.49	468,211	August
	\$	763,786	\$	\$1.75		436,529	139,798	\$	\$0.76		183,497	1,480,448	\$		423,803	September
	\$	709,320	\$	\$1.73		408,999	147,014	\$	\$0.76		192,778	1,369,146	\$		394,601	October
	\$	743,285	\$	\$1.74		427,675	156,313	\$	\$0.76		204,939	1,390,463	\$		400,366	November
	\$	693,794	\$	\$1.74		398,096	128,500	\$	\$0.76		168,565	1,775,060	\$		515,621	December
11,284,	\$	9,377,681	\$	1.74	\$	5,389,803	1,906,929	\$	0.76	\$	2,500,784	18,506,451	\$	3.48	\$ 5,325,446	Total
<u> </u>	\$	f applicable)	dit (if	nce Cred	owa	Transformer Allo								_		



The purpose of this sheet is to calculate the expected billing when forecasted 2014 Uniform Transmission Rates are applied against historical 2012 transmission units.

IESO		Network		Line	e Connect	ion	Transfor	mation Co	nnection	Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	236,690	\$ 3.8200	\$ 904,156	62.213	\$ 0.8200	\$ 51,015	237,080	\$ 1.9800	\$ 469,418	\$ 520,433
February		\$ 3.8200				\$ 35,448		\$ 1.9800		\$ 440,843
March		\$ 3.8200				\$ 36,166		\$ 1.9800		\$ 449,438
April	169,105					\$ 28,461		\$ 1.9800		\$ 384,412
May	196,592					\$ 33,352		\$ 1.9800		\$ 450,663
June		\$ 3.8200				\$ 49,895		\$ 1.9800		\$ 560,476
July	292,985		\$ 1,119,203			\$ 68,554	294,457	\$ 1.9800		\$ 651,579
August	249,648					\$ 50,212	253,568	\$ 1.9800		\$ 552,277
September	232,841	\$ 3.8200	\$ 889,453	53,222	\$ 0.8200	\$ 43,642	237,471	\$ 1.9800	\$ 470,193	\$ 513,835
Ôctober	186,179	\$ 3.8200	\$ 711,204	47,253	\$ 0.8200	\$ 38,747	193,871	\$ 1.9800	\$ 383,865	\$ 422,612
November	193,229	\$ 3.8200	\$ 738,135	48,748	\$ 0.8200	\$ 39,973	209,884	\$ 1.9800	\$ 415,570	\$ 455,544
December	197,186	\$ 3.8200	\$ 753,251	44,285	\$ 0.8200	\$ 36,314	204,077	\$ 1.9800	\$ 404,072	\$ 440,386
Total	2,607,426	\$ 3.82	\$ 9,960,367	624,121	\$ 0.82	\$ 511,779	2,692,281	\$ 1.98	\$ 5,330,716	\$ 5,842,496
Hydro One		Network		Line	e Connect	ion	Transfori	nation Co	nnection	Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	202 390	\$ 3.3765	\$ 683,370	166 226	\$ 0.7167	\$ 119,134	215 631	\$ 1.6200	\$ 349,322	\$ 468,456
February	199,148				\$ 0.7167		209,364	\$ 1.6200		\$ 454,790
March		\$ 3.3765			\$ 0.7167			\$ 1.6200		\$ 439,609
April	197,186				\$ 0.7167			\$ 1.6200		\$ 442,205
May		\$ 3.3765				\$ 126,977		\$ 1.6200		\$ 554,505
June	285,348					\$ 148,882		\$ 1.6200		\$ 620,740
July		\$ 3.3765			\$ 0.7167			\$ 1.6200		\$ 531,127
August		\$ 3.3765				\$ 102,847		\$ 1.6200		\$ 466,766
September	190,962					\$ 93,368		\$ 1.6200		\$ 415,842
October	208,422				\$ 0.7167	\$ 104,298		\$ 1.6200		\$ 452,805
November	207,137	\$ 3.3765	\$ 699,398	156,191	\$ 0.7167	\$ 111,942	217,791	\$ 1.6200	\$ 352,821	\$ 464,764
December	318,435	\$ 3.3765	\$ 1,075,197	124,280	\$ 0.7167	\$ 89,072	194,019	\$ 1.6200	\$ 314,311	\$ 403,383
Total	2,718,020	\$ 3.38	\$ 9,177,395	1,876,663	\$ 0.72	\$ 1,345,005	2,697,522	\$ 1.62	\$ 4,369,986	\$ 5,714,991
Add Extra Host Here (I)		Network		Line	e Connect	ion	Transfori	mation Co	nnection	Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	_	s -	s -	_	\$ -	s -	-	\$ -	s -	\$ -
February	_	\$ -	\$ -	_		\$ -	_	\$ -	\$ -	\$ -
March	_	\$ -	\$ -	_		\$ -	_	\$ -	\$ -	\$ -
April	_	s -	\$ -	_		\$ -	_	\$ -	\$ -	\$ -
May		s -	\$ -	_	\$ -	\$ -	_	\$ -	\$ -	\$ -
June		\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Ôctober	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -		\$ -	\$ -	\$ -



The purpose of this sheet is to calculate the expected billing when forecasted 2014 Uniform Transmission Rates are applied against historical 2012 transmission units.

Add Extra Host Here (II)		Net	work		Lin	e Co	nnec	tion	1	Transfor	nat	ion Co	nnection	T	otal Line
Month	Units Billed	R	ate	Amount	Units Billed	R	ate		Amount	Units Billed	I	Rate	Amount		Amount
January	-	\$	- :	\$ -		\$		\$	-	-	\$	-	\$ -	\$	-
February	-	\$	- :	\$ -	-	\$	-	\$	-	-	\$	-	\$ -	\$	-
March	-	\$	- :	\$ -	-	\$	-	\$	-	-	\$	-	\$ -	\$	-
April	-	\$	- :	\$ -	-	\$	-	\$	-	-	\$	-	\$ -	\$	-
May	-	\$	- :	\$ -	-	\$	-	\$	-	-	\$	-	\$ -	\$	-
June	-	\$	- :	\$ -	-	\$	-	\$	-	-	\$	-	\$ -	\$	-
July	-	\$	- :	\$ -	-	\$	-	\$	-	-	\$	-	\$ -	\$	-
August	-	\$	- :	\$ -	-	\$	-	\$	-	-	\$	-	\$ -	\$	-
September	-	\$	- :	\$ -	-	\$	-	\$	-	-	\$	-	\$ -	\$	-
October	-	\$	- :	\$ -	-	\$	-	\$	-	-	\$	-	\$ -	\$	-
November	-	\$	- :	\$ -	-	\$	-	\$	-	-	\$	-	\$ -	\$	-
December	-	\$	- :	\$ -	-	\$	-	\$	-	-	\$	-	\$ -	\$	-
Total		\$	- :	\$ -		\$	-	\$	-		\$	-	\$ -	\$	-
Total		Net	work		Lin	e Co	nnec	tion	1	Transfor	mat	ion Co	nnection	Ţ	otal Line
Month	Units Billed	R	ate	Amount	Units Billed	R	ate		Amount	Units Billed	I	Rate	Amount		Amount
January	439,080	\$	3.62	\$ 1,587,526	228,439	\$	0.74	\$	170,149	452,711	\$	1.81	\$ 818,741	\$	988,889
February	397,556	\$	3.60	\$ 1,430,342	204,552	\$	0.74	\$	151,068	414,109	\$	1.80	\$ 744,565	\$	895,633
March	395,196		3.61		195,460		0.74	\$	144,642	413,126		1.80		\$	889,047
April	366,291	\$	3.58	\$ 1,311,780	183,002	\$	0.74	\$	134,743	387,133	\$	1.79		\$	826,617
May	453,325	\$	3.57	\$ 1,617,840	217,842	\$	0.74	\$	160,329	474,669	\$	1.78	\$ 844,838	\$	1,005,167
June	531,188	\$	3.58	\$ 1,902,586	268,581	\$	0.74	\$	198,778	549,139	\$	1.79	\$ 982,438	\$	1,181,216
July	540,208	\$	3.62	\$ 1,953,951	248,394	\$	0.75	\$	186,660	549,408	\$	1.81	\$ 996,045	\$	1,182,706
August	468,211	\$	3.61	\$ 1,691,633	204,735	\$	0.75	\$	153,059	478,209	\$	1.81	\$ 865,983	\$	1,019,042
September	423,803	\$	3.62	\$ 1,534,236	183,497	\$	0.75	\$	137,010	436,529	\$	1.82	\$ 792,667	\$	929,677
October	394,601	\$	3.59	\$ 1,414,941	192,778	\$	0.74	\$	143,045	408,999	\$	1.79	\$ 732,372	\$	875,417
November	400,366	\$	3.59	\$ 1,437,533	204,939	\$	0.74	\$	151,915	427,675	\$	1.80	\$ 768,392	\$	920,307
December	515,621	\$	3.55	\$ 1,828,447	168,565	\$	0.74	\$	125,385	398,096	\$	1.80	\$ 718,384	\$	843,769
Total	5,325,446	\$	3.59	\$ 19,137,763	2,500,784	\$	0.74	\$	1,856,784	5,389,803	\$	1.80	\$ 9,700,703	\$	11,557,487
										Transformer Alle	owai	nce Cre	dit (if applicable)	\$	-
									Total includin	g deduction for Tr	ansf	former /	Allowance Credit	\$	11,557,487



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

Rate Class	Unit	rent RTSR- Network	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Current Vholesale Billing	Proposed RTSR Network
Residential	kWh	\$ 0.0066	1,015,466,983	-	\$ 6,714,043	37.5%	\$ 6,943,934	\$0.0068
Residential Suburban Seasonal	kWh	\$ 0.0069	9,527,555	-	\$ 65,740	0.4%	\$ 67,991	\$0.0071
General Service Less Than 50 kW	kWh	\$ 0.0061	314,088,427	-	\$ 1,921,128	10.7%	\$ 1,986,908	\$0.0063
General Service 50 to 2,999 kW	kW	\$ 2.9501	1,022,093,560	2,566,405	\$ 7,571,239	42.3%	\$ 7,830,479	\$3.0511
General Service 3,000 to 4,999 kW	kW	\$ 3.2503	125,707,953	259,661	\$ 843,976	4.7%	\$ 872,874	\$3.3616
Large Use	kW	\$ 3.2503	112,219,237	193,776	\$ 629,830	3.5%	\$ 651,396	\$3.3616
Unmetered Scattered Load	kWh	\$ 0.0061	4,713,619	-	\$ 28,753	0.2%	\$ 29,738	\$0.0063
Sentinel Lighting	kW	\$ 1.8401	374,941	1,580	\$ 2,907	0.0%	\$ 3,007	\$1.9031
Street Lighting	kW	\$ 1.9376	21,533,545	59,945	\$ 116,148	0.6%	\$ 120,125	\$2.0039

\$ 17,893,765



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

Rate Class	Unit	ent RTSR- nnection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Current /holesale Billing	Proposed RTSR Connection
Residential	kWh	\$ 0.0042	1,015,466,983	-	\$ 4,215,247	38.4%	\$ 4,330,786	\$0.0043
Residential Suburban Seasonal	kWh	\$ 0.0054	9,527,555	-	\$ 51,449	0.5%	\$ 52,859	\$0.0055
General Service Less Than 50 kW	kWh	\$ 0.0037	314,088,427	-	\$ 1,177,694	10.7%	\$ 1,209,974	\$0.0039
General Service 50 to 2,999 kW	kW	\$ 1.7784	1,022,093,560	2,566,405	\$ 4,564,207	41.6%	\$ 4,689,312	\$1.8272
General Service 3,000 to 4,999 kW	kW	\$ 1.9533	125,707,953	259,661	\$ 507,196	4.6%	\$ 521,098	\$2.0068
Large Use	kW	\$ 1.9533	112,219,237	193,776	\$ 378,503	3.4%	\$ 388,877	\$2.0068
Unmetered Scattered Load	kWh	\$ 0.0037	4,713,619	-	\$ 17,440	0.2%	\$ 17,918	\$0.0038
Sentinel Lighting	kW	\$ 1.1181	374,941	1,580	\$ 1,767	0.0%	\$ 1,815	\$1.1487
Street Lighting	kW	\$ 1.1686	21,533,545	59,945	\$ 70,050	0.6%	\$ 71,970	\$1.2006
					\$ 10,983,552			



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

Rate Class	Unit	Adjusted SR-Network	Loss Adjusted Billed kWh	Loss Adjusted Billed kW		Billed Amount	Billed Amount %	Forecast /holesale Billing	Proposed RTSR Network
Residential	kWh	0.006838168	1,015,466,983.35	-		6,943,933.51	37.5%	\$ 7,180,812	\$0.0071
Residential Suburban Seasonal	kWh	\$ 0.0071	9,527,555	-	\$	67,991	0.4%	\$ 70,310	\$0.0074
General Service Less Than 50 kW	kWh	\$ 0.0063	314,088,427	-	\$	1,986,908	10.7%	\$ 2,054,688	\$0.0065
General Service 50 to 2,999 kW	kW	\$ 3.0511	1,022,093,560	2,566,405	\$	7,830,479	42.3%	\$ 8,097,601	\$3.1552
General Service 3,000 to 4,999 kW	kW	\$ 3.3616	125,707,953	259,661	\$	872,874	4.7%	\$ 902,650	\$3.4763
Large Use	kW	\$ 3.3616	112,219,237	193,776	\$	651,396	3.5%	\$ 673,617	\$3.4763
Unmetered Scattered Load	kWh	\$ 0.0063	4,713,619	-	\$	29,738	0.2%	\$ 30,752	\$0.0065
Sentinel Lighting	kW	\$ 1.9031	374,941	1,580	\$	3,007	0.0%	\$ 3,109	\$1.9680
Street Lighting	kW	\$ 2.0039	21,533,545	59,945	\$	120,125	0.6%	\$ 124,222	\$2.0723
					•	10 506 451			

\$ 18,506,451



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

Rate Class	Unit	-	djusted RTSR- nnection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW		Billed Amount	Billed Amount %	Forecast /holesale Billing	F	oposed RTSR nnection
Residential	kWh	\$	0.0043	1,015,466,983	_	\$	4,330,786	38.4%	\$ 4,435,510	\$	0.0044
Residential Suburban Seasonal	kWh	\$	0.0055	9,527,555	-	\$	52,859	0.5%	\$ 54,137	\$	0.0057
General Service Less Than 50 kW	kWh	\$	0.0039	314,088,427	-	\$	1,209,974	10.7%	\$ 1,239,233	\$	0.0039
General Service 50 to 2,999 kW	kW	\$	1.8272	1,022,093,560	2,566,405	\$	4,689,312	41.6%	\$ 4,802,705	\$	1.8714
General Service 3,000 to 4,999 kW	kW	\$	2.0068	125,707,953	259,661	\$	521,098	4.6%	\$ 533,699	\$	2.0554
Large Use	kW	\$	2.0068	112,219,237	193,776	\$	388,877	3.4%	\$ 398,281	\$	2.0554
Unmetered Scattered Load	kWh	\$	0.0038	4,713,619	-	\$	17,918	0.2%	\$ 18,352	\$	0.0039
Sentinel Lighting	kW	\$	1.1487	374,941	1,580	\$	1,815	0.0%	\$ 1,859	\$	1.1765
Street Lighting	kW	\$	1.2006	21,533,545	59,945	\$	71,970	0.6%	\$ 73,710	\$	1.2296
						-	44 204 640				

\$ 11,284,610



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

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

Rate Class	Unit	oposed R Network	Proposed RTSR Connection		
Residential	kWh	\$ 0.0071	\$	0.0044	
Residential Suburban Seasonal	kWh	\$ 0.0074	\$	0.0057	
General Service Less Than 50 kW	kWh	\$ 0.0065	\$	0.0039	
General Service 50 to 2,999 kW	kW	\$ 3.1552	\$	1.8714	
General Service 3,000 to 4,999 kW	kW	\$ 3.4763	\$	2.0554	
Large Use	kW	\$ 3.4763	\$	2.0554	
Unmetered Scattered Load	kWh	\$ 0.0065	\$	0.0039	
Sentinel Lighting	kW	\$ 1.9680	\$	1.1765	
Street Lighting	kW	\$ 2.0723	\$	1.2296	



EB-2013-0174 Veridian Connections Inc. Settlement Proposal Date Filed: March 26, 2014 Attachment F

Attachment 'F' EDDVAR Continuity Schedules



Deferral/Variance Account Workform for 2014 Filers

Version 2.2

Utility Name	Veridian Connections Inc.	
Service Territory	Veridian Main	
Assigned EB Number	EB-2013-0174	
Name of Contact and Title	Tracey Strong, Manager Corporate Planning	
Phone Number	905 428-9870 ext 2239	
Email Address	tstrong@veridian.on.ca	

General Notes

- 1. Please ensure that your macros have been enabled. (Tools -> Macro -> Security)
- 2. Due to the time lag of deferral/variance account dispositions, this model assumes that all opening balances include previously disposed of amounts. Accordingly, all "Board Approved Dispositions" are deducted from the opening balance.
- 3. Please provide information in this model since the last time your balances were disposed.
- 4. For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

Notes

Pale green cells rep	resent input cells.	
Pale blue cells repre	esent drop-down lists. The applicant	nt should select the appropriate item from the drop-down list.
White cells contain t	fixed values, automatically generate	ed values or formulae.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of preparing your rate application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted



Deferral/Variance Account Workform for 2014 Filers

			2005									
	Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-05	Transactions Debit/ (Credit) during 2005 excluding interest and adjustments ³	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Principal Balance as of Dec- 31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec-31-05	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Interest Amounts as of Dec-31-05
	Group 1 Accounts											
1	LV Variance Account	1550					\$0					\$0
2	RSVA - Wholesale Market Service Charge	1580					\$0					\$0
3	RSVA - Retail Transmission Network Charge	1584					\$0					\$0
4	RSVA - Retail Transmission Connection Charge	1586					\$0					\$0
5	RSVA - Power (excluding Global Adjustment)	1588					\$0					\$0
6	RSVA - Global Adjustment	1589					\$0					\$0
7	Recovery of Regulatory Asset Balances	1590					\$0					\$0
8	Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595					\$0					\$0
9	Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595					\$0					\$0
9	Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595					\$0					\$0
10	Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595					\$0					\$0
			•	•	•		•	•		•	•	
	Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0							\$0	
	Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	\$0 \$0	\$0 \$0							\$0 \$0	
	KSVA - Global Adjustillelit	1309	\$0	φυ	\$0	Φυ	\$0	Φ0	, φυ	\$0	\$0	\$0
	Group 2 Accounts											
11	Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508					\$0					\$0
12	Other Regulatory Assets - Sub-Account - Pension Contributions	1508					\$0					\$0
13	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0					\$0
14	Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508										i e
	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
15	Variance - Ontario Clean Energy Benefit Act ⁸	1508										l I
	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											1
16	Carrying Charges	1508										1
17	Other Regulatory Assets - Sub-Account - Other 4	1508					\$0					\$0
18	Retail Cost Variance Account - Retail	1518					\$0					\$0
19	Misc. Deferred Debits	1525					\$0					\$0
20	Renewable Generation Connection Capital Deferral Account	1531										4
21	Renewable Generation Connection OM&A Deferral Account	1532										1
22 23	Renewable Generation Connection Funding Adder Deferral Account Smart Grid Capital Deferral Account	1533 1534										
24	Smart Grid OM&A Deferral Account	1534										
25	Smart Grid Funding Adder Deferral Account	1536										i
26	Retail Cost Variance Account - STR	1548					\$0					\$0
27	Board-Approved CDM Variance Account	1567										,
28	Extra-Ordinary Event Costs	1572					\$0					\$0
29	Deferred Rate Impact Amounts	1574					\$0					\$0
30	RSVA - One-time	1582					\$0					\$0
31	Other Deferred Credits	2425					\$0					\$0
	Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
32	Deferred Payments in Lieu of Taxes	1562					\$0					\$0
33	PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0					\$0
34	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					\$0					\$0
	• • • •											
	Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

