

## **APPENDIX 4-11 – NOTICES OF REASSESSMENT**



Ministry of Finance  
33 King St W  
PO Box 622  
Oshawa ON L1H 8H6



0000001

HPL-0060  
HORIZON UTILITIES CORPORATION  
ATTENTION: C/O JOHN BASILIO, SR VP & CFO  
55 JOHN STREET NORTH  
PO BOX 2249 STN LCD 1  
HAMILTON ON L8N 3E4

Issue Date 11-Jun-2013

Business No. 866549090TWO001

Reference No. L0084799552

### Audit Notice of Re-Assessment - Hydro Payment in Lieu

*Electricity Act, 1998, Corporations Tax Act.*

An audit re-assessment has been processed to your account as indicated below:

**Audit Period: 31-Dec-2008**

	Previous	Revised
Total Federal Tax	\$4,072,455.00	\$4,162,324.00
Total Ontario Tax	\$3,583,286.00	\$3,746,285.00
Total Credits	\$0.00	\$0.00
Loss Carry-back	\$0.00	\$0.00
Total Tax Payable	\$7,655,741.00	\$7,908,589.00
Interest		\$57,972.06
Current Penalty		\$0.00
Credits/Payments		(\$7,794,130.62)
<b>Total Assessment</b>		<b>\$172,430.44</b>

As of 11-Jun-2013, including the amount assessed above, you have an overall balance on your account of \$172,492.92.

If you do not agree with this Notice of Re-Assessment you have the right to serve a Notice of Objection on the minister within 180 days of the mailing date of this form. Any amounts that are outstanding as a result of this Notice of Re-Assessment are due and payable even if you have filed, or intend to file, a Notice of Objection. A Notice of Objection may be obtained through the contacts below. If your objection is successful, you will be refunded any overpayment of taxes with interest from the dates the payments were made.

If you have any questions or require additional information, please visit our website or call the Ministry of Finance at the number listed below.

Enclosure

Ministry use only

Enquiries

1 800 263-7776  
1 866 663-3333

Teletypewriter (TTY)  
Internet

1 800 263-7776  
ontario.ca/finance



Ministry of Finance  
33 King St W  
PO Box 622  
Oshawa ON L1H 8H6



0000001

HORIZON UTILITIES CORPORATION  
ATTENTION: C/O JOHN BASILIO, SR VP & CFO  
55 JOHN STREET NORTH  
PO BOX 2249 STN LCD 1  
HAMILTON ON L8N 3E4

HPL-11060

Issue Date 11-Jun-2013

Business No. 866549090TW0001  
Reference No. L0084799552

**Audit Notice of Re-Assessment - Hydro Payment in Lieu**  
*Electricity Act, 1998, Corporations Tax Act*

An audit re-assessment has been processed to your account as indicated below:

**Audit Period: 31-Dec-2008**

	Previous	Revised
Total Federal Tax	\$4,072,455.00	\$4,162,324.00
Total Ontario Tax	\$3,583,288.00	\$3,746,265.00
Total Credits	\$0.00	\$0.00
Loss Carry-back	\$0.00	\$0.00
Total Tax Payable	\$7,655,741.00	\$7,908,589.00
Interest		+ \$57,972.06
Current Penalty		\$0.00
Credits/Payments		(\$7,794,130.62)
<b>Total Assessment</b>		<b>= \$172,430.44</b>

As of 11-Jun-2013, including the amount assessed above, you have an overall balance on your account of \$172,492.92.

If you do not agree with this Notice of Re-Assessment you have the right to serve a Notice of Objection on the return within 180 days of the mailing date of this form. Any amounts that are outstanding as a result of this Notice of Re-Assessment are due and payable even if you have filed, or intend to file, a Notice of Objection. A Notice of Objection may be obtained through the contacts below. If your objection is successful, you will be refunded any overpayment of taxes with interest from the dates the payments were made.