							2005					
	Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-05	Transactions Debit/ (Credit) during 2005 excluding interest and adjustments ³	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Principal Balance as of Dec- 31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec-31-05	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Interest Amounts as of Dec-31-05
35	LRAM Variance Account	1568										
	Total including Account 1568		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 10	1555					\$0					\$0
37	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555					\$0					\$0
38	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555					\$0					\$0
39	Smart Meter OM&A Variance ¹⁰	1556					\$0					\$0
40	IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575										
	Accounting Changes Under CGAAP Balance + Return Component ⁹	1576										
							'					
	The following is not included in the total claim but are included on a memo basis:											
	Deferred PILs Contra Account 5	1563					\$0					\$0
	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592					\$0					\$0
	Disposition and Recovery of Regulatory Balances ⁷	1595					\$0					\$0
	Disposition and resorting of resignatory Bulantos	1090					4 0					Ψ0

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

- 1 Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, etc.
- 1A Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2006 EDR and account 1595 during the 2008 EDR and subsequent years as ordered by the Board.
- ² Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.
- ³ For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.
- ⁴ Please describe "other" components of 1508 and add more component lines if necessary.
- ⁵ 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.
- 6 If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to December 31, 2012 on the December 31, 2011 balance adjusted for the disposed balances approved by the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded from January 1, 2012 to April 30, 2013 on the December 31, 2011 balance adjusted for the disposed balances approved by the Board in the 2012 rate decision.
- 7 Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or refund) period has been completed. If the recovery (or refund) period has not been completed, include the balances in Account 1595 on a memo basis only (line 85).
- ⁸ As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:
- "By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January 1, 2011 will require a variance account for OCEB purposes... The Board expects that any principal
- balances in "Sub account Financial Assistance Payment and Recovery Variance Ontario Clean Energy Benefit Act" will be addressed through the monthly settlement process with the IESO or the host distributor, as applicable.
- 9 The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the "Other Adjustments during Q4 2012" column of the continuity schedule, please enter the amounts to be included in the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1576, please provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-EA, 2-EB or 2-EC). For Account 1576, please provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).
- 10 Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Account rate rider. For details on how to dispose of balances in Smart Meter accounts see the Board's Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

						2006					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-06	Transactions Debit / (Credit) during 2006 excluding interest and adjustments ³	Board-Approved Disposition during 2006 ^{1,1A}	Adjustments during 2006 - other ²	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec-31-06	Board-Approved Disposition during 2006 ^{1,1A}	Adjustments during 2006 - other ²	Closing Interest Amounts as of Dec-31-06
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0					\$0
RSVA - Wholesale Market Service Charge	1580	\$0				\$0					\$0
RSVA - Retail Transmission Network Charge	1584	\$0				\$0					\$0
RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment)	1586 1588	\$0 \$0				\$0 \$0					\$0 \$0
RSVA - Power (excluding Global Adjustment)	1589	\$0				\$0					\$0 \$0
Recovery of Regulatory Asset Balances	1590	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0				\$0					\$0 \$0
Disposition and Robovoly/Rolatid of Rogalatory Databased (2011)	1000	ψ0				Ų.	•				Ψ
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	\$0 \$0 \$0	\$ \$ \$	0 \$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0 \$0	\$0
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act ⁸ Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508										
Carrying Charges	1508										
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0					\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Renewable Generation Connection Capital Deferral Account	1531										
Renewable Generation Connection OM&A Deferral Account	1532										
Renewable Generation Connection Funding Adder Deferral Account	1533										
Smart Grid Capital Deferral Account Smart Grid OM&A Deferral Account	1534 1535										
Smart Grid Grida Deferral Account Smart Grid Funding Adder Deferral Account	1536										
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567										
Extra-Ordinary Event Costs	1572	\$0				\$0					\$0
Deferred Rate Impact Amounts	1574	\$0				\$0					\$0
RSVA - One-time	1582	\$0 \$0				\$0					\$0 \$0
Other Deferred Credits	2425					\$0					
Group 2 Sub-Total		\$0	\$	0 \$0	\$0	\$0			\$0	\$0	
Deferred Payments in Lieu of Taxes	1562	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$	0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

						2006					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-06	Transactions Debit/ (Credit) during 2006 excluding interest and adjustments ³	Board-Approved Disposition during 2006 ^{1,1A}	Adjustments during 2006 - other ²	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec-31-06	Board-Approved Disposition during 2006 ^{1,1A}	during 2006 -	Closing Interest Amounts as of Dec-31-06
LRAM Variance Account	1568										
Total including Account 1568		\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 10 Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries 10 Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs 10	1555 1555 1555	\$0 \$0 \$0				\$0 \$0 \$0	\$0 \$0 \$0				\$0 \$0 \$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs Smart Meter OM&A Variance 10	1556	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹ Accounting Changes Under CGAAP Balance + Return Component ⁹	1575 1576										
The following is not included in the total claim but are included on a memo basis: Deferred PILs Contra Account 5	1563	\$o				\$0	\$0				\$0
PiLs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$0				\$0	\$0				\$0
Disposition and Recovery of Regulatory Balances ⁷	1595	\$0				\$0	\$0				\$0

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs w

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transa Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ot If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2017 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded from

disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:

"By way of exception... The Board does acticipate that ficensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will The Board requires that disposition of Account 1576 and Account 1576 shall require the use of separate rate riders. In this and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in ε the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

						2007					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-07	Transactions Debit / (Credit) during 2007 excluding interest and adjustments ³	Board-Approved Disposition during 2007	Adjustments during 2007 - other ²	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec-31-07	Board-Approved Disposition during 2007	Adjustments during 2007 - other ²	Closing Interest Amounts as of Dec-31-07
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0	\$0				\$1
RSVA - Wholesale Market Service Charge	1580	\$0				\$0	\$0				\$1
RSVA - Retail Transmission Network Charge	1584	\$0				\$0	\$0				\$1
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0	\$0				\$1
RSVA - Power (excluding Global Adjustment)	1588	\$0				\$0	\$0				\$1
RSVA - Global Adjustment	1589 1590	\$0 \$0				\$0 \$0	\$0 \$0				\$1 \$1
Recovery of Regulatory Asset Balances											
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0				\$0	\$0				\$1
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0	\$0				\$1
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0				\$0	\$0				\$1
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0				\$0	\$0				\$1
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	\$0 \$0	\$C \$C	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$1
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0	\$0				\$
Other Regulatory Assets - Sub-Account - OEB Cost Assessments Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0				\$0 \$0	\$0 \$0				\$1
Other Regulatory Assets - Sub-Account - Pension Contributions Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$1
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	ψÜ				Ψ0	90				Ψ
Other Regulatory Assets - Sub-Account - Informental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1500										
Variance - Ontario Clean Energy Benefit Act ⁸	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1300										
Carrying Charges	1508										
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0				\$0	\$0				\$
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$1
Renewable Generation Connection Capital Deferral Account	1531					•					
Renewable Generation Connection OM&A Deferral Account	1532	i i									İ
Renewable Generation Connection Funding Adder Deferral Account	1533										
Smart Grid Capital Deferral Account	1534										
Smart Grid OM&A Deferral Account	1535										
Smart Grid Funding Adder Deferral Account	1536										
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$1
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				
Extra-Ordinary Event Costs Deferred Rate Impact Amounts	1572 1574	\$0 \$0				\$0 \$0	\$0 \$0				\$1 \$1
RSVA - One-time	1574	\$0				\$0 \$0	\$0 \$0				\$1
Other Deferred Credits	2425	\$0				\$0	\$0				\$1
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
Deferred Payments in Lieu of Taxes	1562	\$0				\$0	\$0				\$
PILs and Tax Variance for 2006 and Subsequent Years	1592					**	**				
(excludes sub-account and contra account below) PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT		\$0				\$0	\$0				\$1
Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1

						2007					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-07	Transactions Debit / (Credit) during 2007 excluding interest and adjustments ³	Board-Approved Disposition during 2007	Adjustments during 2007 - other ²	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec-31-07	Board-Approved Disposition during 2007	Adjustments during 2007 - other ²	Closing Interest Amounts as of Dec-31-07
LRAM Variance Account	1568										
Total including Account 1568		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 10	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555 1555	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
Smart Meter OM&A Variance ¹⁰	1556	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹ Accounting Changes Under CGAAP Balance + Return Component ⁹	1575 1576										
The following is not included in the total claim but are included on a memo basis:		_									. 1
Deferred PILs Contra Account ⁵ PILs and Tax Variance for 2006 and Subsequent Years -	1563	\$0				\$0	\$0)			\$0
Sub-Account HST/OVAT Contra Account	1592	\$0				\$0	\$0				\$0
Disposition and Recovery of Regulatory Balances ⁷	1595	\$0				\$0	\$0				\$0

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs w

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transa

Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ot If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fro disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:
"By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act;" will The Board requires that fisperition of Account 1575 and Account 1575 early for the burs of a correctance to the second control of the County Indiana.

The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in a the relevant the paper 2 Appendix (i.e. 2-ED or 2-EE).

						2008					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-08	Transactions Debit / (Credit) during 2008 excluding interest and adjustments ³	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec-31-08	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing Interes Amounts as of Dec-31-08
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0	\$0				\$
RSVA - Wholesale Market Service Charge	1580	\$0				\$0	\$0				\$
RSVA - Retail Transmission Network Charge	1584	\$0				\$0					\$
RSVA - Retail Transmission Connection Charge	1586 1588	\$0 \$0				\$0 \$0	\$0 \$0				\$ \$
RSVA - Power (excluding Global Adjustment) RSVA - Global Adjustment	1589	\$0				\$0					\$
Recovery of Regulatory Asset Balances	1590	\$0				\$0	\$0				\$
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0				\$0					\$
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0	\$0				\$
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0 \$0				\$0 \$0					\$ \$
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0				\$0	\$0				\$
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0		\$0	\$0			\$0	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	\$0		\$0				\$0	
RSVA - Global Adjustment	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0	\$0				\$
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0				\$0	\$0				\$
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act ⁸	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Carrying Charges	1508										
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	****			\$0	\$0 \$0	0.000			\$
Retail Cost Variance Account - Retail	1518	\$0	-\$296,856			-\$296,856					-\$4,70 \$
Misc. Deferred Debits Renewable Generation Connection Capital Deferral Account	1525 1531	\$0				\$0	\$0				\$
Renewable Generation Connection Capital Deferral Account	1532										
Renewable Generation Connection Funding Adder Deferral Account	1533										
Smart Grid Capital Deferral Account	1534	i									i
Smart Grid OM&A Deferral Account	1535	i									i
Smart Grid Funding Adder Deferral Account	1536	ĺ									
Retail Cost Variance Account - STR	1548	\$0	\$171,550			\$171,550	\$0	\$6,715			\$6,71
Board-Approved CDM Variance Account	1567										
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$
Deferred Rate Impact Amounts RSVA - One-time	1574 1582	\$0 \$0				\$0 \$0	\$0 \$0				\$ \$
Other Deferred Credits	2425	\$0				\$0 \$0					\$
Group 2 Sub-Total		\$0	-\$125,306	\$0	\$0	-\$125,306	\$0	\$2,015	\$0	\$0	\$2,01
Deferred Payments in Lieu of Taxes	1562	\$0				\$0	\$0				\$
PILs and Tax Variance for 2006 and Subsequent Years		\$0				\$0	\$0				a a
(excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	450-	\$ 0				ų.	Ų.				i '
Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$
Fotal of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	-\$125.306	\$0	\$0	-\$125.306	\$0	\$2.015	\$0	\$0	\$2,01

						2008					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-08	Transactions Debit/ (Credit) during 2008 excluding interest and adjustments ³	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec-31-08	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing Interest Amounts as of Dec-31-08
LRAM Variance Account	1568										
Total including Account 1568		\$0	-\$125,306	\$0	\$0	-\$125,306	\$0	\$2,015	\$0	\$0	\$2,015
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰ Smart Meter OM&A Variance ¹⁰	1555 1555 1555 1556	\$0 \$0 \$0 \$0				\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0)			\$0 \$0 \$0 \$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹ Accounting Changes Under CGAAP Balance + Return Component ⁹	1575 1576										
The following is not included in the total claim but are included on a memo basis: Deferred PILs Contra Account ⁵ PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account Disposition and Recovery of Regulatory Balances ⁷	1563 1592 1595	\$0 \$0 \$0				\$0 \$0 \$0	\$0 \$0 \$0				\$0 \$0 \$0

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs w

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transa

Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ot If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fro disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit: "By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will

The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in a the relevant the paper 2 Appendix (i.e. 2-ED or 2-EE).

						2009					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-09	Transactions Debit / (Credit) during 2009 excluding interest and adjustments ³	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Interest Amounts as of Dec-31-09
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0					\$1
RSVA - Wholesale Market Service Charge	1580	\$0				\$0					\$1
RSVA - Retail Transmission Network Charge	1584	\$0				\$0					\$
RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment)	1586 1588	\$0 \$0				\$0 \$0					\$ \$
RSVA - Power (excluding Global Adjustment)	1589	\$0				\$0					\$
Recovery of Regulatory Asset Balances	1590	\$0				\$0					\$
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0				\$0					\$
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0					\$
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0				\$0					\$
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0				\$0					\$
Disposition and Necovery/Nertified of Negatatory Balances (2011)	1000	ΨΟ				ΨΟ	ψO				Ψ
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0) \$
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	\$0		\$0				\$0	
RSVA - Global Adjustment	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0	\$0				\$
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0				\$0					\$
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0					\$
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act ⁸	1508										1
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508										
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0				\$0	\$0				9
Retail Cost Variance Account - Retail	1518	-\$296.856	-\$141,278			-\$438,134	-\$4,700				-\$15,60
Misc. Deferred Debits	1525	\$0	*****			\$0					\$
Renewable Generation Connection Capital Deferral Account	1531					\$0	\$0				9
Renewable Generation Connection OM&A Deferral Account	1532					\$0					9
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					9
Smart Grid Capital Deferral Account	1534		64.047			\$0 \$1,317					
Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account	1535 1536		\$1,317			\$1,317	\$0 \$0				3
Retail Cost Variance Account - STR	1548	\$171,550	\$136,846			\$308,396					\$8,94
Board-Approved CDM Variance Account	1567	\$111,000	ψ100,010			φοσο,σσσ	ψο,, το	ΨZ,ZZO			\$
Extra-Ordinary Event Costs	1572	\$0				\$0					9
Deferred Rate Impact Amounts	1574	\$0				\$0					\$
RSVA - One-time	1582	\$0				\$0					\$
Other Deferred Credits	2425	\$0				\$0	\$0				\$
Group 2 Sub-Total		-\$125,306	-\$3,115	\$0	\$0	-\$128,421	\$2,015	-\$8,676	\$0	\$0	-\$6,66
Deferred Payments in Lieu of Taxes	1562	\$0				\$0	\$0				\$
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592										
Input Tax Credits (ITCs)	.002	\$0				\$0	\$0				\$
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$125,306	-\$3,115	\$0	\$0	-\$128,421	\$2,015	-\$8,676	\$0	\$0	-\$6,66

						2009					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-09	Transactions Debit/ (Credit) during 2009 excluding interest and adjustments ³	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Interest Amounts as of Dec-31-09
LRAM Variance Account	1568										
Total including Account 1568		-\$125,306	-\$3,115	\$0	\$0	-\$128,421	\$2,015	-\$8,676	\$0	\$0	-\$6,661
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 10 Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries 10 Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs 10 Smart Meter OM&A Variance 10 IFRS-CGAAP Transition PP&E Amounts Balance + Return Component 9	1555 1555 1555 1556 1575	\$0 \$0 \$0 \$0				\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0				\$0 \$0 \$0 \$0
Accounting Changes Under CGAAP Balance + Return Component ^a The following is not included in the total claim but are included on a memo basis: Deferred PILs Contra Account ⁵ PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account Disposition and Recovery of Regulatory Balances ⁷	1576 1563 1592 1595	\$0 \$0 \$0				\$0 \$0 \$0	\$0 \$0 \$0				\$0 \$0 \$0

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs w

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis

 $For RSVA \ accounts \ only, \ report \ the \ net \ variance \ to \ the \ account \ during \ the \ year. \ For \ all \ other \ accounts, \ record \ the \ transaction \ t$

Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ob-

If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded from disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit: "By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will

The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in a the relevant the paper 2 Appendix (i.e. 2-ED or 2-EE).

						2010					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-10	Transactions Debit / (Credit) during 2010 excluding interest and adjustments ³	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Interes Amounts as of Dec-31-10
Group 1 Accounts											
LV Variance Account	1550	\$0			-\$1,826,971	-\$1,826,971	\$0			-\$18,844	-\$18,84
RSVA - Wholesale Market Service Charge	1580	\$0			-\$3,382,929	-\$3,382,929	\$0			-\$54,549	-\$54,54
RSVA - Retail Transmission Network Charge	1584	\$0			\$2,280,146	\$2,280,146	\$0			-\$10,223	-\$10,22
RSVA - Retail Transmission Connection Charge	1586	\$0			\$2,035,246	\$2,035,246	\$0			-\$32,606	
RSVA - Power (excluding Global Adjustment)	1588	\$0			-\$8,916,701	-\$8,916,701	\$0			-\$86,926	
RSVA - Global Adjustment	1589	\$0			\$5,232,645	\$5,232,645	\$0			\$107,179	
Recovery of Regulatory Asset Balances	1590	\$0				\$0	\$0				\$
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0				\$0	\$0				\$
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0	\$0				\$
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0	-\$10,334,926			-\$10,334,926	\$0	-\$2,069,245			-\$2,069,24
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0				\$0	\$0				\$
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	-\$10,334,926	\$0	-\$4,578,564	-\$14,913,490	\$0	-\$2,069,245		-\$95,969	-\$2,165,21
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	\$0 \$0	-\$10,334,926 \$0	\$0 \$0		-\$20,146,135 \$5,232,645	\$0 \$0	-\$2,069,245 \$0		- <mark>\$203,148</mark> \$107,179	
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0	\$0				\$
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0				\$0	\$0				\$
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act ⁸	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery		l i									
Carrying Charges	1508										
Other Regulatory Assets - Sub-Account - Other 4	1508	\$0				\$0	\$0				\$
Retail Cost Variance Account - Retail	1518	-\$438,134	-\$139,116	-\$296,856		-\$280,394	-\$15,606	-\$2,397	-\$6,877		-\$11,12
Misc. Deferred Debits	1525	\$0				\$0	\$0				5
Renewable Generation Connection Capital Deferral Account	1531	\$0	\$4,740			\$4,740	\$0				
Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$8,248			\$8,248	\$0				\$
Renewable Generation Connection Funding Adder Deferral Account	1533 1534	\$0 \$0				\$0 \$0	\$0 \$0				
Smart Grid Capital Deferral Account Smart Grid OM&A Deferral Account	1534	\$1,317	\$78,524			\$79,842	\$0 \$1	\$201			\$20
Smart Grid Funding Adder Deferral Account	1536	\$1,317	\$70,324			\$79,642	\$0	φ201			φΖί
Retail Cost Variance Account - STR	1548	\$308,396	\$97,689	\$171,550		\$234.535	\$8.944	\$1,865	\$7,973		\$2,8
Board-Approved CDM Variance Account	1567	ψοσο,σσσ	ψ01,000	ψ171,000		\$0	\$0	ψ1,000	ψ,,,,,		ψ2,00
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				9
RSVA - One-time	1582	\$0				\$0	\$0				\$
Other Deferred Credits	2425	\$0	-\$6,982			-\$6,982	\$0				\$
Group 2 Sub-Total		-\$128,421	\$43,103	-\$125,306	\$0	\$39,988	-\$6,661	-\$331	\$1,096	\$0	-\$8,08
Deferred Payments in Lieu of Taxes	1562	\$0				\$0	\$0				\$
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT nput Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$128,421	-\$10,291,823	-\$125,306	-\$4,578,564	-\$14,873,502	-\$6,661	-\$2,069,576	\$1,096	-\$95,969	-\$2,173,30

						2010					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-10	Transactions Debit/ (Credit) during 2010 excluding interest and adjustments ³	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Interest Amounts as of Dec-31-10
LRAM Variance Account	1568					\$0					\$0
Total including Account 1568		-\$128,421	-\$10,291,823	-\$125,306	-\$4,578,564	-\$14,873,502	-\$6,661	-\$2,069,576	\$1,096	-\$95,969	-\$2,173,302
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰ Smart Meter OM&A Variance ¹⁰	1555 1555 1555 1556	\$0 \$0 \$0 \$0				\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0				\$0 \$0 \$0 \$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁰ Accounting Changes Under CGAAP Balance + Return Component ⁰	1575 1576										
The following is not included in the total claim but are included on a memo basis: Deferred PILs Contra Account ⁵ PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account Disposition and Recovery of Regulatory Balances ⁷	1563 1592 1595	\$0 \$0 \$0				\$0 \$0 \$0	\$0 \$0 \$0				\$0 \$0 \$0

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs w

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transa

Please describe "other" components of 1508 and add more component lines if necessary.

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Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:
"By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January
belances in "Stub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will
The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In thi
and 1576 rate fider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value

the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance
Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

						2011								
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-11	Transactions Debit / (Credit) during 2011 excluding interest and adjustments ³	Board-Approved Disposition during 2011	Adjustments during 2010 - other ²	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other ²	Closing Interest Amounts as of Dec-31-11	Opening Principal Amounts as of Jan- 1-12	Transactions Debit/ (Credit) during 2012 excluding interest and adjustments ³	Board-Approved Disposition during 2012
Group 1 Accounts														
LV Variance Account	1550	-\$1,826,971	-\$23,752			-\$1,850,723	-\$18,844	-\$27,348			-\$46,192	-\$1,850,723	\$121,277	-\$1,826,971
RSVA - Wholesale Market Service Charge	1580	-\$3,382,929	-\$2,435,000		\$ 10,008	-\$5,807,921	-\$54,549	-\$68,173			-\$122,722	-\$5,807,921	-\$3,032,323	-\$3,382,929
RSVA - Retail Transmission Network Charge	1584	\$2,280,146	\$968,956		\$ 8,785	\$3,257,887	-\$10,223	\$46,623			\$36,400	\$3,257,887	\$103,550	\$2,280,146
RSVA - Retail Transmission Connection Charge	1586	\$2,035,246	\$2,497,744		\$ 6,940	\$4,539,930		\$43,798			\$11,192	\$4,539,930	\$860,704	\$2,035,246
RSVA - Power (excluding Global Adjustment)	1588	-\$8,916,701	\$11,790,874		-\$ 8,007,621	-\$5,133,448	-\$86,926	-\$136,049		-\$43,250	-\$266,225	-\$5,133,448	\$7,416,323	-\$8,916,701
RSVA - Global Adjustment	1589	\$5,232,645	-\$7,631,375		\$ 6,931,990	\$4,533,260				\$32,954	\$202,830		-\$4,201,044	\$5,232,645
Recovery of Regulatory Asset Balances	1590	\$0				\$0					\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0				\$0					\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0	\$0				\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	-\$10,334,926	\$8,521,474			-\$1,813,452	-\$2,069,245	-\$82,891			-\$2,152,136	-\$1,813,452	\$1,751,683	
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0				\$0	\$0				\$0	\$0		
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$14,913,490	\$13,688,921	\$0		-\$2,274,467		-\$161,343	\$0	-\$10,296		-\$2,274,467	\$3,020,170	-\$4,578,564
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$20,146,135	\$21,320,296	\$0		-\$6,807,727			\$0	-\$43,250		-\$6,807,727	\$7,221,214	-\$9,811,209
RSVA - Global Adjustment	1589	\$5,232,645	-\$7,631,375	\$0	\$6,931,990	\$4,533,260	\$107,179	\$62,697	\$0	\$32,954	\$202,830	\$4,533,260	-\$4,201,044	\$5,232,645
Group 2 Accounts														
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0	\$0				\$0	\$0		
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0				\$0					\$0			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0					\$0			
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0	\$0		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery														
Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0				\$0	\$0				\$0	\$0		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery														
Carrying Charges	1508	\$0				\$0					\$0			
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0				\$0					\$0	\$0		
Retail Cost Variance Account - Retail	1518	-\$280,394	-\$122,948			-\$403,342					-\$15,959	-\$403,342	-\$94,291	
Misc. Deferred Debits Renewable Generation Connection Capital Deferral Account	1525 1531	\$0 \$4,740				\$0 \$4,740					\$0 \$70			
Renewable Generation Connection OM&A Deferral Account	1531	\$8,248				\$8,248					\$121	\$8,248	\$28,666	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0,240				\$0					\$0		Ψ20,000	
Smart Grid Capital Deferral Account	1534	\$0				\$0					\$0			
Smart Grid OM&A Deferral Account	1535	\$79,842	\$123,431			\$203,272					\$2,255	\$203,272	\$31,954	
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0	\$0		
Retail Cost Variance Account - STR	1548	\$234,535	\$103,924			\$338,459		\$4,026			\$6,862	\$338,459	\$110,937	
Board-Approved CDM Variance Account	1567	\$0				\$0					\$0			
Extra-Ordinary Event Costs	1572	\$0				\$0					\$0			
Deferred Rate Impact Amounts	1574	\$0				\$0					\$0			
RSVA - One-time Other Deferred Credits	1582 2425	\$0 -\$6,982	-\$47.981			\$0 -\$54.963					\$0 -\$103	\$0 -\$54.963	-\$34.262	
Group 2 Sub-Total	2423	\$39,988	\$56,426	\$0	\$0	\$96,414	•	\$1,333	\$0	\$0		\$96,414	\$43,003	\$0
Deferred Payments in Lieu of Taxes	1562	\$0	,	•	•	\$0				**	\$0		,	**
PILs and Tax Variance for 2006 and Subsequent Years		3 0				40	φυ				φυ	φυ		
(excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	\$0		
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592	**				\$0	•				\$0			
Input Tax Credits (ITCs)		\$0				•	•							
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$14,873,502	\$13,745,347	\$0	-\$1,049,898	-\$2,178,053	-\$2,173,302	-\$160,010	\$0	-\$10,296	-\$2,343,607	-\$2,178,053	\$3,063,173	-\$4,578,564

						2011								
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-11	Transactions Debit/ (Credit) during 2011 excluding interest and adjustments ³	Board-Approved Disposition during 2011	Adjustments during 2010 - other ²	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other ²	Closing Interest Amounts as of Dec-31-11	Opening Principal Amounts as of Jan- 1-12	Transactions Debit/ (Credit) during 2012 excluding interest and adjustments ³	Board-Approved Disposition during 2012
LRAM Variance Account	1568	\$0				\$0	\$0				\$0	\$0	\$268,981	
Total including Account 1568		-\$14,873,502	\$13,745,347	\$0	-\$1,049,898	-\$2,178,053	-\$2,173,302	-\$160,010	\$0	-\$10,296	-\$2,343,607	-\$2,178,053	\$3,332,154	-\$4,578,564
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 10	1555	\$0				\$0	\$0				\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	\$0				\$0	\$0				\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555	\$0				\$0	\$0				\$0	\$0		
Smart Meter OM&A Variance ¹⁰	1556	\$0				\$0	\$0				\$0	\$0		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575													
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576	l i												
The following is not included in the total claim but are included on a memo basis:														
Deferred PILs Contra Account ⁵	1563	\$0				\$0	\$0				\$0	\$0		
PILs and Tax Variance for 2006 and Subsequent Years -	1592	Ų.				4 0	•				Ψ0	Q		
Sub-Account HST/OVAT Contra Account		\$0				\$0	\$0				\$0	\$0		
Disposition and Recovery of Regulatory Balances ⁷	1595	\$0				\$0	\$0				\$0	\$0	\$1,269,791	\$4,965,890

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs w

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Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or balances in Account 1595 on a memo basis only (line 85).

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The Board requires that disposition of Account 1575 and Account 1576 all require the use of separate rate riders. In the
and 1576 rate fider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

			2012										2013			
Account Descriptions	Account Number	Other ² Adjustments during Q1 2012	Other ² Adjustment during Q2 2012	o Other ² Adjustments during Q3 2012	o Other ² Adjustments during Q4 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Adjustments during 2012 - other ²	Closing Interest Amounts as of Dec-31-12	Principal Disposition during 2013 - instructed by Board	Interest Disposition during 2013 - instructed by Board	Closing Principal Balances as of Dec 31-12 Adjusted for Dispositions during 2013	Closing Interest Balances as of Dec 31-12 Adjusted for Dispositions during 2013	
Group 1 Accounts																
LV Variance Account	1550					\$97,525	-\$46,192	-\$11,982	-\$54,653		-\$3,521	-\$23,752	\$7,996	\$121,277	-\$11,517	
RSVA - Wholesale Market Service Charge	1580					-\$5,457,315			-\$120,854		-\$79,721	-\$2,424,992	-\$49,397	-\$3,032,323		
RSVA - Retail Transmission Network Charge	1584					\$1,081,291	\$36,400		\$34,468		\$31,718	\$977,741	\$21,096			
RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment)	1586 1588					\$3,365,388 \$11,199,576	\$11,192 -\$266,225		\$7,285 -\$261,693		\$63,752 \$48,709	\$2,504,684 \$3,783,253	\$52,999 \$69,620			
RSVA - Power (excluding Global Adjustment) RSVA - Global Adjustment	1588					-\$4,900,429			\$209,739		-\$23,852	\$3,783,253 -\$699,386	-\$20,617			
Recovery of Regulatory Asset Balances	1599					-\$4,900,429 \$0			\$209,739		-\$23,652 \$0	-\$699,366	-\$20,617	-\$4,201,043 \$0		
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595					\$0					\$0			\$0		
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595					\$0					\$0			\$0		
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595					-\$61.769					-\$161.940			-\$61,769		
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595					\$0					\$0			\$0		
Disposition and Recovery/Returns of Regulatory Balances (2011)	1333					40	φυ				φυ			φυ	φυ	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$	\$(\$0	\$5,324,267	-\$2,336,853	\$2,026,290	-\$185,708	\$1	0 -\$124,855	\$4,117,548	\$81,697	\$1,206,719	-\$206,552	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0			\$0	\$10,224,696	-\$2,539,683	\$2,043,233	-\$395,447	\$1	0 -\$101,003	\$4,816,934	\$102,314	\$5,407,762	-\$203,317	
RSVA - Global Adjustment	1589	\$0	\$	\$(\$0	-\$4,900,429	\$202,830	-\$16,943	\$209,739	\$1	0 -\$23,852	-\$699,386	-\$20,617	-\$4,201,043	-\$3,235	
Group 2 Accounts																
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508					\$0	\$0				\$0			\$0	\$0	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508					\$0					\$0			\$0	\$0	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0	\$0				\$0			\$0	\$0	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					\$0	\$0				\$0			\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery																
Variance - Ontario Clean Energy Benefit Act ⁸	1508					\$0	\$0				\$0			\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508					60	\$0				60			r.o.	r.o.	
Carrying Charges Other Regulatory Assets - Sub-Account - Other ⁴	1508					\$0 \$0					\$0 \$0			\$0 \$0		
Retail Cost Variance Account - Retail	1508					-\$497,633					-\$22,654			-\$497,633		
Misc. Deferred Debits	1525					\$0					\$0			\$0		
Renewable Generation Connection Capital Deferral Account	1531					\$4,740					\$139			\$4,740		
Renewable Generation Connection OM&A Deferral Account	1532					\$36,913	\$121	\$392			\$513			\$36,913	\$513	
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					\$0			\$0	\$0	
Smart Grid Capital Deferral Account	1534					\$0					\$0			\$0		
Smart Grid OM&A Deferral Account	1535					\$235,226					\$5,551 \$0			\$235,226		
Smart Grid Funding Adder Deferral Account Retail Cost Variance Account - STR	1536 1548					\$0 \$449,396					\$0 \$12,746			\$0 \$449,396		
Board-Approved CDM Variance Account	1567					\$0					\$12,740			\$0		
Extra-Ordinary Event Costs	1572					\$0					\$0			\$0		
Deferred Rate Impact Amounts	1574					\$0	\$0				\$0			\$0		
RSVA - One-time	1582					\$0					\$0			\$0		
Other Deferred Credits	2425				-\$31,053	-\$120,278	-\$103	-\$808			-\$911			-\$120,278	-\$911	
Group 2 Sub-Total		\$0	\$	\$0	-\$31,053	\$108,364	-\$6,754	\$2,139	\$0	\$	0 -\$4,616	\$0	\$0	\$108,364	-\$4,616	
Deferred Payments in Lieu of Taxes	1562					\$0	\$0				\$0			\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years	1592															
(excludes sub-account and contra account below)	.002					\$0	\$0				\$0			\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					\$0	\$0				\$0			\$0	\$0	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$	\$(-\$31,053	\$5,432,631	-\$2,343,607	\$2,028,429	-\$185,708	\$	0 -\$129,471	\$4,117,548	\$81,697	\$1,315,083	-\$211,168	

				201	2								2	2013	
Account Descriptions	Account Number	Other ² Adjustments during Q1 2012	Other ² Adjustments during Q2 2012	Other ² Adjustment during Q3 2012	Other ² Adjustments during Q4 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Adjustments during 2012 - other ²	Closing Interest Amounts as of Dec-31-12	Principal Disposition during 2013 - instructed by Board	Interest Disposition during 2013 - instructed by Board	Closing Principal Balances as of Dec 31-12 Adjusted for Dispositions during 2013	Closing Interest Balances as of Dec 31-12 Adjusted for Dispositions during 2013
LRAM Variance Account	1568					\$268,981	\$0	\$3,309			\$3,309			\$268,981	\$3,309
Total including Account 1568		\$0	\$0	\$1	-\$31,053	\$5,701,612	-\$2,343,607	\$2,031,737	-\$185,708	\$0	-\$126,162	\$4,117,548	\$81,697	\$1,584,064	-\$207,859
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰ Smart Meter OM&A Variance ¹⁰	1555 1555 1555 1556					\$0 \$0 \$0 \$0	\$0 \$0				\$0 \$0 \$0 \$0			\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹ Accounting Changes Under CGAAP Balance + Return Component ⁹	1575 1576					\$0 \$0					\$0 \$0			\$0 \$0	\$0 \$0
The following is not included in the total claim but are included on a memo basis: Deferred PILs Contra Account ⁵ PILs and Tax Variance for 2006 and Subsequent Years -	1563 1592					\$0	•				\$0			\$0	\$0
Sub-Account HST/OVAT Contra Account Disposition and Recovery of Regulatory Balances ⁷	1595					\$0 -\$3,696,099	\$0 \$0				\$0 -\$38,957			\$0 -\$3,696,099	\$0 -\$38,957

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs \bar{w}

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"By way of exception... The Board does acticipate that it cliensed distributors that cannot adapt their invoices as of January
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balances in "Stub account Financial Assistance Payment and Recovery Variance - Charlar Clean Energy Benefit Act" will The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In this and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in c the relevant Chapter 2 Appendix (i.e. 2-Et or 2-Etpler) 2

		Pı	rojected Inte	re	2 Balances	2.1.7 RRR		
Account Descriptions	Account Number	Projected Interest from Jan 1 2013 to December 31, 2013 or		Projected Interest from		Total Claim	As of Dec 31-12	Variance RRR vs. 2012 Balan (Principal + Interes
Group 1 Accounts								
LV Variance Account	1550	\$	1,783	\$	594	\$112,137	\$94,003	
RSVA - Wholesale Market Service Charge	1580	-\$	44,575	-\$	14,858	-\$3,122,081	-\$5,537,038	
RSVA - Retail Transmission Network Charge	1584	\$	1,522		507	\$116,202	\$1,113,008	
RSVA - Retail Transmission Connection Charge	1586	\$	12,652		4,217	\$888,327	\$3,429,141	
RSVA - Power (excluding Global Adjustment)	1588	\$	109,020 61,755		36,340	\$7,540,772	\$11,248,287	
RSVA - Global Adjustment Recovery of Regulatory Asset Balances	1589 1590	-\$ \$	61,/55	-\$ \$	20,585	-\$4,286,618 \$0	-\$4,924,280	
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷		\$	•	\$	-			
	1595		-	Ψ		\$0		
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$	-	\$	-	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	-\$	908	-\$	303	-\$224,920	-\$223,708	
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$	-	\$	-	\$0		
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		l	\$17,739		\$5,913	\$1,023,819	\$5,199,413	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	1589		\$79,494		\$26,498 - \$20,585	\$5,310,437	\$10,123,693 -\$4,924,280	
RSVA - Global Adjustment	1589		-\$61,755		-\$20,585	-\$4,286,618	-\$4,924,280	
Group 2 Accounts								
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$	-	\$	-	\$0		
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$	•	\$	-	\$0		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$	-	\$	-	\$0		
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$	-	\$	-	\$0		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery								
/ariance - Ontario Clean Energy Benefit Act ⁸	1508	\$	-	\$	-	\$0		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$		s		\$0		
Dither Regulatory Assets - Sub-Account - Other ⁴		\$	•	\$	•	\$0 \$0		
Retail Cost Variance Account - Retail	1508 1518	-\$	7,315	-\$	2,438	\$0 -\$530,041	-\$520,286	
Aisc. Deferred Debits	1525	\$	7,313	\$	2,430	*\$550,041 \$0	-\$320,200	
Renewable Generation Connection Capital Deferral Account	1531	\$	70	\$	23	\$4,972	\$4,879	
Renewable Generation Connection OM&A Deferral Account	1532	\$	543	\$	181	\$38,150	\$38,602	\$1
Renewable Generation Connection Funding Adder Deferral Account	1533	\$	-	\$	-	\$0		
Smart Grid Capital Deferral Account	1534	\$	-	\$	-	\$0		
Smart Grid OM&A Deferral Account	1535	\$	3,458	\$	1,153	\$245,387	\$240,777	
Smart Grid Funding Adder Deferral Account	1536	\$	-	\$	-	\$0		
Retail Cost Variance Account - STR	1548	\$	6,606	\$	2,202	\$470,950	\$462,141	
Board-Approved CDM Variance Account	1567	\$	-	\$	-	\$0		
Extra-Ordinary Event Costs	1572 1574	\$	-	\$	-	\$0 \$0		
Deferred Rate Impact Amounts RSVA - One-time	1574	\$	-	\$	-	\$0 \$0		
Other Deferred Credits	2425	-\$	1,312		589	-\$123,090	-\$90,136	\$31
Group 2 Sub-Total			\$2,049		\$531	\$106,329	\$135,977	\$32,
Deferred Payments in Lieu of Taxes	1562	\$	-	\$	-	\$0		
PILs and Tax Variance for 2006 and Subsequent Years excludes sub-account and contra account below)	1592	•		s		•		
		\$	-	\$	-	\$0		
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT nput Tax Credits (ITCs)	1592	\$	-	\$	_	\$0		
Fotal of Group 1 and Group 2 Accounts (including 1562 and 1592)			\$19,788		\$6,444	\$1,130,148	\$5,335,390	\$32,

		Projected Inte	rest on Dec-31-	12 Balances	2.1.7 RRR	
Account Descriptions	Account Number	Projected Interest from Jan 1, 2013 to December 31, 2013 on Dec 31 -12 balance adjusted for disposition during 2013 ⁶	Projected Interest from January 1, 2014 to April 30, 2014 on Dec 31 -12 balance adjusted for disposition during 2013 ⁶	Total Claim	As of Dec 31-12	Variance RRR vs. 2012 Balance (Principal + Interest)
LRAM Variance Account	1568	\$ 3,954	\$ 1,300	\$277,543	\$278,526	\$6,237
Total including Account 1568		\$23,742	\$7,744	\$1,407,691	\$5,613,916	\$38,466
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 10	1555	\$ -	\$ -	\$0		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555			\$0		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555			\$0		\$0
Smart Meter OM&A Variance ¹⁰	1556			\$0		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575			\$0		\$0
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576			\$0		\$0
The following is not included in the total claim but are included on a memo basis:						
Deferred PILs Contra Account ⁵	1563			\$0		\$0
PILs and Tax Variance for 2006 and Subsequent Years -	1592			**		1
Sub-Account HST/OVAT Contra Account				\$0		\$0
Disposition and Recovery of Regulatory Balances ⁷	1595			-\$3,735,056	-\$3,735,055	\$1

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs w

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transa Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ot If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2017 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded from

disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:

"By way of exception... The Board does acticipate that ficensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will The Board requires that disposition of Account 1576 and Account 1576 shall require the use of separate rate riders. In this and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in ε the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).