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Enclosure

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Enquiries

1 866 ONT-TAXS  
1 866 868-8297

Fax 1 866 868-3850

Teletypewriter (TTY) 1 800 263-7776  
Internet ontario.ca/finance



Ministry of Finance  
33 King St W  
PO Box 622  
Oshawa ON L1H 8H6



HPL - 1.060

HORIZON UTILITIES CORPORATION  
ATTENTION: C/O JOHN BASILIO, SR VP & CFO  
55 JOHN STREET NORTH  
PO BOX 2249 STN LCD 1  
HAMILTON ON L8N 3E4

Issue Date 11-Jun-2013

Business No. 866549090TVW0001

Reference No. L1158541376

**Audit Notice of Re-Assessment - Hydro Payment in Lieu**  
*Electricity Act, 1998, Corporations Tax Act*

An audit re-assessment has been processed to your account as indicated below:

**Audit Period: 31-Dec-2009**

	Previous	Revised
Total Federal Tax	\$3,542,697.00	\$3,524,776.00
Total Ontario Tax	\$3,324,308.00	\$3,410,947.00
Total Credits	(\$93,825.00)	(\$93,825.00)
Loss Carry-back	\$0.00	\$0.00
Total Tax Payable	\$6,773,180.00	\$6,841,898.00
Interest		\$19,161.05
Current Penalty		\$0.00
Credits/Payments		(\$6,861,059.05)
<b>Total Assessment</b>		<b>\$0.00</b>

As of 11-Jun-2013, including the amount assessed above, you have an overall balance on your account of \$172,492.92.

If you do not agree with this Notice of Re-Assessment you have the right to serve a Notice of Objection on the minister within 180 days of the mailing date of this form. Any amounts that are outstanding as a result of this Notice of Re-Assessment are due and payable even if you have filed, or intend to file, a Notice of Objection. A Notice of Objection may be obtained through the contacts below. If your objection is successful, you will be refunded any overpayment of taxes with interest from the dates the payments were made.

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1 866 668-8297

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ontario.ca/finance



Ministry of Finance  
33 King St W  
PO Box 622  
Oshawa ON L1H 8H8



HPL - 8.060

HORIZON UTILITIES CORPORATION  
ATTENTION: C/O JOHN BASILIO, SR VP & CFO  
55 JOHN STREET NORTH  
PO BOX 2249 STN LCD 1  
HAMILTON ON L8N 3E4

Issue Date 11-Jun-2013

Business No. 866549090TW0001

Reference No. L1158541376

## Audit Notice of Re-Assessment - Hydro Payment in Lieu

*Electricity Act, 1998, Corporations Tax Act*

An audit re-assessment has been processed to your account as indicated below:

**Audit Period: 31-Dec-2009**

	Previous	Revised
Total Federal Tax	\$3,542,697.00	\$3,524,776.00
Total Ontario Tax	\$3,324,308.00	\$3,410,947.00
Total Credits	(\$93,825.00)	(\$93,825.00)
Loss Carry-back	\$0.00	\$0.00
Total Tax Payable	\$6,773,180.00	\$6,841,898.00
Interest		\$19,161.05
Current Penalty		\$0.00
Credits/Payments		(\$6,861,059.05)
<b>Total Assessment</b>		<b>\$0.00</b>

As of 11-Jun-2013, including the amount assessed above, you have an overall balance on your account of \$172,492.92.

If you do not agree with this Notice of Re-Assessment you have the right to serve a Notice of Objection on the minister within 180 days of the mailing date of this form. Any amounts that are outstanding as a result of this Notice of Re-Assessment are due and payable even if you have filed, or intend to file, a Notice of Objection. A Notice of Objection may be obtained through the contacts below. If your objection is successful, you will be refunded any overpayment of taxes with interest from the dates the payments were made.

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Ministry of Finance  
 33 King St W  
 PO Box 622  
 Oshawa ON L1H 8H6



HPL - 1.059

HORIZON UTILITIES CORPORATION  
 ATTENTION: C/O JOHN BASILIO, SR VP & CFO  
 55 JOHN STREET NORTH  
 PO BOX 2249 STN LCD 1  
 HAMILTON ON L8N 3E4

Issue Date 11-Jun-2013

Business No. 866549090TW0001  
 Reference No. L0621670464

**Notice of Assessment - Hydro Payment in Lieu**

*Electricity Act, 1998, Corporations Tax Act*

Your account has been assessed resulting in a balance as indicated below.

Period Ending: 31-Dec-2010	Return As Filed
Total Federal Tax	\$3,317,623.00
Total Ontario Tax	\$2,702,515.00
Total Credits	(\$243,300.00)
Loss Carry-back	\$0.00
Total Tax Payable	\$5,776,838.00
Interest	\$0.00
Current Penalty	\$0.00
Credits/Payments	(\$5,776,838.00)
<b>Total Assessment</b>	<b>\$0.00</b>

As of 11-Jun-2013, including the amount assessed above, you have an overall balance on your account of \$172,492.92.