Deferral/Variance Account Workform for 2014 Filers

Accounts that produced a variance on the 2014 continuity schedule are listed below. Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2012 Balance (Principal + Interest)	Explanation
Group 1 Accounts			
LV Variance Account	1550	\$ (1.00)	
RSVA - Wholesale Market Service Charge	1580	\$ (2.00)	
RSVA - Retail Transmission Network Charge	1584	\$ (1.00)	
RSVA - Retail Transmission Connection Charge	1586	\$ 1.00	
RSVA - Power (excluding Global Adjustment)	1588	\$ 2.00	
RSVA - Global Adjustment	1589	\$ 1.00	
Group 2 Accounts			
Retail Cost Variance Account - Retail	1518	\$ 1.00	
Renewable Generation Connection Capital Deferral Account	1531	\$ (0.35)	
Renewable Generation Connection OM&A Deferral Account	1532	\$ 1,175.92	adjusted to remove labour IR Board Staff #26 c
Smart Grid OM&A Deferral Account	1535	\$ 0.18	
Retail Cost Variance Account - STR	1548	\$ (1.00)	
Other Deferred Credits	2425	\$ 31,052.87	Final adjustment booked in 2013 for building variance
LRAM Variance Account	1568	\$ 6,236.70	adjustment to 2012 balances from OPA final figures received Aug 2013
Disposition and Recovery of Regulatory Balances ⁷	1595	\$ 1.00	



In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a most recent 12-month actual volumetric data, use the most recent 12-month actual data. Do not ϵ

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Metered kWh
Residential	kWh	102,117	933,940,685
General Service Less Than 50 KW	kWh	8,063	284,684,190
General Service 50 to 2,999 KW	kW	1,051	990,679,576
General Service 3,000 to 4,999 KW	kW	5	125,707,953
Large Use	kW	2	112,219,237
Unmetered Scattered Load	kWh	929	4,496,870
Sentinel Lighting	kW	430	333,223
Street Lighting	kW	28,990	20,938,760
MicroFit			
		111 50-	0.470.000.101
Total		141,587	2,473,000,494

¹ For Account 1562, the allocation to customer classes should be performed on the basis of the test year distr Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562

² Residual Account balance to be allocated to rate classes in proportion to the recovery share as established

nce Account Workform 2014 Filers

material difference between the latest Board-approved volumetric forecast and the enter data for the MicroFit class.

Metered kW	Billed kWh for Non- RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue ¹	1590 Recovery Share Proportion
	100,730,937	-		
	52,592,565	-		
2,487,723	903,223,476	2,268,110		
259,661	125,707,953	259,661		
193,776	112,219,237	193,776		
-	354,263	-		
1,453	203,252	886		
58,270	20,938,760	58,270		
		•		
		•		
		-		
		•		
		•		
		-		
		•		
		•		
		-		
		-		
		-		
		-		
3,000,883	1,315,970,443	2,780,703	\$ -	0%

ibution revenue allocation to customer classes found in the account balances

when rate riders were implemented.

1595 Recovery Share Proportion (2008) ²	1595 Recovery Share Proportion (2009) ²	1595 Recovery Share Proportion (2010) ²	1595 Recovery Share Proportion (2011) ²
38%		38%	
12%		12%	
40%		40%	
1%		1%	
7%		7%	
0%		0%	
0%		0%	
1%		1%	
100%	0%	100%	0%

Balance as per Sheet 2 Variance

Account Alloca	1568 LRAM Variance Account Class Allocation (\$ amounts)										
	116,814										
	55,780										
	104,079										
	33										
	835										
\$	277,542										
\$	277,543										
Ψ -\$	277,545										
Ψ											



Deferral/Variance Account Workform for 2014 Filers

		Amounts from Sheet 2	Allocator	Residential	General Service Less Than 50 KW	General Service 50 to 2,999 KW	General Service 3,000 to 4,999 KW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting
LV Variance Account	1550	112,137	kWh	42,349	12,909	44,922	5,700	5,089	204	15	949
RSVA - Wholesale Market Service Charge	1580	(3,122,081)	kWh	(1,179,069)	(359,404)	(1,250,700)	(158,702)	(141,673)	(5,677)	(421)	(26,434)
RSVA - Retail Transmission Network Charge	1584	116,202	kWh	43,884	13,377	46,550	5,907	5,273	211	16	984
RSVA - Retail Transmission Connection Charge	1586	888,327	kWh	335,481	102,261	355,862	45,156	40,310	1,615	120	7,521
RSVA - Power (excluding Global Adjustment)	1588	7,540,772	kWh	2,847,809	868,070	3,020,820	383,314	342,183	13,712	1,016	63,847
RSVA - Global Adjustment	1589	(4,286,618)	Non-RPP kWh	(328,119)	(171,314)	(2,942,144)	(409,479)	(365,541)	(1,154)	(662)	(68,206)
Recovery of Regulatory Asset Balances	1590	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	kWh	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(224,920)	kWh	(85,806)	(27,681)	(89,630)	(3,132)	(16,261)	(501)	(81)	(1,828)
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0		0	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		5,310,437		2,004,649	609,532	2,127,824	278,242	234,921	9,565	665	45,039
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessments Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Persion Contributions Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	1300	-			-	7	-				
Recovery Variance - Ontario Clean Energy Benefit Act	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	1300										
Recovery Carrying Charges	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0		0	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(530.041)	# of Customers	(382,282)	(30.184)	(3.934)	(19)	(7)	(3,478)	(1.610)	(108.526)
Misc. Deferred Debits	1525	0	# Of Custofficis	0	0	0	0	0	0	0	0
Renewable Generation Connection Capital Deferral Account	1531	4.972	# of Customers	3.586	283	37	0	0	33	15	1.018
Renewable Generation Connection OM&A Deferral Account	1532	38.150	# of Customers	27.515	2.173	283	1	1	250	116	7.811
Renewable Generation Connection Funding Adder Deferral Account	1533	0	# Of Custofficis	0	0	0	0	0	0	0	0
Smart Grid Capital Deferral Account	1534	0		0	0	0	0	0	0	0	0
Smart Grid OM&A Deferral Account	1535	245.387	# of Customers	176.981	13.974	1.822	9	3	1.610	745	50.243
Smart Grid Funding Adder Deferral Account	1536	0	# Of Custoffiels	0	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	470.950	# of Customers	339.664	26.819	3.496	17	7	3.090	1.430	96.427
Board-Approved CDM Variance Account	1567	0	# Of Custofficis	0	0	0	0	0	0,000	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0		0	0	0	0	0	0	0	0
RSVA - One-time	1582	0		0	0	0	0	0	0	0	0
Other Deferred Credits	2425	(123,090)	# of Customers	(88,776)	(7,010)	(914)	(4)	(2)	(808)	(374)	(25,203)
Total of Group 2 Accounts	2723	106.329	" or oustorners	76.688	6.055	789	4	2	698	323	21,771
Total of Group 2 Accounts		100,323		70,000	0,033	703	7		030	323	21,771
Deferred Payments in Lieu of Taxes	1562	0		0	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years								•			
(excludes sub-account and contra account)	1592	0		0	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0		0	0	0	0	0	0	0	0
Total of Account 1562 and Account 1592		0		0	0	0	0	0	0	0	0
Total of Account 1562 and Account 1592		U		U	0	U	U	U	U	U	U
LRAM Variance Account (Enter dollar amount for each class)	1568	277.543		116.814	55.780	104.079	33	835			
(Account 1568 - total amount allocated to		277,543		,014	33,700	.07,079	55	333			

(Account 1568 - total amount allocated to classes) 277,542 Variance 1



		Amounts from									
		Sheet 2	Allocator	MicroFit							
LV Variance Account	1550	112,137	kWh	0	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(3.122.081)	kWh	0	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	116,202	kWh	0	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	888.327	kWh	0	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	7.540,772	kWh	0	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	(4.286,618)	Non-RPP kWh	0	0	0	0	0	0	0	0
Recovery of Regulatory Asset Balances	1590	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	kWh	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(224,920)	kWh	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0		0	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)	1000	5,310,437		0	0	0	0	0	0	0	0
		0,010,401	•	-	•		· · · · · ·		·		-
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		0		0	0	0	0	0	0	0	0
Recovery Variance - Ontario Clean Energy Benefit Act	1508	0		0	0	0	· ·	0	0	0	Ü
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		0		0	0	0	0	0	0	0	0
Recovery Carrying Charges	1508	U		U	U	0	0	U	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0		0	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(530,041)	# of Customers	0	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0		0	0	0	0	0	0	0	0
Renewable Generation Connection Capital Deferral Account	1531	4,972	# of Customers	0	0	0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	38,150	# of Customers	0	0	0	0	0	0	0	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0		0	0	0	0	0	0	0	0
Smart Grid Capital Deferral Account	1534	0		0	0	0	0	0	0	0	0
Smart Grid OM&A Deferral Account	1535	245.387	# of Customers	0	0	0	0	0	0	0	0
Smart Grid Funding Adder Deferral Account	1536	0		0	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	470,950	# of Customers	0	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0		0	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0		0	0	0	0	0	0	0	0
RSVA - One-time	1582	0		0	0	0	0	0	0	0	0
Other Deferred Credits	2425	(123.090)	# of Customers	0	0	0	0	0	0	0	0
Total of Group 2 Accounts		106,329		0	0	0	0	0	0	0	0
			1			,					
Deferred Payments in Lieu of Taxes	1562	0		0	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years		-			_			-	_		-
(excludes sub-account and contra account)	1592	0		0	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years -											
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0		0	0	0	0	0	0	0	0
Total of Account 1562 and Account 1592		0		0	0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	277,543									
(Account 1568 - total amount allocated to		277,542									
	Variance	1									
Total Balance Allocated to each class (exclud	ling 1589\	5,694,309		0	0	0	0	0	0	0	0
Total Balance Allocated to each class from Acco		(4,286,618)		0	ŏ	0	0	0	0	0	0
Total Balance Allocated to each class from Acco		1,407,690		0	0	0	0	0	0	0	ŭ
Total Balance Allocated to each class (include		1,401,000						,			
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0		0	n	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576			0	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576	13/0	0		0	0	0	0	0	0	0	0
Total Dalatice Allocated to each class for Accounts 1979 and 1979	l	U		U		U	U	U	U		J



Deferral/Variance Account for 2014 Filers

		Amounts from Sheet 2	Allocator				
LV Variance Account	1550	112,137	kWh	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(3,122,081)	kWh	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	116,202	kWh	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	888.327	kWh	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	7.540.772	kWh	0	0	0	0
RSVA - Global Adjustment	1589	(4,286,618)	Non-RPP kWh	0	0	0	0
Recovery of Regulatory Asset Balances	1590	0		0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	kWh	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0		0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(224,920)	kWh	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0		0	0	0	0
Total of Group 1 Accounts (excluding 1589)		5,310,437		0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0		0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0		0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0		0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0		0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	1300						
Recovery Variance - Ontario Clean Energy Benefit Act	1508	0		0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		0		0	0	0	0
Recovery Carrying Charges Other Regulatory Assets - Sub-Account - Other	1508 1508	0		0	0	0	0
Retail Cost Variance Account - Retail	1518	(530,041)	# of Customers	0	0	0	0
Misc. Deferred Debits	1525	0		0	0	0	0
Renewable Generation Connection Capital Deferral Account	1531	4,972	# of Customers	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	38,150	# of Customers	0	0	0	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0		0	0	0	0
Smart Grid Capital Deferral Account	1534	0		0	0	0	0
Smart Grid OM&A Deferral Account	1535	245,387	# of Customers	0	0	0	0
Smart Grid Funding Adder Deferral Account	1536	0		0	0	0	0
Retail Cost Variance Account - STR	1548	470,950	# of Customers	0	0	0	0
Board-Approved CDM Variance Account	1567	0		0	0	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0	0
Deferred Rate Impact Amounts	1574	0		0	0	0	0
RSVA - One-time	1582	0		0	0	0	0
Other Deferred Credits	2425	(123,090)	# of Customers	0	0	0	0
Total of Group 2 Accounts		106,329		0	0	0	0
D. C. I. I. D. C. I. C.	4500						
Deferred Payments in Lieu of Taxes	1562	0		0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0		0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years -	1592	0		0	0	0	0
Sub-Account HST/OVAT Input Tax Credits (ITCs) Total of Account 1562 and Account 1592	1002	0		0	0	0	0
Total of Account 1562 and Account 1592		U		U	U	U	U
LRAM Variance Account (Enter dollar amount for each class)	1568	277,543					
(Account 1568 - total amount allocated to	variance	277,542 1					
Total Balance Allocated to each class (exclud		5,694,309	, and the second	0	0	0	0
Total Balance Allocated to each class from Acco		(4,286,618)		0	0	0	0
Total Balance Allocated to each class (includ	ing 1589)	1,407,690		0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575			0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576			0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
Residential	kWh	933,940,685	\$ 2,198,151	0.0024
General Service Less Than 50 KW	kWh	284,684,190	\$ 671,367	0.0024
General Service 50 to 2,999 KW	kW	2,487,723	\$ 2,232,693	0.8975
General Service 3,000 to 4,999 KW	kW	259,661	\$ 278,279	1.0717
Large Use	kW	193,776	\$ 235,758	1.2167
Unmetered Scattered Load	kWh	4,496,870	\$ 10,262	0.0023
Sentinel Lighting	kW	1,453	\$ 988	0.6798
Street Lighting	kW	58,270	\$ 66,810	1.1466
MicroFit			\$ -	-
		-	\$ -	-
		-	\$ -	
		-	\$ -	-
			\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	
			\$ -	-
		-	\$ -	-
			\$ -	-
Total			\$ 5,694,309	

Rate Rider Calculation for RSVA - Power - Global Adjustment

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment
Residential	kWh	100,730,937	-\$ 328,119	- 0.0033
General Service Less Than 50 KW	kWh	52,592,565	-\$ 171,314	- 0.0033
General Service 50 to 2,999 KW	kWh	903,223,476	-\$ 2,942,144	- 0.0033
General Service 3,000 to 4,999 KW	kWh	125,707,953	-\$ 409,479	- 0.0033
Large Use	kWh	112,219,237	-\$ 365,541	- 0.0033
Unmetered Scattered Load	kWh	354,263	-\$ 1,154	- 0.0033
Sentinel Lighting	kWh	203,252	-\$ 662	- 0.0033
Street Lighting	kWh	20,938,760	-\$ 68,206	- 0.0033
MicroFit		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
			\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
			\$ -	-
		-	\$ -	-
			\$ -	-
Total		·	-\$ 4.286.618	



Deferral/Variance Account Workform for 2014 Filers

Ve

ersion	2

Service Territory	Gravenhurst											
Assigned EB Number	EB-2013-0174											
Name of Contact and Title	Tracey Strong, Manager Corporate Planning											
Phone Number												
Email Address												
General Notes												
1. Please ensure that your macros have been	en enabled. (Tools -> Macro -> Security)											
•	Due to the time lag of deferral/variance account dispositions, this model assumes that all opening balances include previously											
Phone Number Email Address Please ensure that your macros have been enabled. (Tools -> Macro -> Security) Due to the time lag of deferral/variance account dispositions, this model assumes that all opening balances include previously isposed of amounts. Accordingly, all "Board Approved Dispositions" are deducted from the opening balance. Please provide information in this model since the last time your balances were disposed. For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have positive figure and credit balance are to have a negative figure) as per the related Board decision.												
	·	(e.g: debit balances are to have										
Notes												
Pale green cells represent input	cells.											
Pale blue cells represent drop-do	wn lists. The applicant should select the appropriate item	from the drop-down list.										
White cells contain fixed values, a	automatically generated values or formulae.											

Utility Name Veridian Connections Inc.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of preparing your rate application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted



Deferral/Variance Account Workform for 2014 Filers

							2005					
	Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-05	Transactions Debit/ (Credit) during 2005 excluding interest and adjustments ³	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Principal Balance as of Dec- 31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec-31-05	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Interest Amounts as of Dec-31-05
	Group 1 Accounts											
1	LV Variance Account	1550					\$0					\$0
2	RSVA - Wholesale Market Service Charge	1580					\$0					\$0
3	RSVA - Retail Transmission Network Charge	1584					\$0					\$0
4	RSVA - Retail Transmission Connection Charge	1586					\$0					\$0
5	RSVA - Power (excluding Global Adjustment)	1588					\$0					\$0
6 7	RSVA - Global Adjustment Recovery of Regulatory Asset Balances	1589 1590					\$0 \$0					\$0 \$0
8	Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595					\$0					\$0
9	Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595					\$0					\$0
9	Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595					\$0					\$0
10	Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595					\$0)				\$0
	Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0) \$0	\$0) \$0	\$(\$0	\$0	\$0	\$0
	Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0							\$0	
	RSVA - Global Adjustment	1589	\$0	\$0							\$0	
	North Global Aujustinosis	.000	Ψ0	•	Ψ	ų.	,	,	, 40	40	ų.	
	Group 2 Accounts											
11	Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508					\$0					\$0
12	Other Regulatory Assets - Sub-Account - Pension Contributions	1508					\$0					\$0
13	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0)				\$0
14	Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508										
	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
15	Variance - Ontario Clean Energy Benefit Act ⁸	1508										
	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
16	Carrying Charges	1508										
17	Other Regulatory Assets - Sub-Account - Other ⁴	1508					\$0					\$0
18	Retail Cost Variance Account - Retail	1518					\$0					\$0
19	Misc. Deferred Debits	1525					\$0)				\$0
20	Renewable Generation Connection Capital Deferral Account Renewable Generation Connection OM&A Deferral Account	1531 1532										
21 22	Renewable Generation Connection Funding Adder Deferral Account	1532										
23	Smart Grid Capital Deferral Account	1534										
24	Smart Grid OM&A Deferral Account	1535										
25	Smart Grid Funding Adder Deferral Account	1536					i					
26	Retail Cost Variance Account - STR	1548					\$0					\$0
27	Board-Approved CDM Variance Account	1567										
28	Extra-Ordinary Event Costs	1572					\$0					\$0
29	Deferred Rate Impact Amounts	1574					\$0					\$0
30	RSVA - One-time	1582					\$0					\$0
31	Other Deferred Credits	2425					\$0)				\$0
	Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
32	Deferred Payments in Lieu of Taxes	1562					\$0					\$0
-	PILs and Tax Variance for 2006 and Subsequent Years						•					40
33	(excludes sub-account and contra account below)	1592					\$0)				\$0
	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592										**
34	Input Tax Credits (ITCs)	1592					\$0					\$0
	Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$0	\$0	\$0) \$0	\$0	\$0	\$0	\$0	\$0
			l									

							2005					
	Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-05	Transactions Debit/ (Credit) during 2005 excluding interest and adjustments ³	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Principal Balance as of Dec- 31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec-31-05	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Interest Amounts as of Dec-31-05
35	LRAM Variance Account	1568										
	Total including Account 1568		\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
36	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 10	1555					\$0					\$0
37	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555					\$0					\$0
38	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555					\$0					\$0
39	Smart Meter OM&A Variance ¹⁰	1556					\$0					\$0
40	IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575										l
	Accounting Changes Under CGAAP Balance + Return Component ⁹	1576										
	The following is not included in the total claim but are included on a memo basis:											1
	Deferred PILs Contra Account 5	1563					\$0					\$0
	PILs and Tax Variance for 2006 and Subsequent Years -						\$ 0					40
	Sub-Account HST/OVAT Contra Account	1592					\$0					\$0
44	Disposition and Recovery of Regulatory Balances ⁷	1595					\$0					\$0

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

- 1 Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, etc.
- ^{1A} Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2006 EDR and account 1595 during the 2008 EDR and subsequent years as ordered by the Board.
- ² Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.
- ³ For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.
- ⁴ Please describe "other" components of 1508 and add more component lines if necessary.
- ⁵ 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.
- 6 If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to December 31, 2012 on the December 31, 2011 balance adjusted for the disposed balances approved by the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded from January 1, 2012 to April 30, 2013 on the December 31, 2011 balance adjusted for the disposed balances approved by the Board in the 2012 rate decision.
- 7 Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or refund) period has been completed. If the recovery (or refund) period has not been completed, include the balances in Account 1595 on a memo basis only (line 85).
- ⁸ As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:
- "By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January 1, 2011 will require a variance account for OCEB purposes... The Board expects that any principal balances in "Sub account Financial Assistance Payment and Recovery Variance Ontario Clean Energy Benefit Act" will be addressed through the monthly settlement process with the IESO or the host distributor, as applicable.
- ⁹ The Board requires that disposition of Account 1576 and Account 1576 shall require the use of separate rate riders. In the "Other Adjustments during Q4 2012" column of the continuity schedule, please enter the amounts to be included in the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendixes. For Account 1575, please provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-EA, 2-EB or 2-EC).
 For Account 1576, please provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EC).
- 10 Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Account rate rider. For details on how to dispose of balances in Smart Meter accounts see the Board's Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-06	Transactions Debit/ (Credit) during 2006 excluding interest and adjustments ³	Board-Approved Disposition during 2006 ^{1,1A}	Adjustments during 2006 - other ²	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec-31-06	Board-Approved Disposition during 2006 1,1A	Adjustments during 2006 - other ²	Closing Interest Amounts as of Dec-31-06
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0	\$0				\$1
RSVA - Wholesale Market Service Charge	1580	\$0				\$0					\$(
RSVA - Retail Transmission Network Charge	1584	\$0				\$0					\$1
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0					\$1 \$1
RSVA - Power (excluding Global Adjustment) RSVA - Global Adjustment	1588 1589	\$0 \$0				\$0 \$0					\$1
Recovery of Regulatory Asset Balances	1599	\$0				\$0					\$
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0				\$0					\$
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0					\$
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0				\$0					\$
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0				\$0					\$
Disposition and Recovery/Return of Regulatory Balances (2011)	1595	\$0				\$0	\$0	,			31
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$	0 \$0	\$0	\$0	\$0	\$(\$0	\$0) \$(
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0		0 \$0						\$0	
RSVA - Global Adjustment	1589	\$0	\$	0 \$0	\$0			\$0		\$0	
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0	\$0				
Other Regulatory Assets - Sub-Account - OEB Cost Assessments Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0				\$0					\$1
Other Regulatory Assets - Sub-Account - Pension Contributions Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0					Si Si
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	Ψ0									
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery		l i									i
Variance - Ontario Clean Energy Benefit Act ⁸	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery		l i									İ
Carrying Charges	1508										
Other Regulatory Assets - Sub-Account - Other 4	1508	\$0				\$0					\$1
Retail Cost Variance Account - Retail	1518	\$0				\$0					\$1
Misc. Deferred Debits	1525	\$0				\$0	\$0)			\$1
Renewable Generation Connection Capital Deferral Account Renewable Generation Connection OM&A Deferral Account	1531 1532	1									
Renewable Generation Connection Funding Adder Deferral Account	1532	1									
Smart Grid Capital Deferral Account	1534	1									
Smart Grid OM&A Deferral Account	1535	i									i
Smart Grid Funding Adder Deferral Account	1536	į į									İ
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$1
Board-Approved CDM Variance Account	1567										
Extra-Ordinary Event Costs	1572	\$0				\$0					\$1
Deferred Rate Impact Amounts RSVA - One-time	1574 1582	\$0 \$0				\$0					\$i \$i
Other Deferred Credits	2425	\$0				\$0 \$0					\$
Group 2 Sub-Total		\$0	\$	0 \$0	\$0	\$0	\$0	\$0	\$0	\$0) \$1
Deferred Payments in Lieu of Taxes	1562	\$0				\$0	\$0)			\$
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$1
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592										
nput Tax Credits (ITCs)		\$0				\$0	\$0				\$
otal of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	e	0 \$0	\$0	\$0	\$0	\$(\$0	\$0) \$(

						2006					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-06	Transactions Debit/ (Credit) during 2006 excluding interest and adjustments ³	Board-Approved Disposition during 2006 ^{1,1A}	Adjustments during 2006 - other ²	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec-31-06	Board-Approved Disposition during 2006 ^{1,1A}	Adjustments during 2006 - other ²	Closing Interest Amounts as of Dec-31-06
LRAM Variance Account	1568										
Total including Account 1568		\$0	\$0	\$0	\$0	\$0	\$) \$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰ Smart Meter OM&A Variance ¹⁰	1555 1555 1555 1556	\$0 \$0 \$0 \$0				\$0 \$0 \$0	\$ \$ \$ \$	0			\$0 \$0 \$0 \$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹ Accounting Changes Under CGAAP Balance + Return Component ⁹	1575 1576										
The following is not included in the total claim but are included on a memo basis: Deferred PILs Contra Account ⁵ PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account Disposition and Recovery of Regulatory Balances ⁷	1563 1592 1595	\$0 \$0 \$0				\$0 \$0 \$0	s s s				\$0 \$0 \$0

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transit

Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ot If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fro disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:
"By way of exception... The Board does acticipate that Icensed distributors that cannot adapt their invoices as of January
balances in "SUb account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will
The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the
and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in of
the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

		2007											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-07	Transactions Debit/ (Credit) during 2007 excluding interest and adjustments ³	Board-Approved Disposition during 2007	Adjustments during 2007 - other ²	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec-31-07	Board-Approved Disposition during 2007	Adjustments during 2007 - other ²	Closing Interest Amounts as of Dec-31-07		
Group 1 Accounts													
LV Variance Account	1550	\$0				\$0	\$0				\$		
RSVA - Wholesale Market Service Charge	1580	\$0				\$0					\$		
RSVA - Retail Transmission Network Charge	1584	\$0				\$0					\$		
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0					\$ \$		
RSVA - Power (excluding Global Adjustment)	1588	\$0				\$0 \$0					\$		
RSVA - Global Adjustment Recovery of Regulatory Asset Balances	1589 1590	\$0 \$0				\$0					\$		
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0				\$0					\$		
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0							
											\$		
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0				\$0					\$		
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0				\$0	\$0				\$		
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$) \$0	\$0	\$0	\$0	\$0	\$0	\$0) \$		
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$							\$0			
RSVA - Global Adjustment	1589	\$0	\$	\$0	\$0			\$0	\$0	\$0			
Group 2 Accounts													
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0	\$0				\$		
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0				\$0					\$		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0					\$		
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508												
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery													
Variance - Ontario Clean Energy Benefit Act ⁸	1508												
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery													
Carrying Charges	1508												
Other Regulatory Assets - Sub-Account - Other 4	1508	\$0				\$0					\$		
Retail Cost Variance Account - Retail	1518	\$0				\$0					\$		
Misc. Deferred Debits	1525	\$0				\$0	\$0						
Renewable Generation Connection Capital Deferral Account Renewable Generation Connection OM&A Deferral Account	1531 1532												
Renewable Generation Connection OM&A Deferral Account Renewable Generation Connection Funding Adder Deferral Account	1532												
Smart Grid Capital Deferral Account	1534												
Smart Grid OM&A Deferral Account	1535												
Smart Grid Funding Adder Deferral Account	1536	i									i		
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0						
Board-Approved CDM Variance Account	1567										1		
Extra-Ordinary Event Costs	1572	\$0				\$0					\$		
Deferred Rate Impact Amounts	1574	\$0				\$0					\$		
RSVA - One-time	1582	\$0				\$0					\$		
Other Deferred Credits	2425	\$0				\$0	\$0				\$		
Group 2 Sub-Total		\$0	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$		
Deferred Payments in Lieu of Taxes	1562	\$0				\$0	\$0				\$		
PILs and Tax Variance for 2006 and Subsequent Years excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$		
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT nput Tax Credits (ITCs)	1592	\$0				\$0	\$0				4		
Fotal of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0)		

						2007					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-07	Transactions Debit/ (Credit) during 2007 excluding interest and adjustments ³	Board-Approved Disposition during 2007	Adjustments during 2007 - other ²	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec-31-07	Board-Approved Disposition during 2007	Adjustments during 2007 - other ²	Closing Interest Amounts as of Dec-31-07
LRAM Variance Account	1568										
Total including Account 1568		\$0	\$0	\$0	\$0	\$0	\$) \$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 10	1555	\$0				\$0	\$				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	\$0				\$0	\$	0			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555	\$0				\$0	\$	0			\$0
Smart Meter OM&A Variance ¹⁰	1556	\$0				\$0	\$)			\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575										1
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576	i									İ
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account 5	1563	\$0				\$0	\$)			\$0
PILs and Tax Variance for 2006 and Subsequent Years -	1592										
Sub-Account HST/OVAT Contra Account	1592	\$0				\$0)			\$0
Disposition and Recovery of Regulatory Balances ⁷	1595	\$0				\$0	\$)			\$0

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transity Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ob If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fro disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:
"By way of exception... The Board does acticipate that Icensed distributors that cannot adapt their invoices as of January
balances in 'SUb account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act' will
The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the
and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in c
the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

		2008											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-08	Transactions Debit/ (Credit) during 2008 excluding interest and adjustments ³	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec-31-08	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing Interest Amounts as of Dec-31-08		
Group 1 Accounts													
V Variance Account	1550	\$0				\$0					\$0		
SVA - Wholesale Market Service Charge	1580	\$0				\$0					\$0		
SVA - Retail Transmission Network Charge	1584	\$0				\$0					\$0		
SVA - Retail Transmission Connection Charge SVA - Power (excluding Global Adjustment)	1586 1588	\$0 \$0				\$0 \$0					\$0 \$0		
ISVA - Global Adjustment	1589	\$0				\$0					90		
ecovery of Regulatory Asset Balances	1590	\$0				\$0					\$0 \$0		
isposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0				\$0					\$0		
isposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0					\$0		
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0				\$0					\$0		
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0				\$0					\$0		
reposition and recovery/restand of regulatory Editations (ESTT)	1000	Ψ				Ų.	Ų.				Ψ.		
Froup 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(
Froup 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	\$0		\$0				\$0			
SVA - Global Adjustment	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(
Group 2 Accounts													
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0	\$0				\$0		
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0				\$0					\$0		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0					\$0		
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508												
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery													
'ariance - Ontario Clean Energy Benefit Act ⁸	1508												
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery													
Carrying Charges	1508												
Other Regulatory Assets - Sub-Account - Other 4	1508	\$0	\$47,796.00			\$47,796					\$7,276		
tetail Cost Variance Account - Retail fisc. Deferred Debits	1518 1525	\$0 \$0	-\$15,624.00 \$883.00			-\$15,624 \$883	\$0 \$0				-\$247 \$57		
tenewable Generation Connection Capital Deferral Account	1525	\$0	\$003.00			\$003	\$0	\$57) 		
tenewable Generation Connection OM&A Deferral Account	1532												
tenewable Generation Connection Funding Adder Deferral Account	1533										i		
mart Grid Capital Deferral Account	1534	ĺ									i		
mart Grid OM&A Deferral Account	1535												
mart Grid Funding Adder Deferral Account	1536												
tetail Cost Variance Account - STR	1548	\$0	\$9,029.00			\$9,029	\$0	\$353			\$353		
loard-Approved CDM Variance Account extra-Ordinary Event Costs	1567 1572	\$0				\$0	\$0				\$(
leferred Rate Impact Amounts	1574	\$0				\$0					\$0		
SVA - One-time	1582	\$0				\$0					\$0		
ther Deferred Credits	2425	\$0				\$0					\$0		
Froup 2 Sub-Total		\$0	\$42,084	\$0	\$0	\$42,084	\$0	\$7,439	\$0	\$0	\$7,439		
eferred Payments in Lieu of Taxes	1562	\$0				\$0	\$0				\$0		
ILs and Tax Variance for 2006 and Subsequent Years excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0		
I'Ls and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT aput Tax Credits (ITCs)	1592	\$0	-\$2,420.00			-\$2,420	\$0	-\$225			-\$225		
otal of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$39,664	\$0	\$0	\$39,664	\$0	\$7,214	\$0	\$0	\$7,214		

						2008					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-08	Transactions Debit/ (Credit) during 2008 excluding interest and adjustments ³	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec-31-08	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing Interest Amounts as of Dec-31-08
LRAM Variance Account	1568										
Total including Account 1568		\$0	\$39,664	\$0	\$0	\$39,664	\$0	\$7,214	\$0	\$0	\$7,214
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 10	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555	\$0				\$0	\$0				\$0
Smart Meter OM&A Variance ¹⁰	1556	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575										1
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576	i									İ
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account 5	1563	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$0				\$0	\$0				***
_	1595	\$0 \$0									\$0
Disposition and Recovery of Regulatory Balances ⁷	1595	\$0				\$0	\$0				\$0

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Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or balances in Account 1595 on a memo basis only (line 85).

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"By way of exception... The Board does acticipate that Icensed distributors that cannot adapt their invoices as of January
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The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the
and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in of
the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

						2009					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-09	Transactions Debit/ (Credit) during 2009 excluding interest and adjustments ³	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Interest Amounts as of Dec-31-09
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0	\$0				\$
RSVA - Wholesale Market Service Charge	1580	\$0				\$0	\$0)			\$(
RSVA - Retail Transmission Network Charge	1584	\$0				\$0					\$1
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0					\$1
RSVA - Power (excluding Global Adjustment)	1588	\$0				\$0					\$1
RSVA - Global Adjustment	1589	\$0 \$0				\$0					\$1 \$1
Recovery of Regulatory Asset Balances	1590					\$0					
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0				\$0					\$
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0					\$1
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0				\$0					\$
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0				\$0	\$0				\$
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0) \$(
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0							\$0	
RSVA - Global Adjustment	1589	\$0	\$0							\$0	
Group 2 Accounts											
•											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0					\$1
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0				\$0					\$1
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0					\$I
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0)			\$
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	4500										
Variance - Ontario Clean Energy Benefit Act ⁸ Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508										
Carrying Charges	1508										
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$47,796				\$47,796	\$7,276	\$263.00			\$7,53
Retail Cost Variance Account - Retail	1518	-\$15,624	-\$7,735.00			-\$23,359					-\$84
Misc. Deferred Debits	1525	\$883	-ψ1,130.00			\$883					\$60
Renewable Generation Connection Capital Deferral Account	1531	φοσσ				\$0					\$
Renewable Generation Connection OM&A Deferral Account	1532					\$0	\$0)			\$1
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0	\$0)			\$1
Smart Grid Capital Deferral Account	1534					\$0					\$1
Smart Grid OM&A Deferral Account	1535		\$72			\$72)		\$1
Smart Grid Funding Adder Deferral Account	1536					\$0					\$1
Retail Cost Variance Account - STR	1548	\$9,029	\$7,511.00			\$16,540	\$353	\$122.00)		\$47
Board-Approved CDM Variance Account Extra-Ordinary Event Costs	1567 1572	\$0					\$0				\$(\$(
Extra-Ordinary Event Costs Deferred Rate Impact Amounts	1572	\$0				\$0 \$0					\$1
RSVA - One-time	1582	\$0				\$0					\$
Other Deferred Credits	2425	\$0				\$0					\$
Group 2 Sub-Total		\$42,084	-\$152	\$0	\$0	\$41,932	\$7,439	-\$208	\$0	\$0	\$7,23
Deferred Payments in Lieu of Taxes	1562	\$0				\$0	S(1			\$
PILs and Tax Variance for 2006 and Subsequent Years		\$0				φυ	Ş.				φ
(excludes sub-account and contra account below)	1592	\$0				\$0	\$0)			\$1
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	4500	,,,				-	•				
nput Tax Credits (ITCs)	1592	-\$2,420				-\$2,420	-\$225	-\$13	3		-\$23
otal of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$39,664	-\$152	\$0	\$0	\$39,512	\$7,214	-\$221	\$0	S	\$6,99

						2009					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-09	Transactions Debit/ (Credit) during 2009 excluding interest and adjustments ³	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Interest Amounts as of Dec-31-09
LRAM Variance Account	1568										
Total including Account 1568		\$39,664	-\$152	\$0	\$0	\$39,512	\$7,214	-\$221	\$0	\$6	\$6,993
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 10 Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries 10 Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs 10 Smart Meter OM&A Variance 10	1555 1555 1555 1556	\$0 \$0 \$0 \$0				\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0				\$0 \$0 \$0 \$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹ Accounting Changes Under CGAAP Balance + Return Component ⁹	1575 1576										
The following is not included in the total claim but are included on a memo basis: Deferred PILs Contra Account ⁵ PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account Disposition and Recovery of Regulatory Balances ⁷	1563 1592 1595	\$0 \$0 \$0				\$0 \$0 \$0	\$0 \$0 \$0				\$0 \$0 \$0

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transit

Please describe "other" components of 1508 and add more component lines if necessary.

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Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or balances in Account 1595 on a memo basis only (line 85).