If you have any questions concerning this Notice of Assessment, please call the number listed below. After discussion with a ministry representative, if you still do not agree with this assessment you have the right to file a Notice of Objection with the Objections and Appeals Branch within 180 days of the issue date of this form. Any taxes, interest and penalties that are outstanding as a result of the assessment are due and payable even if you have filed, or intend to file, a Notice of Objection.

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Ministry of Finance  
33 King St W  
PO Box 622  
Oshawa ON L1H 8H6



HPL - L059

HORIZON UTILITIES CORPORATION  
ATTENTION: C/O JOHN BASILIO, SR VP & CFO  
55 JOHN STREET NORTH  
PO BOX 2249 STN LCD 1  
HAMILTON ON L8N 3E4

Issue Date 11-Jun-2013

Business No. 866549090TWD001  
Reference No. L1695412288

**Notice of Assessment - Hydro Payment in Lieu**  
*Electricity Act, 1998, Corporations Tax Act*

Your account has been assessed resulting in a balance as indicated below.

Period Ending: 31-Dec-2011	Return As Filed
Total Federal Tax	\$4,341,360.00
Total Ontario Tax	\$3,081,002.00
Total Credits	(\$256,232.00)
Loss Carry-back	\$0.00
Total Tax Payable	\$7,166,130.00
Interest	\$21,655.33
Current Penalty	\$0.00
Credits/Payments	(\$7,187,785.33)
<b>Total Assessment</b>	<b>\$0.00</b>

As of 11-Jun-2013, including the amount assessed above, you have an overall balance on your account of \$172,492.92.

If you have any questions concerning this Notice of Assessment, please call the number listed below. After discussion with a ministry representative, if you still do not agree with this assessment you have the right to file a Notice of Objection with the Objections and Appeals Branch within 180 days of the issue date of this form. Any taxes, interest and penalties that are outstanding as a result of the assessment are due and payable even if you have filed, or intend to file, a Notice of Objection.

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Enclosure

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Enquiries

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1 866 668-8297

Fax 1 866 888-3850

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Internet

1 800 263-7776  
ontario.ca/finance



Ministry of Finance  
33 King St W  
PO Box 620  
Oshawa ON L1H 8E9



Issue Date 11-Jun-2013

HPL - 11045

HORIZON UTILITIES CORPORATION  
ATTENTION: C/O JOHN BASILIO, SR VP & CFO  
55 JOHN STREET NORTH  
PO BOX 2249 STN LCD 1  
HAMILTON ON L8N 3E4

Business No. 866549090TW0001  
Reference No. L1434431552

**Statement of Account - Hydro Payment in Lieu**  
Account Balance \$172,492.92

According to our records, you have an outstanding balance on your account as indicated above. In order to avoid any additional interest, the account balance must be received by the Ministry of Finance on or before 28-Jun-2013.

Please note that outstanding balances are subject to collection action.

If payment has been made, please disregard this notice.

If you have any questions or require additional information, please visit our website or call the Ministry of Finance at the number listed below.

Tax Period End	Description	Tax Payable	Penalty/Fee	Interest	Credit/Payment	Balance
31-Dec-2008	Annual Return	\$0.00	\$0.00	\$57,972.06	-\$114,458.38	\$172,430.44
31-Dec-2011	Excess Refund	\$0.00	\$0.00	\$2.30	-\$60.18	\$62.48

Enquiries

1 866 ONT-TAXS  
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Internet ontario.ca/finance

Detach and return with your full payment. ▲



Ministry of Finance  
33 King St W  
PO Box 620  
Oshawa ON L1H 8E9

**Hydro Payment in Lieu  
Account Payment**

ELNS-6

Payments may be made:

- using ONT-TAXS online at ontario.ca/finance
  - in person at certain ServiceOntario locations
  - by mail to 33 King St W, PO Box 620, Oshawa ON L1H 8E9
- Make your cheques or money order in Canadian funds payable to the Ontario Electricity Financial Corporation.  
Payments cannot be made at financial institutions.

Business No.	Reference No.	Balance Due
866549090TW0001	L1434431552	\$172,492.92

HORIZON UTILITIES CORPORATION  
ATTENTION: C/O JOHN BASILIO, SR VP & CFO  
55 JOHN STREET NORTH  
PO BOX 2249 STN LCD 1  
HAMILTON ON L8N 3E4

700 HPL 866549090TW0001 20111231 X8343261444 000 00017249292 9