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The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the
and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in of
the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

						2010					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-10	Transactions Debit / (Credit) during 2010 excluding interest and adjustments ³	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Interes Amounts as of Dec-31-10
Group 1 Accounts											
LV Variance Account	1550	\$0			-\$77,829.00	-\$77,829	\$0			\$752.00	\$75
RSVA - Wholesale Market Service Charge	1580	\$0			-\$150,456.00	-\$150,456	\$0			-\$2,023.00	-\$2,02
RSVA - Retail Transmission Network Charge	1584	\$0			\$37,122.00	\$37,122	\$0			-\$127.00	-\$12
RSVA - Retail Transmission Connection Charge	1586	\$0			\$52,561.00	\$52,561	\$0			-\$192.00	-\$19
RSVA - Power (excluding Global Adjustment)	1588 1589	\$0 \$0			-\$356,287.00	-\$356,287 \$70,300	\$0 \$0			\$550.00	
RSVA - Global Adjustment Recovery of Regulatory Asset Balances	1599	\$0			\$70,300.00	\$70,300	\$0			\$2,755.00	\$2,75
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0				\$0	\$0				\$
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0				\$0	\$0				
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0	\$62,375.00			\$62,375	\$0				\$39
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0				\$0	\$0				\$
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$62,375	\$0		-\$362,214	\$0			\$1,715.00	\$2,11
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	4500	\$0	\$62,375	\$0		-\$432,514	\$0			-\$1,040.00	
RSVA - Global Adjustment	1589	\$0	\$0	\$0	\$70,300	\$70,300	\$0	\$0.00	\$0.00	\$2,755.00	\$2,75
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0	\$0				\$
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0				\$0	\$0				\$
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act ⁸	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508										
Other Regulatory Assets - Sub-Account - Other ⁴		0.47.700		447 700 00			A7 500	***	67 007 00		,
Retail Cost Variance Account - Retail	1508 1518	\$47,796 -\$23,359	-\$7,631.00	\$47,796.00 -\$15.624.00		\$0 -\$15,366	\$7,539 -\$845		\$7,627.00 -\$362.00		- \$ 61
Misc. Deferred Debits	1525	\$883	-\$7,031.00	\$883.00		\$0	\$62		• • • • • • • • • • • • • • • • • • • •		-90
Renewable Generation Connection Capital Deferral Account	1531	\$0	\$260	\$603.00		\$260	\$02		\$03.00		
Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$452			\$452	\$0				
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	*			\$0	\$0				
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				:
Smart Grid OM&A Deferral Account	1535	\$72	\$4,307			\$4,379	\$0	\$11			\$
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				5
Retail Cost Variance Account - STR	1548	\$16,540	\$5,358.00	\$9,029.00		\$12,869	\$475		\$419.00		\$15
Board-Approved CDM Variance Account	1567					\$0	\$0				\$
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				5
Deferred Rate Impact Amounts RSVA - One-time	1574 1582	\$0				\$0 \$0	\$0 \$0				\$
Other Deferred Credits	2425	\$0 \$0	-\$383.00			-\$383	\$0				3
Group 2 Sub-Total		\$41,932	\$2,364	\$42,084	\$0	\$2,212	\$7,231	\$71.04	\$7,747.00	\$0.00	-\$44
Deferred Payments in Lieu of Taxes	1562	\$0				\$0	\$0				S
PILs and Tax Variance for 2006 and Subsequent Years	1592										
(excludes sub-account and contra account below)	.002	\$0				\$0	\$0				\$
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$2,420		-\$2,420		\$0	-\$238	-\$4.00	-\$243.00		\$
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$39,512	\$64.739	\$39,664	-\$424.589	-\$360,002	\$6.993			\$1,715	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$39,512	\$64,739	\$39,664	-\$424,589	-\$360,002	\$6,993	\$465	\$1,504	\$1,715	\$1,66

						2010					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-10	Transactions Debit / (Credit) during 2010 excluding interest and adjustments ³	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Interest Amounts as of Dec-31-10
LRAM Variance Account	1568					\$0					\$0
Total including Account 1568		\$39,512	\$64,739	\$39,664	-\$424,589	-\$360,002	\$6,993	\$465	\$7,504	\$1,715	\$1,669
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰ Smart Meter OM&A Variance ¹⁰	1555 1555 1555 1556	\$0 \$0 \$0 \$0				\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0				\$0 \$0 \$0 \$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹ Accounting Changes Under CGAAP Balance + Return Component ⁹	1575 1576										
The following is not included in the total claim but are included on a memo basis: Deferred PILs Contra Account 5 PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1563 1592	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
Disposition and Recovery of Regulatory Balances ⁷	1595	\$0	\$944,869			\$944,869	\$0	\$5,670			\$5,670

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Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or balances in Account 1595 on a memo basis only (line 85).

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the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).



						2011								
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-11	Transactions Debit/ (Credit) during 2011 excluding interest and adjustments ³	Board-Approved Disposition during 2011	Adjustments during 2010 - other ²	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other ²	Closing Interest Amounts as of Dec-31-11	Opening Principal Amounts as of Jan- 1-12	Transactions Debit/ (Credit) during 2012 excluding interest and adjustments ³	Board-Approved Disposition during 2012
Group 1 Accounts														
LV Variance Account	1550	-\$77,829	\$58,979.00			-\$18,850.00	\$752.00	-\$1,151.00			-\$399.00	-\$18,850.00	\$85,802.00	-\$77,829.00
RSVA - Wholesale Market Service Charge	1580	-\$150,456	-\$132,154.00			-\$282,610.00	-\$2,023.00	-\$3,240.00			-\$5,263.00	-\$282,610.00	-\$161,829.00	-\$150,456.00
RSVA - Retail Transmission Network Charge	1584	\$37,122	-\$42,467.00			-\$5,345.00					\$317.00		-\$40,660.00	
RSVA - Retail Transmission Connection Charge	1586	\$52,561	\$179,458.00			\$232,019.00		\$1,013.00			\$821.00		\$124,855.00	
RSVA - Power (excluding Global Adjustment)	1588	-\$356,287	\$670,305.00		-\$279,865.00	\$34,153.00				-\$1,108.00		\$34,153.00		
RSVA - Global Adjustment Recovery of Regulatory Asset Balances	1589 1590	\$70,300 \$0	-\$868,839.00		\$195,514.00	-\$603,025.00 \$0.00				\$496.00	\$76.00 \$0.00	-\$603,025.00 \$0.00	-\$883,295.00	\$70,300.00
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0				\$0.00					\$0.00			
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0.00					\$0.00	\$0.00		
Disposition and Recovery/Refund of Regulatory Balances (2009) Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595		-\$11,965.00										-\$4.680.00	
Disposition and Recovery/Refund of Regulatory Balances (2010) Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$62,375 \$0	-\$11,965.00			\$50,410.00					\$1,211.00 \$0.00		-\$4,680.00	
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0				\$0.00	\$0.00				\$0.00	\$0.00		
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$362,214	-\$146,683.00	\$0.00	-\$84,351.00	-\$593,248.00	\$2,113.00	-\$12,636.00	\$0.00	-\$612.00	-\$11,135.00	-\$593,248.00	-\$406,670.00	-\$424,589.00
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$432,514	\$722,156.00			\$9,777.00			\$0.00	-\$1,108.00		\$9,777.00	\$476,625.00	
RSVA - Global Adjustment	1589	\$70,300	-\$868,839.00	\$0.00	\$195,514.00	-\$603,025.00	\$2,755.00	-\$3,175.00	\$0.00	\$496.00	\$76.00	-\$603,025.00	-\$883,295.00	\$70,300.00
Group 2 Accounts														
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0.00	\$0.00				\$0.00	\$0.00		
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0				\$0.00					\$0.00			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0.00					\$0.00			
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0.00	\$0.00				\$0.00	\$0.00		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery														
Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0				\$0.00	\$0.00				\$0.00	\$0.00		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508					***	***							
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0 \$0				\$0.00					\$0.00			
Retail Cost Variance Account - Retail	1518	-\$15,366	-\$6,744.00			\$0.00 -\$22,110.00					\$0.00 -\$879.00	\$0.00 -\$22,110.00	-\$5,172.00	
Misc. Deferred Debits	1525	\$0	-\$0,744.00			\$0.00					\$0.00			
Renewable Generation Connection Capital Deferral Account	1531	\$260				\$260.00					\$3.83	\$260.00		
Renewable Generation Connection OM&A Deferral Account	1532	\$452				\$452.40					\$6.65		\$1,572	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0.00	\$0.00				\$0.00			
Smart Grid Capital Deferral Account	1534	\$0				\$0.00					\$0.00			
Smart Grid OM&A Deferral Account	1535	\$4,379	\$6,770			\$11,149.95		\$113			\$123.68		\$1,753	
Smart Grid Funding Adder Deferral Account Retail Cost Variance Account - STR	1536 1548	\$0 \$12,869	\$5,700.00			\$0.00 \$18,569.00					\$0.00 \$379.00	\$0.00 \$18,569.00	\$6,085.00	
Board-Approved CDM Variance Account	1546	\$12,009	\$5,700.00			\$10,569.00					\$379.00		\$6,065.00	
Extra-Ordinary Event Costs	1572	\$0				\$0.00					\$0.00			
Deferred Rate Impact Amounts	1574	\$0				\$0.00					\$0.00			
RSVA - One-time	1582	\$0				\$0.00	\$0.00				\$0.00	\$0.00		
Other Deferred Credits	2425	-\$383	-\$2,632.00			-\$3,015.00	\$0.00	-\$6.00			-\$6.00	-\$3,015.00	-\$1,879.00	
Group 2 Sub-Total		\$2,212	\$3,094	\$0	\$0	\$5,306	-\$445	\$73	\$0	\$0	-\$372	\$5,306	\$2,359	\$0
Deferred Payments in Lieu of Taxes PILs and Tax Variance for 2006 and Subsequent Years	1562	\$0				\$0	\$0				\$0	\$0		
(excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	\$0		
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	4500	40				40	40				ψ0	40		
Input Tax Credits (ITCs)	1592	\$0				\$0	\$1				\$1	\$0		
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$360,002	-\$143,589	\$0	-\$84,351	-\$587,942	\$1,669	-\$12,563	\$0	-\$612	-\$11,506	-\$587,942	-\$404,311	-\$424,589

						2011								
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-11	Transactions Debit/ (Credit) during 2011 excluding interest and adjustments ³	Board-Approved Disposition during 2011	Adjustments during 2010 - other ²	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other ²	Closing Interest Amounts as of Dec-31-11	Opening Principal Amounts as of Jan- 1-12	Transactions Debit / (Credit) during 2012 excluding interest and adjustments ³	Board-Approved Disposition during 2012
LRAM Variance Account	1568	\$0				\$0	\$0				\$0	\$0	\$14,754	
Total including Account 1568		-\$360,002	-\$143,589	\$0	-\$84,351	-\$587,942	\$1,669	-\$12,563	\$0	-\$612	-\$11,506	-\$587,942	-\$389,557	-\$424,589
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 10	1555	\$0				\$0	\$0				\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	\$0				\$0	\$0				\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555	\$0				\$0	\$0				\$0	\$0		
Smart Meter OM&A Variance ¹⁰	1556	\$0				\$0	\$0				\$0	\$0		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575													
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576	i										İ		
The following is not included in the total claim but are included on a memo basis:														
Deferred PILs Contra Account 5	1563	\$0				\$0	\$0				\$0	\$0		
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$0				\$0	\$0				\$0	\$0		
Disposition and Recovery of Regulatory Balances ⁷	1595	\$944,869	-\$281,428			\$663,441	\$5,670	\$10,264			\$15,934		-\$850,482	

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transit Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ot If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fro disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:
"By way of exception... The Board does acticipate that Icensed distributors that cannot adapt their invoices as of January
balances in "SUb account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will
The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the
and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in of
the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

				201	2								2	2013	
Account Descriptions	Account Number	Other ² Adjustments during Q1 2012	Other ² Adjustments during Q2 2012	Other ² Adjustments during Q3 2012	Other ² Adjustments during Q4 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Adjustments during 2012 - other ²	Closing Interest Amounts as of Dec-31-12	Principal Disposition during 2013 - instructed by Board	Interest Disposition during 2013 - instructed by Board	Closing Principal Balances as of Dec 31-12 Adjusted for Dispositions during 2013	Closing Interest Balances as of Dec 31- Adjusted for Dispositions during 2013
Group 1 Accounts		•													
LV Variance Account	1550					\$144,781.00	-\$399.00	\$1,248.00	-\$774.00		\$1,623.00	\$58,979.00	\$1,531.00	\$85,802.00	\$92.0
RSVA - Wholesale Market Service Charge	1580					-\$293,983.00		. ,	-\$4,972.00		-\$4,343.00	-\$132,154.00	-\$2,882.00		-\$1,461.0
RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge	1584 1586					-\$83,127.00			\$601.00 \$838.00		-\$995.00	-\$42,467.00	-\$1,116.00		\$121. \$941.
RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment)	1588					\$304,313.00 \$863,577.00					\$4,441.00 \$5,783.00	\$179,458.00 \$390,440.00	\$3,500.00 \$6,187.00		
RSVA - Global Adjustment	1589					-\$1,556,620,00		. ,	\$4,133.00		-\$20,428.00	-\$673.325.00	-\$17,255.00		-\$3,173.
Recovery of Regulatory Asset Balances	1590					\$0.00	\$0.00				\$0.00			\$0.00	\$0.
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595					\$0.00	\$0.00				\$0.00			\$0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595					\$0.00	\$0.00				\$0.00			\$0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595					\$45,730.00	\$1,211.00	\$677.00			\$1,888.00			\$45,730.00	\$1,888
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595					\$0.00	\$0.00				\$0.00			\$0.00	\$0.
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0.00	\$0.00	\$0.00	\$0.00	-\$575,329.00	-\$11,135.00	-\$7,503.00	-\$6,607.00	\$0.00	-\$12,031.00	-\$219,069.00	-\$10,035.00	-\$356,260.00	-\$1,996.
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0.00								\$0.00		\$454,256.00	\$7,220.00		
RSVA - Global Adjustment	1589	\$0.00	\$0.00	\$0.00	\$0.00	-\$1,556,620.00	\$76.00	-\$16,371.00	\$4,133.00	\$0.00	-\$20,428.00	-\$673,325.00	-\$17,255.00	-\$883,295.00	-\$3,173.
Group 2 Accounts															
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508					\$0.00	\$0.00				\$0.00			\$0.00	\$0.
Other Regulatory Assets - Sub-Account - Pension Contributions	1508					\$0.00	\$0.00				\$0.00			\$0.00	\$0.
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0.00					\$0.00			\$0.00	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					\$0.00	\$0.00				\$0.00			\$0.00	\$0.
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	4500					***					***			***	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508					\$0.00	\$0.00				\$0.00			\$0.00	\$0
Carrying Charges	1508					\$0.00	\$0.00				\$0.00			\$0.00	\$0
Other Regulatory Assets - Sub-Account - Other 4	1508					\$0.00	\$0.00				\$0.00			\$0.00	
Retail Cost Variance Account - Retail	1518					-\$27,282.00	-\$879.00	-\$367.00			-\$1,246.00			-\$27,282.00	-\$1,246
Misc. Deferred Debits	1525					\$0.00					\$0.00			\$0.00	
Renewable Generation Connection Capital Deferral Account	1531					\$260.00					\$7.65			\$260.00	
tenewable Generation Connection OM&A Deferral Account	1532 1533					\$2,024.77 \$0.00					\$28.14 \$0.00			\$2,024.77 \$0.00	
Renewable Generation Connection Funding Adder Deferral Account Smart Grid Capital Deferral Account	1533					\$0.00					\$0.00			\$0.00	
Smart Grid OM&A Deferral Account	1535					\$12,902.69					\$304.48			\$12,902.69	
Smart Grid Funding Adder Deferral Account	1536					\$0.00					\$0.00			\$0.00	
Retail Cost Variance Account - STR	1548					\$24,654.00					\$702.00			\$24,654.00	
Board-Approved CDM Variance Account	1567					\$0.00					\$0.00			\$0.00	
Extra-Ordinary Event Costs Deferred Rate Impact Amounts	1572 1574					\$0.00 \$0.00					\$0.00 \$0.00			\$0.00 \$0.00	
RSVA - One-time	1582					\$0.00					\$0.00			\$0.00	
Other Deferred Credits	2425				-\$1,703.32	-\$6,597.32					-\$50.00			-\$6,597.32	-\$50.
Group 2 Sub-Total		\$0	\$0	\$0	-\$1,703	\$5,962	-\$372	\$118	\$0	\$0	-\$254	\$0	\$0	\$5,962	-\$2
Deferred Payments in Lieu of Taxes	1562					\$0	\$0				\$0			\$0	:
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0	\$0				\$0			\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					\$0					\$1			\$0	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$0	\$0	-\$1,703	-\$569,367	-\$11,506	-\$7,385	-\$6,607	\$0	-\$12,284	-\$219,069	-\$10,035	-\$350,298	-\$2,2

			2012									2013			
Account Descriptions	Account Number	Other ² Adjustments during Q1 2012	Other ² Adjustments during Q2 2012		Other ² Adjustments during Q4 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Adjustments during 2012 - other ²	Closing Interest Amounts as of Dec-31-12	Principal Disposition during 2013 - instructed by Board	Interest Disposition during 2013 - instructed by Board	Closing Principal Balances as of Dec 31-12 1 Adjusted for Dispositions during 2013	Closing Interest Balances as of Dec 31-12 Adjusted for Dispositions during 2013
LRAM Variance Account	1568					\$14,754	\$0	\$181			\$181			\$14,754	\$181
Total including Account 1568		\$0	\$0	\$0	-\$1,703	-\$554,613	-\$11,506	-\$7,203	-\$6,607	\$0	-\$12,102	-\$219,069	-\$10,035	-\$335,544	-\$2,067
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰ Smart Meter OM&A Variance ¹⁰	1555 1555 1555 1556					\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0				\$0 \$0 \$0 \$0			\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹ Accounting Changes Under CGAAP Balance + Return Component ⁹	1575 1576					\$0 \$0	\$0 \$0				\$0 \$0			\$0 \$0	\$0 \$0
The following is not included in the total claim but are included on a memo basis: Deferred PILs Contra Account ⁵ PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1563 1592					\$0 \$0	\$0 \$0				\$0 \$0			\$0 \$0	\$0 \$0
Disposition and Recovery of Regulatory Balances ⁷	1595					-\$187,041	\$15,934	\$2,525	i .		\$18,459			-\$187,041	\$18,459

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transit Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the of If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fro disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:
"By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January
belances in "SUb account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will
The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the
and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in c
the relevant Chapter 2 Appendix (i.e. 2-ED or 2-E-E).

		Projected Inte	erest on Dec-31-	12 Balances	2.1.7 RRR	
Account Descriptions	Account Number	Projected Interest from Jan 1, 2013 to December 31, 2013 on Dec 31 -12 balance adjusted for disposition during 2013 ⁶		Total Claim	As of Dec 31-12	Variance RRR vs. 2012 Balar (Principal + Interes
Group 1 Accounts						
LV Variance Account	1550	\$ 1,261	\$ 420	\$87,575.72	\$146,404.00	\$0
RSVA - Wholesale Market Service Charge	1580	-\$ 2,379	-\$ 793	-\$166,461.85	-\$298,327.00	-\$1
RSVA - Retail Transmission Network Charge	1584	-\$ 598		-\$41,335.94	-\$84,122.00	\$0
SVA - Retail Transmission Connection Charge	1586	\$ 1,835		\$128,243.16	\$308,754.00	\$
RSVA - Power (excluding Global Adjustment)	1588	\$ 6,955		\$482,006.49	\$869,360.00	\$
RSVA - Global Adjustment	1589	-\$ 12,984		-\$903,780.58	-\$1,577,049.00	-\$
Recovery of Regulatory Asset Balances	1590	\$ -	\$ -	\$0.00		\$
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$ -	\$ -	\$0.00		\$
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$ -	\$ -	\$0.00		\$
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$ 672	•	\$48,514.31	\$47,618.00	\$
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$ -	\$ -	\$0.00		\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$5,237.02			-\$587,362.00	-\$:
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$7,747.4			\$989,687.00	-\$
RSVA - Global Adjustment	1589	-\$12,984.44	4 -\$4,328.15	-\$903,780.58	-\$1,577,049.00	-\$
Group 2 Accounts						
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -	\$ -	\$0.00		s
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -	\$ -	\$0.00		\$
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ -	\$ -	\$0.00		\$
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$ -	\$ -	\$0.00		\$
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery						
/ariance - Ontario Clean Energy Benefit Act ⁸	1508	\$ -	\$ -	\$0.00		\$
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery						
Carrying Charges	1508	\$ -	\$ -	\$0.00		\$
Other Regulatory Assets - Sub-Account - Other 4	1508	\$ -	\$ -	\$0.00		\$
Retail Cost Variance Account - Retail	1518	-\$ 401		-\$29,062.73	-\$28,529.00	-\$
Misc. Deferred Debits Renewable Generation Connection Capital Deferral Account	1525	\$ - \$ 4	\$ - \$ 1	\$0.00	\$000.00	\$
Renewable Generation Connection Capital Deferral Account	1531 1532	\$ 30		\$272.75 \$2,092.60	\$268.00 \$2,117.00	\$6
Renewable Generation Connection Funding Adder Deferral Account	1533	\$ -	\$ -	\$0.00	Ψ2,117.00	3
Smart Grid Capital Deferral Account	1534	\$ -	\$ -	\$0.00		S
Smart Grid OM&A Deferral Account	1535	\$ 190	\$ 63	\$13,460.07	\$13,207.00	-5
Smart Grid Funding Adder Deferral Account	1536	\$ -	\$ -	\$0.00		
Retail Cost Variance Account - STR	1548	\$ 362	\$ 121	\$25,839.22	\$25,357.00	
Board-Approved CDM Variance Account	1567	\$ -	\$ -	\$0.00		\$
Extra-Ordinary Event Costs	1572	\$ -	\$ -	\$0.00		\$
Deferred Rate Impact Amounts	1574	\$ -	\$ -	\$0.00		\$
RSVA - One-time	1582	\$ -	\$ -	\$0.00		s
Other Deferred Credits	2425	-\$ 72	-\$ 32	-\$6,751.59	-\$4,944.00	\$1,70
Group 2 Sub-Total		\$113	3 \$29	\$5,850	\$7,476	\$1,
Deferred Payments in Lieu of Taxes PILs and Tax Variance for 2006 and Subsequent Years	1562	\$ -	\$ -	\$0		
excludes sub-account and contra account below)	1592	\$ -	\$ -	\$0		
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT nput Tax Credits (ITCs)	1592	\$ -	\$	\$1		
		Ψ -				
Fotal of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$5.124	\$ -\$1.716	-\$359,387	-\$579.886	\$1

		Projected Inte	rest on Dec-31-	12 Balances	2.1.7 RRR	
Account Descriptions	Account Number	Projected Interest from Jan 1, 2013 to December 31, 2013 on Dec 31 -12 balance adjusted for disposition during 2013 ⁶	Projected Interest from January 1, 2014 to April 30, 2014 on Dec 31 -12 balance adjusted for disposition during 2013 ⁶	Total Claim	As of Dec 31-12	Variance RRR vs. 2012 Balance (Principal + Interest)
LRAM Variance Account	1568	\$ 217	\$ 71	\$15,224	\$15,278	\$342
Total including Account 1568		-\$4,907	-\$1,645	-\$344,163	-\$564,608	\$2,107
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 10	1555	\$ -	\$ -	\$0		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	\$ -	\$ -	\$0		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555	\$ -	\$ -	\$0		\$0
Smart Meter OM&A Variance ¹⁰	1556	\$ -	\$	\$0		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575			\$0		\$0
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576			\$0		\$0
The following is not included in the total claim but are included on a memo basis:		l				
Deferred PILs Contra Account 5	1563	\$ -	\$ -	\$0		\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -	\$ -	\$0		\$0
Disposition and Recovery of Regulatory Balances ⁷	1595			-\$168,582	-\$168,582	\$0

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transit

Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ob If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fro disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit: "By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will

The Board requires that disposition of Account 1576 and Account 1576 shall require the use of separate rate riders. In the and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in a the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).



Deferral/Variance Account Workform for 2014 Filers

Accounts that produced a variance on the 2014 continuity schedule are listed below. Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2012 Balance (Principal + Interest)	Explanation
Group 1 Accounts			
RSVA - Wholesale Market Service Charge	1580	\$ (1.00)	
RSVA - Global Adjustment	1589	\$ (1.00)	
Group 2 Accounts			
Retail Cost Variance Account - Retail	1518	\$ (1.00)	
Renewable Generation Connection Capital Deferral Account	1531	\$ 0.35	
Renewable Generation Connection OM&A Deferral Account	1532	\$ 64.08	adjusted to remove labour from IR Board Staff #26 c
Smart Grid OM&A Deferral Account	1535	\$ (0.18)	
Retail Cost Variance Account - STR	1548	\$ 1.00	
Other Deferred Credits	2425	\$ 1,703.32	Final adjustment booked in 2013 for building variance
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$ (1.00)	
LRAM Variance Account	1568	\$ 342.30	adjustment to 2012 balances from OPA final figures received Aug 2013



In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a most recent 12-month actual volumetric data, use the most recent 12-month actual data. Do not

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Metered kWh
Residential Urban Year-Round	kWh	3,083	26,136,195
Residential Suburban Year Round	kWh	799	8,695,283
Residential Suburban Seasonal	kWh	1,590	9,089,444
General Service Less Than 50 KW	kWh	718	14,961,323
General service 50 to 4,999 KW	kW	36	31,413,984
Sentinel Lighting	kW	45	41,718
Street Lighting	kW	953	594,785
Total		7,224	90,932,732

¹ For Account 1562, the allocation to customer classes should be performed on the basis of the test year dist Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562

² Residual Account balance to be allocated to rate classes in proportion to the recovery share as established



a material difference between the latest Board-approved volumetric forecast and the enter data for the MicroFit class.

Metered kW	Billed kWh for Non- RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue ¹	1590 Recovery Share Proportion
	3,945,775	-		
	•	-		
	180,398	-		
	3,093,476	-		
78,682	31,406,987	78,664		
127	33,179	101		
1,675	594,785	1,675		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
80,484	39,254,601	80,440	-	0%

ribution revenue allocation to customer classes found in the account balances

when rate riders were implemented.

1595 Recovery Share Proportion (2008) ²	1595 Recovery Share Proportion (2009) ²	1595 Recovery Share Proportion (2010) ²	1595 Recovery Share Proportion (2011) ²
30%		30%	
10%		10%	
12%		12%	
16%		16%	
31%		31%	
0%		0%	
1%		1%	
100%	0%	100%	0%

Balance as per Sheet 2 Variance

1568 LRAM Variance
Account Class
Allocation
(\$ amounts)
\$ -
\$ 15,224
-\$ 15,224



Deferral/Variance Account Workform for 2014 Filers

		Amounts from Sheet 2	Allocator	Residential Urban Year- Round	Residential Suburban Year Round	Residential Suburban Seasonal	General Service Less Than 50 KW	General service 50 to 4,999 KW	Sentinel Lighting	Street Lighting
LV Variance Account	1550	87,576	kWh	25,171	8,374	8,754	14,409	30,254	40	573
RSVA - Wholesale Market Service Charge	1580	(166,462)	kWh	(47,845)	(15,918)	(16,639)	(27,388)	(57,507)	(76)	(1,089)
RSVA - Retail Transmission Network Charge	1584	(41,336)	kWh	(11,881)	(3,953)	(4,132)	(6,801)	(14,280)	(19)	(270)
RSVA - Retail Transmission Connection Charge	1586	128,243	kWh	36,860	12,263	12,819	21,100	44,303	59	839
RSVA - Power (excluding Global Adjustment)	1588	482,006	kWh	138,540	46,091	48,180	79,305	166,516	221	3,153
RSVA - Global Adjustment	1589	(903,781)	Non-RPP kWh	(90,846)	0	(4,153)	(71,223)	(723,101)	(764)	(13,694)
Recovery of Regulatory Asset Balances	1590	0		0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0		0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	48,514	kWh	14.662	5.088	5.640	7.845	14.948	21	311
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0		0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)	.,,,,	538,542		155,507	51,946	54,622	88,470	184,235	246	3,516
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and						i i				_
Recovery Variance - Ontario Clean Energy Benefit Act	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and										
Recovery Carrying Charges	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0		0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(29,063)	# of Customers	(12.403)	(3.214)	(6.397)	(2.889)	(145)	(181)	(3.834)
Misc. Deferred Debits	1525	0		0	0	0	0	0	0	0
Renewable Generation Connection Capital Deferral Account	1531	273	# of Customers	116	30	60	27	1	2	36
Renewable Generation Connection OM&A Deferral Account	1532	2.093	# of Customers	893	231	461	208	10	13	276
Renewable Generation Connection Funding Adder Deferral Account	1533	0	# Of Oddiomoro	0	0	0	0	0	0	0
Smart Grid Capital Deferral Account	1534	0		0	0	0	0	0	0	0
Smart Grid OM&A Deferral Account	1535	13,460	# of Customers	5.744	1.489	2.963	1.338	67	84	1,776
Smart Grid Funding Adder Deferral Account	1536	0	# Of Oddiomoro	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	25.839	# of Customers	11.027	2.858	5.687	2.568	129	161	3,409
Board-Approved CDM Variance Account	1567	0		ρ	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0		0	0	0	0	0	0	0
RSVA - One-time	1582	0		0	0	0	0	0	0	0
Other Deferred Credits	2425	(6.752)	# of Customers	(2.881)	(747)	(1,486)	(671)	(34)	(42)	(891)
Total of Group 2 Accounts	2 120	5,850	" or oddiomore	2,497	647	1,288	581	29	36	772
Deferred Payments in Lieu of Taxes	1562	0		0		0	1 0	0		0
PILs and Tax Variance for 2006 and Subsequent Years		1 0		0	0	0	0	U	0	H
(excludes sub-account and contra account)	1592	0		0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years -	4500	-		0	0	0	0			0
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	1		U	0	U	U	0	0	U
Total of Account 1562 and Account 1592		1		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	15.224	1	6.408	3.060	5.709	1 2	46		
(Account 1568 - total amount allocated		15,224	1	0,400	3,000	5,709		40		L
(Account 1500 - total amount allocated	Variance	15,224								

Total Balance Allocated to each class (exclud	ing 1589)	559,617		164,412	55,653	61,619	89,053	184,310	282	4,288
Total Balance Allocated to each class from Acco	ount 1589	(903,781)		(90,846)	0	(4,153)	(71,223)	(723,101)	(764)	(13,694)
Total Balance Allocated to each class (includ	ing 1589)	(344,164)		73,566	55,653	57,465	17,830	(538,791)	(482)	(9,406)
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0		0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	Distribution Rev.	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0



Deferral/Variance Account for 2014 Filers

		Amounts from Sheet 2	Allocator						
LV Variance Account	1550	87.576	kWh	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(166,462)	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	(41,336)	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	128,243	kWh	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	482.006	kWh	0	0	0	0	0	0
RSVA - Global Adjustment	1589	(903,781)	Non-RPP kWh	0	0	0	0	0	0
Recovery of Regulatory Asset Balances	1590	(903,761)	NOII-REE KVVII	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	KVVII	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	48,514	kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	KVVII	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)	1595	538.542		0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		538,542		U	U	U	U	U	U
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0		0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0		0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0		0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0		0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and									
Recovery Variance - Ontario Clean Energy Benefit Act	1508	0		0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	1	_		_	_	_	_	_	_
Recovery Carrying Charges	1508	0		0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0		0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(29,063)	# of Customers	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	ii oi ouotomoio	0	0	0	0	0	0
Renewable Generation Connection Capital Deferral Account	1531	273	# of Customers	0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	2.093	# of Customers	0	0	0	0	0	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0	# Of Oddiofficia	0	0	0	0	0	0
Smart Grid Capital Deferral Account	1534	0		0	0	0	0	0	0
Smart Grid OM&A Deferral Account	1535	13,460	# of Customers	0	0	0	0	0	0
Smart Grid Funding Adder Deferral Account	1536	0	# Of Oddiomicis	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	25,839	# of Customers	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	# 01 Custoffiels	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0		0	0	0	0	0	0
RSVA - One-time	1574	0		0	0	0	0	0	0
Other Deferred Credits	2425	(6.752)	# of Customers	0	0	0	0	0	0
Total of Group 2 Accounts	2423	5.850	# 01 Customers	0	0	0	0	0	0
Total of Group 2 Accounts		5,850		0		U	U	U	U
Deferred Payments in Lieu of Taxes	1562	0		0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years		·			-	-		· ·	-
(excludes sub-account and contra account)	1592	0		0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years -	 				 	 		-	
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	1		0	0	0	0	0	0
Total of Account 1562 and Account 1592		1		0	0	0	0	0	0
Total of Account 1962 and Account 1992		1		U	U	U	U	U	U
LRAM Variance Account (Enter dollar amount for each class)	1568	15,224							
(Account 1568 - total amount allocated t		15,224							
(Account 1900 - total amount anocateu t	Variance	0							
Total Balance Allocated to each class (exclude	ing 1500\	559.617		0	0	0	0	0	0
		(903,781)		0	0	0	0	0	0
Total Balance Allocated to each class from Acco		(344.164)		0	0	0	0	0	0
I Otal Balance Allocated to each class (include	iiig 1589)	(344,104)		U	U	U	U	ı	U
IEDC CCAAD Transition DD9 E Amounto Balance Beturn C	1575			0		0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	Distribution D	•	0	•	0	-	
Accounting Changes Under CGAAP Balance + Return Component	1576	0	Distribution Rev.	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0



Deferral/Variance Account for 2014 Filers

		Amounts from Sheet 2	Allocator							
LV Variance Account	1550	87.576	kWh	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(166,462)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	(41,336)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	128,243	kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	482,006	kWh	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	(903,781)	Non-RPP kWh	0	0	0	0	0	0	0
Recovery of Regulatory Asset Balances	1590	0	NOTITE ROOM	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	KVVII	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2000)	1595	48,514	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	KVVII	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)	1000	538,542		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	.000			-	· ·		-			-
Recovery Variance - Ontario Clean Energy Benefit Act	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0		0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(29.063)	# of Customers	0	0	0	0	0	0	0
Misc. Deferred Debits	1518	(-//	# or Customers		0		0	0	0	0
Renewable Generation Connection Capital Deferral Account	1525	0 273	# of Customers	0	0	0	0	0	0	0
Renewable Generation Connection Capital Deferral Account Renewable Generation Connection OM&A Deferral Account	1531	2.093	# of Customers			-		-		-
Renewable Generation Connection OM&A Deferral Account Renewable Generation Connection Funding Adder Deferral Account	1532	2,093	# or Customers	0	0	0	0	0	0	0
Smart Grid Capital Deferral Account	1533	0		0	0	0	0	0	0	0
Smart Grid OM&A Deferral Account	1535	13,460	# of Customers	0	0	0	0	0	0	0
Smart Grid Funding Adder Deferral Account	1536	0	# 01 Custoffiers	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	25,839	# of Customers	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	# 01 Custoffiers	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0		0	0	0	0	0	0	0
RSVA - One-time	1582	0		0	0	0	0	0	0	0
Other Deferred Credits	2425	(6.752)	# of Customers	0	0	0	0	0	0	0
Total of Group 2 Accounts	2423	5.850	# 01 Custoffiers	0	0	0	0	0	0	0
Total of Group 2 Accounts		3,030		U	U	U	U	U	U	U
Deferred Payments in Lieu of Taxes	1562	0		0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years										
(excludes sub-account and contra account)	1592	0		0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years -	1592	1		0	0	0	0	0	0	0
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	1		U	0	U	U	U	U	U
Total of Account 1562 and Account 1592		1		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	15,224	1							
(Account 1568 - total amount allocated to		15,224								
,	Variance	0								
Total Balance Allocated to each class (excluding	ng 1589)	559,617		0	0	0	0	0	0	0
Total Balance Allocated to each class from Accou	unt 1589	(903,781)		0	0	0	0	0	0	0
Total Balance Allocated to each class (including	ng 1589)	(344,164)		0	0	0	0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0		0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	Distribution Rev.	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
Residential Urban Year-Round	kWh	26,136,195	\$ 164,412	0.0063
Residential Suburban Year Round	kWh	8,695,283	\$ 55,653	0.0064
Residential Suburban Seasonal	kWh	9,089,444	\$ 61,619	0.0068
General Service Less Than 50 KW	kWh	14,961,323	\$ 89,053	0.0060
General service 50 to 4,999 KW	kW	78,682	\$ 184,310	2.3425
Sentinel Lighting	kW	127	\$ 282	2.2231
Street Lighting	kW	1,675	\$ 4,288	2.5599
		-	\$ -	
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$	-
		-	\$	
		-	\$ -	-
	•	-	\$ -	-
		-	\$ -	-
	•	-	\$ -	-
		-	\$ -	
Total			\$ 559,617	

Rate Rider Calculation for RSVA - Power - Global Adjustment

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment
Residential Urban Year-Round	kWh	3,945,775	-\$ 90,846	- 0.0230
Residential Suburban Year Round	kWh	-	\$ -	-
Residential Suburban Seasonal	kWh	180,398	-\$ 4,153	- 0.0230
General Service Less Than 50 KW	kWh	3,093,476	-\$ 71,223	- 0.0230
General service 50 to 4,999 KW	kWh	31,406,987	-\$ 723,101	- 0.0230
Sentinel Lighting	kWh	33,179	-\$ 764	- 0.0230
Street Lighting	kWh	594,785	-\$ 13,694	- 0.0230
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
_		-	\$ -	-
Total			-\$ 903,781	

EB-2013-0174 Veridian Connections Inc. Settlement Proposal Date Filed: March 26, 2014 Attachment G

Attachment 'G'

Revenue Requirement Workform





Version 4.00

Utility Name	Veridian Connections Inc.	
Service Territory	Harmonized	
Assigned EB Number	EB-2013-0174	
Name and Title	Laurie McLorg, VP Financial Services	
Phone Number	905-427-9870 X2230	
Email Address	lmclorg@veridian.on.ca	

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



1. Info 6. Taxes_PILs

2. Table of Contents 7. Cost of Capital

3. Data_Input_Sheet 8. Rev_Def_Suff

4. Rate_Base 9. Rev_Reqt

5. Utility Income

Notes:

(1) Pale green cells represent inputs

Pale green boxes at the bottom of each page are for additional notes

(3) Pale yellow cells represent drop-down lists

(4) Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.

(5) Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel



Data Input (1)

		Initial Application	(2)	Adjustments	Settlement Agreement	(6)	Adjustments	Per Board Decision	
1	Rate Base Gross Fixed Assets (average)	\$425,051,718		(\$7,355,942)	\$ 417.695.776			\$417,695,776	
	Accumulated Depreciation (average) Allowance for Working Capital:	(\$224,623,747)	(5)	\$2,007,926	222,615,821)			(\$222,615,821)	
	Controllable Expenses Cost of Power	\$28,283,692 \$284,142,396		(\$2,000,000) \$10,664,384	\$ 26,283,692 294,806,780			\$26,283,692 \$294,806,780	
	Working Capital Rate (%)	13.80%	(9)		13.40%	(9)		13.40%	(9)
2	Utility Income Operating Revenues:								
	Distribution Revenue at Current Rates Distribution Revenue at Proposed Rates Other Revenue:	\$49,080,522 \$52,199,570		\$269,502 (\$2,269,392)	\$49,350,024 \$49,930,178				
	Specific Service Charges Late Payment Charges	\$1,789,404 \$494,459		\$160,775 \$0	\$1,950,179 \$494,459				
	Other Distribution Revenue Other Income and Deductions	\$969,428 \$514,173		(\$936) \$ 0	\$968,492 \$514,173				
	Total Revenue Offsets	\$3,767,464	(7)	\$159,839	\$3,927,303		\$0	\$3,927,303	
	Operating Expenses: OM+A Expenses	\$00,000,000		(\$0,000,000)	\$ 00 000 000			\$00,000,000	
	Depreciation/Amortization	\$28,283,692 \$10,672,290		(\$2,000,000) (\$25,301)	\$ 26,283,692 10,646,989			\$26,283,692 \$10,646,989	
	Property taxes Other expenses								
3	Taxes/PILs Taxable Income:								
	raxable income:	(\$5,142,079)	(3)		(\$4,984,893)				
	Adjustments required to arrive at taxable income Utility Income Taxes and Rates:		` '						
	Income taxes (not grossed up)	\$822,451			\$908,264				
	Income taxes (grossed up)	\$1,104,395			\$1,220,938				
	Federal tax (%) Provincial tax (%)	15.00% 10.53%			15.00% 10.61%				
	Income Tax Credits	(\$98,133)			(\$98,133)				
4	Capitalization/Cost of Capital Capital Structure:								
	Long-term debt Capitalization Ratio (%)	56.0%			56.0%			56.0%	
	Short-term debt Capitalization Ratio (%) Common Equity Capitalization Ratio (%)	4.0%	(8)		4.0%	(8)		4.0%	(8)
	Prefered Shares Capitalization Ratio (%)	40.0%			40.0%			40.0%	
		100.0%			100.0%			100.0%	
	Cost of Capital								
	Long-term debt Cost Rate (%)	5.10%			4.94%			4.94%	
	Short-term debt Cost Rate (%) Common Equity Cost Rate (%) Prefered Shares Cost Rate (%)	2.07% 8.98%			2.11% 9.36%			2.11% 9.36%	
	• •								

Notes:

Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets General 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)

- (1)
 - Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use
- colimn M and Adjustments in column I
- Net of addbacks and deductions to arrive at taxable income.
- Average of Gross Fixed Assets at beginning and end of the Test Year
 Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

 Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected. (4) (5) (6)

- Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement 4.0% unless an Applicant has proposed or been approved for another amount.

 Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.



Rate Base and Working Capital

Rate Base

	. tate Dace						
Line No.	Particulars	_	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(3)	\$425,051,718	(\$7,355,942)	\$417,695,776	\$ -	\$417,695,776
2	Accumulated Depreciation (average)	(3)	(\$224,623,747)	\$2,007,926	(\$222,615,821)	\$ -	(\$222,615,821)
3	Net Fixed Assets (average)	(3)	\$200,427,971	(\$5,348,016)	\$195,079,955	\$ -	\$195,079,955
4	Allowance for Working Capital	(1)	\$43,114,800	(\$88,677)	\$43,026,123	\$ -	\$43,026,123
5	Total Rate Base	_	\$243,542,771	(\$5,436,693)	\$238,106,078	<u> </u>	\$238,106,078

(1) Allowance for Working Capital - Derivation

Cantuallable Funcione		#00 000 000	(\$0,000,000)	#00 000 000	•	#00 000 000
Controllable Expenses		\$28,283,692	(\$2,000,000)	\$26,283,692	\$ -	\$26,283,692
Cost of Power		\$284,142,396	\$10,664,384	\$294,806,780	\$ -	\$294,806,780
Working Capital Base		\$312,426,088	\$8,664,384	\$321,090,472	\$ -	\$321,090,472
Working Capital Rate %	(2)	13.80%	-0.40%	13.40%	0.00%	13.40%
Working Capital Allowance		\$43.114.800	(\$88,677)	\$43.026.123		\$43.026.123

Notes (2)

10

Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2014 cost of service applications is 13%.

Average of opening and closing balances for the year.



Utility Income

Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision				
1	Operating Revenues: Distribution Revenue (at Proposed Rates)	\$52,199,570	(\$2,269,392)	\$49,930,178	\$ -	\$49,930,178				
2		(1)\$3,767,464	\$159,839	\$3,927,303	\$ -	\$3,927,303				
3	Total Operating Revenues	\$55,967,034	(\$2,109,553)	\$53,857,481	<u> </u>	\$53,857,481				
4	Operating Expenses: OM+A Expenses	\$28,283,692	(\$2,000,000)	\$26,283,692	\$ -	\$26,283,692				
5	Depreciation/Amortization	\$10,672,290	(\$25,301)	\$10,646,989	\$ -	\$10,646,989				
6	Property taxes	\$ -	\$ -		\$ -					
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -				
8	Other expense	<u> </u>	<u> </u>		<u> </u>					
9	Subtotal (lines 4 to 8)	\$38,955,982	(\$2,025,301)	\$36,930,681	\$ -	\$36,930,681				
10	Deemed Interest Expense	\$7,158,599	(\$367,429)	\$6,791,170	<u> </u>	\$6,791,170				
11	Total Expenses (lines 9 to 10)	\$46,114,581	(\$2,392,730)	\$43,721,851	\$ -	\$43,721,851				
12	Utility income before income taxes	\$9,852,453	\$283,177	\$10,135,630	<u> </u>	\$10,135,630				
13	Income taxes (grossed-up)	\$1,104,395	\$116,542	\$1,220,938	\$ -	\$1,220,938				
14	Utility net income	\$8,748,058	\$166,635	\$8,914,693	<u> \$ -</u>	\$8,914,693				
<u>Notes</u>	Other Revenues / Revenue Offsets									
(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$1,789,404 \$494,459 \$969,428 \$514,173	\$160,775 \$ - (\$936) \$ -	\$1,950,179 \$494,459 \$968,492 \$514,173		\$1,950,179 \$494,459 \$968,492 \$514,173				
	Total Revenue Offsets	\$3,767,464	\$159,839	\$3,927,303	<u>\$-</u>	\$3,927,303				



Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision	
	Determination of Taxable Income				
1	Utility net income before taxes	\$8,748,056	\$8,914,692	\$8,914,692	
2	Adjustments required to arrive at taxable utility income	(\$5,142,079)	(\$4,984,893)	(\$5,142,079)	
3	Taxable income	\$3,605,977	\$3,929,799	\$3,772,613	
	Calculation of Utility income Taxes				
4	Income taxes	\$822,451	\$908,264	\$908,264	
6	Total taxes	\$822,451	\$908,264	\$908,264	
7	Gross-up of Income Taxes	\$281,944	\$312,674	\$312,674	
8	Grossed-up Income Taxes	\$1,104,395	\$1,220,938	\$1,220,938	
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$1,104,395	\$1,220,938	\$1,220,938	
10	Other tax Credits	(\$98,133)	(\$98,133)	(\$98,133)	
	Tax Rates				
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	15.00% 10.53% 25.53%	15.00% 10.61% 25.61%	15.00% 10.61% 25.61%	

Notes



Capitalization/Cost of Capital

Line No.	Particulars	Capitaliz	ation Ratio	Cost Rate	Return							
		Initial A	pplication									
		(%)	(\$)	(%)	(\$)							
	Debt											
1	Long-term Debt	56.00%	\$136,383,952	5.10%	\$6,956,945							
2 3	Short-term Debt Total Debt	4.00% 60.00%	\$9,741,711 \$146,125,663	<u>2.07%</u> 4.90%	\$201,653							
3	Total Debt	60.00%	\$140,125,005	4.90%	\$7,158,599							
	Equity											
4	Common Equity	40.00%	\$97,417,108	8.98%	\$8,748,056							
5	Preferred Shares	0.00%	\$ -	0.00%	<u> </u>							
6	Total Equity	40.00%	\$97,417,108	8.98%	\$8,748,056							
7	Total	100.00%	\$243,542,771	6.53%	\$15,906,655							
,	Total	100.00 %	\$243,342,771	0.55 /6	\$15,900,055							
Settlement Agreement												
	Dalet	(%)	(\$)	(%)	(\$)							
1	Debt Long-term Debt	56.00%	\$133,339,404	4.94%	\$6,590,208							
2	Short-term Debt	4.00%	\$9,524,243	2.11%	\$200,962							
3	Total Debt	60.00%	\$142,863,647	4.75%	\$6,791,170							
			· , , ,									
	Equity											
4	Common Equity	40.00%	\$95,242,431	9.36%	\$8,914,692							
5	Preferred Shares	0.00%	\$-	0.00%	\$ -							
6	Total Equity	40.00%	\$95,242,431	9.36%	\$8,914,692							
7	Total	100.00%	\$238,106,078	6.60%	\$15,705,861							
•			Ψ200,100,010	0.0070	Ψ10,100,001							
		Per Boar	rd Decision									
		(%)	(\$)	(%)	(\$)							
	Debt	(70)	(Φ)	(70)	(Φ)							
8	Long-term Debt	56.00%	\$133,339,404	4.94%	\$6,590,208							
9	Short-term Debt	4.00%	\$9,524,243	2.11%	\$200,962							
10	Total Debt	60.00%	\$142,863,647	4.75%	\$6,791,170							
44	Equity Facility	40.000/	COE 040 404	0.200/	CO 044 000							
11 12	Common Equity Preferred Shares	40.00% 0.00%	\$95,242,431 \$ -	9.36% 0.00%	\$8,914,692 \$ -							
13	Total Equity	40.00%	\$95,242,431	9.36%	\$8,914,692							
.5	rotal Equity	10.0070	ΨΟΟ,ΣΤΣ,ΤΟΙ	0.0070	ψ0,017,002							
14	Total	100.00%	\$238,106,078	6.60%	\$15,705,861							

Notes (1)

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



Revenue Deficiency/Sufficiency

		Initial Appli	cation	Settlement A	greement	Per Board Decision		
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	
1	Revenue Deficiency from Below		\$3,119,042		\$580,149		\$580,149	
2	Distribution Revenue	\$49,080,522	\$49,080,528	\$49,350,024	\$49,350,029	\$49,350,024	\$49,350,029	
3	Other Operating Revenue Offsets - net	\$3,767,464	\$3,767,464	\$3,927,303	\$3,927,303	\$3,927,303	\$3,927,303	
4	Total Revenue	\$52,847,986	\$55,967,034	\$53,277,327	\$53,857,481	\$53,277,327	\$53,857,481	
5 6	Operating Expenses Deemed Interest Expense	\$38,955,982 \$7,158,599	\$38,955,982 \$7,158,599	\$36,930,681 \$6,791,170	\$36,930,681 \$6,791,170	\$36,930,681 \$6,791,170	\$36,930,681 \$6,791,170	
8	Total Cost and Expenses	\$46,114,581	\$46,114,581	\$43,721,851	\$43,721,851	\$43,721,851	\$43,721,851	
9	Utility Income Before Income Taxes	\$6,733,405	\$9,852,453	\$9,555,476	\$10,135,630	\$9,555,476	\$10,135,630	
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$5,142,079)	(\$5,142,079)	(\$4,984,893)	(\$4,984,893)	(\$4,984,893)	(\$4,984,893)	
11	Taxable Income	\$1,591,326	\$4,710,374	\$4,570,583	\$5,150,737	\$4,570,583	\$5,150,737	
12 13	Income Tax Rate	25.53% \$406,254	25.53% \$1,202,526	25.61% \$1,170,494	25.61% \$1,319,068	25.61% \$1,170,494	25.61% \$1,319,068	
	Income Tax on Taxable Income			(000 100)				
14 15	Income Tax Credits Utility Net Income	(\$98,133) \$6,425,284	(\$98,133) \$8,748,058	(\$98,133) \$8,483,115	(\$98,133) \$8,914,693	(\$98,133) \$8,483,115	(\$98,133) \$8,914,693	
16	Utility Rate Base	\$243,542,771	\$243,542,771	\$238,106,078	\$238,106,078	\$238,106,078	\$238,106,078	
17	Deemed Equity Portion of Rate Base	\$97,417,108	\$97,417,108	\$95,242,431	\$95,242,431	\$95,242,431	\$95,242,431	
18	Income/(Equity Portion of Rate Base)	6.60%	8.98%	8.91%	9.36%	8.91%	9.36%	
19	Target Return - Equity on Rate Base	8.98%	8.98%	9.36%	9.36%	9.36%	9.36%	
20	Deficiency/Sufficiency in Return on Equity	-2.38%	0.00%	-0.45%	0.00%	-0.45%	0.00%	
21	Indicated Rate of Return	5.58%	6.53%	6.41%	6.60%	6.41%	6.60%	
22	Requested Rate of Return on Rate Base	6.53%	6.53%	6.60%	6.60%	6.60%	6.60%	
23	Deficiency/Sufficiency in Rate of Return	-0.95%	0.00%	-0.18%	0.00%	-0.18%	0.00%	
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$8,748,056 \$2,322,773 \$3,119,042 (1)	\$8,748,056 \$1	\$8,914,692 \$431,577 \$580,149 (1)	\$8,914,692 \$1	\$8,914,692 \$431,577 \$580,149 (1)	\$8,914,692 \$1	

Notes

1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



Revenue Requirement

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
1 2 3	OM&A Expenses Amortization/Depreciation Property Taxes	\$28,283,692 \$10,672,290 \$ -		\$26,283,692 \$10,646,989		\$26,283,692 \$10,646,989	
5 6 7	Income Taxes (Grossed up) Other Expenses Return	\$1,104,395 \$ -		\$1,220,938		\$1,220,938	
•	Deemed Interest Expense Return on Deemed Equity	\$7,158,599 \$8,748,056		\$6,791,170 \$8,914,692		\$6,791,170 \$8,914,692	
8	Service Revenue Requirement (before Revenues)	\$55,967,033		\$53,857,480		\$53,857,480	
9 10	Revenue Offsets Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	\$3,767,464 \$52,199,569		\$3,927,303 \$49,930,177		\$3,927,303 \$49,930,177	
11 12	Distribution revenue Other revenue	\$52,199,570 \$3,767,464		\$49,930,178 \$3,927,303		\$49,930,178 \$3,927,303	
13	Total revenue	\$55,967,034		\$53,857,481		\$53,857,481	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$1</u>	(1)	\$1_	(1)	<u>\$1</u>	(1)
Notes (1)	Line 11 - Line 8						

EB-2013-0174 Veridian Connections Inc. Settlement Proposal Date Filed: March 26, 2014 Attachment H

Attachment 'H' Draft Accounting Order

Draft Accounting Order

Veridian Connections Inc.

EB-2013-0174

May 1, 2014

Veridian Connections Inc. ("Veridian") shall establish the following Variance Account effective May 1, 2014:

Account 1533, Renewable Generation Connection Funding Adder Deferral Account, "Sub-account Provincial Rate Protection Payment Variances"

Veridian is planning a number of Renewable Generation Connection investments which may be eligible for rate protection under the provisions of per O. Reg. 330/09 (Cost Recovery Re Section 79.1 of the [OEB] Act. Eligible investments are as described under section 79.1 of the Ontario Energy Board Act, 1998.

The purpose of the variance account is to track the variance between Veridian's revenue requirement ¹ required to support the portion of the investments that are eligible for rate protection, and the rate protection payments collected from the Independent Electricity Systems Operator (IESO).

Veridian will calculate and record on an annual basis, as a variance in the variance account, the net of 1) the revenue requirement associated with the portion of the capital and / or operating costs that are eligible for provincial rate protection, as incurred by Veridian for eligible renewable enabling and expansion investments for the period of 2014 through 2018, and 2) the payment amounts collected by Veridian from the IESO as a result of any Board order(s) directing such payments from the IESO to Veridian. The balance will not attract carrying charges.

The prudence of the planned investments, including the costs recorded in the account and their eligibility for provincial rate protection under O. Reg 330/09 and any

¹ See the Board's Filing Requirements for Electricity Distribution Rate applications (dated July 17, 2013) Chapter/Section 2.5.25 and Appendices 2-FA, 2-FB and 2-FC regarding Costs of Eligible Investments for the Connection of Qualifying Generation Facilities and templates for their calculation.

disposition and recovery of variance account balances, are matters that will be addressed and determined in a future proceeding.

The accounting requirements for "Sub-account Provincial Rate Protection Payment Variances" of Account 1533 are provided below in Attachment I



ATTACHMEMT I

Accounting requirements for "Sub-account Provincial Rate Protection Payment Variances" of Account 1533 related to the Provincial Rate Protection under O. Reg. 330/09 as approved by the Board pursuant to section 79.1 of the Ontario Energy Board Act.

- A) Veridian shall use Account 1533, Renewable Generation Connection Funding Adder Deferral Account, "Sub-account Provincial Rate Protection Payment Variances" to record with respect to the Provincial Rate Protection payments under O. Reg. 330/09 at the end of the each fiscal year, the net of
 - The annual revenue requirement impact on an actual basis applicable to inservice capital assets and depreciation, and incurred operation, maintenance and administrative expenses eligible for Provincial Rate Protection, and
 - II. Provincial Rate Protection payments, as approved by the Board, received from the Independent Electricity Systems Operator for the year.
- B) For the purposes of calculating the revenue requirement impacts eligible for the Provincial Rate Protection on an actual basis, Veridian shall ensure the correct allocations and percentages are used to determine the eligible portions of the inservice capital assets and depreciation, and incurred operation maintenance and administrative expenses. No direct benefits as defined in O. Reg. 330/09 associated with the aforementioned capital assets and expenses shall be included in the revenue requirement impact.
- C) There will be a prudence review undertaken for not yet in-service capital assets and incurred expenses. Veridian has provided estimates for these amounts to determine the revenue requirement impacts to derive amounts eligible for the Provincial Rate Protection. At the time of Veridian's request for disposition of the balance in this account in its next rebasing application, the Board will conduct a prudence review of the actual incurred spending for the by then in-service capital assets and expenses. The Board may also determine whether changes to revenue requirement impact amounts require changes to the Provincial Rate Protection payment amounts to be received by Veridian from the Independent Electricity Systems Operator. Upon the completion of this review, Veridian shall continue to on an ongoing basis track and record amounts in the "Sub-account Provincial Rate Protection Variances" as outlined above in paragraph A compliant with any changes the Board may require or approve.

- D) No accounting carrying changes shall accrue on the balance in "Sub-account Provincial Rate Protection Payment Variances."
- E) The Provincial Rate Protection payments, as approved by the Board, received from the Independent Electricity Systems Operator shall be recorded in "Subaccount, Provincial Rate Protection Payments" of Account 4080. The offsetting entry to "Sub-account Provincial Rate Protection Payment Variances" should be to this sub-account of Account 4080.
- F) Detailed records shall be maintained showing the derivation of the amounts recorded in "Sub-account Provincial Rate Protection Payment Variances" including supporting documentation for the calculation of revenue requirement impacts for the Provincial Rate Protection eligible amounts.