

CAMBRIDGE AND NORTH DUMFRIES HYDRO INC. 1500 Bishop Street, P.O. Box 1060, Cambridge, ON N1R 5X6 Phone: 519-621-8405 Fax: 519-621-0383

August 28, 2014

Ms. Kirsten Walli, Board Secretary Ontario Energy Board 2300 Yonge Street, Suite 2700, P.O. Box 2319 Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: Cambridge and North Dumfries Hydro Inc., 2014 Electricity Distribution Rate Application, Draft Rate Order, Board File No. EB-2013-0116

On October 28, 2013, Cambridge and North Dumfries Hydro Inc. ("CND") filed an Application with the Ontario Energy Board ("the Board") seeking approval for changes to the rates that CND charges for electricity distribution to be effective May 1, 2014.

On August 14, 2014 the Board issued its Decision on all matters in this Application. In the Decision, the Board directed CND to file with the Board and also forward to all Intervenors, a Draft Rate Order ("DRO"), attaching a proposed Tariff of Rates and Charges reflecting the Board's findings in its Decision, within 14 days of the date of the Decision. Along with the Draft Rate Order, CND has included detailed supporting information and Board models, including the Revenue Requirement Work Form. Detailed Bill Impacts are also included in this filing.

CND's submission will be filed electronically through the Board's web portal and two hard copies will be submitted to the Board Secretary.

Respectfully submitted,

Grant Brooker, CPA, CA Manager, Regulatory Affairs Cambridge and North Dumfries Hydro Inc. Tel 519.621.8405 Ext 2340 Fax 519.621.0383 Email <u>gbrooker@camhydro.com</u> **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 Cambridge and North Dumfries Hydro Inc. for an order approving just and reasonable rates and other charges for electricity distribution to be effective May 1, 2014.

DRAFT RATE ORDER OF CAMBRIDGE AND NORTH DUMFRIES HYDRO INC. FILED AUGUST 28, 2014

1 BACKGROUND:

Cambridge and North Dumfries Hydro Inc. (the "Applicant" or "CND") filed a complete
Cost of Service Application (the "Application") with the Ontario Energy Board (the
"Board" or the "OEB") on October 28, 2013 under section 78 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B) (the "Act"), seeking approval for
changes to the rates that CND charges for electricity distribution, to be effective May 1,
2014. The Board assigned File Number EB-2013-0116 to the Application.

- 8 Energy Probe Research Foundation ("Energy Probe"), the Vulnerable Energy
 9 Consumers Coalition ("VECC") and School Energy Coalition ("SEC") were intervenors in
- 10 the proceeding. CND and the intervenors are collectively referred to as the "Parties".
- 11 On March 6 and 7, 2014 a Settlement Conference was held. A partial settlement was
- reached and a Settlement Proposal was filed with the Board on April 2, 2014.
- 13 The Parties documented that the following issues remained unsettled:

OM&A (Issues 1.1, 1.2, 2.1, 3.1, 4.1, 4.2, 4.3, 5.1, 6.1, 6.2, 7.1, 7.4, 7.7 and 8.6):
 The Parties were not in agreement that the Applicant's proposed OM&A costs for the
 test year were appropriate.

2. Cost of Capital – Long Term Debt Component (Issue 7.5): The Parties were not in
agreement that the Applicant's proposed long term debt cost in the test year was
appropriate.

3. Other Revenues – Interest Component (Issue 7.6): The Parties were not in
agreement that the Applicant's proposed interest revenues for the test year were
appropriate.

4. Rate Design – GS 50 to 999 kW Fixed/Variable Split (Issue 8.3): The Parties were
not in agreement that the Applicant's proposed fixed and variable split for the GS 50 to
999 kW rate class was appropriate.

5. Removal Costs (Issues 7.1, 7.2, 9.1 and 9.2): The Parties were not in agreement on the proper accounting treatment of removal costs in the test year. The Parties were also not in agreement on the inclusion of removal costs in account 1576 over the historic period.

An Oral Hearing on the unsettled issues was held on April 29th and 30th, 2014. The proposed partial settlement was approved and adopted by the Board at that time and is attached to this Draft Rate Order ("DRO") as Appendix A. On April 30, 2014 CND presented its Argument-In-Chief ("AIC") orally to the Board panel. Board staff submissions were received May 8, 2014; the final arguments of VECC and EP were received on May 12, 2014; and the final argument of SEC was received on May 13, 2014. CND filed its Reply Submission on May 26, 2014.

On August 14, 2014 the Board issued its Decision on all matters in this Application. In
the Decision, the Board directed CND to file a Draft Rate Order ("DRO") that reflects the
Board's determinations in the Decision and to file detailed supporting material, including

all relevant calculations showing the impact of the implementation of the Decision on its
proposed revenue requirements, the allocation of the approved revenue requirement to
the classes and the determination of final rates and all approved rate riders, including
bill impacts. Supporting documentation shall include, but not be limited to, the filing of a
completed version of the Revenue Requirement Work Form Excel spreadsheet.
The Board also ordered CND to file with the Board, and also forward to Intervenors, a
DRO that includes revised models in Microsoft Excel format and a proposed Tariff of

47 Rates and Charges reflecting the Board's findings in its Decision, no later than 14 days

48 from date of issuance of the Decision.

49 CND submits this DRO, which incorporates the information directed by the Board from

50 the Board's Decision of August 14, 2014, including the Board findings of the Partial

51 Settlement Agreement, and the Oral Hearing.

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53 Included in this DRO are the following Appendices:

- Appendix A Partial Settlement Agreement
- Appendix B Draft Tariff of Rates and Charges effective May 1, 2014 with an
- 56 implementation date of August 1, 2014
- 57 Appendix C Bill Impacts
- Appendix D Revenue Requirement Work Form
- 59 Appendix E Income Tax/PILS Work Form
- 60 Appendix F EDDVAR Continuity Schedules
- Appendix G Cost Allocation selected input sheets only
- 62 Appendix H Embedded Distribution Charge Calculation
- 63 Appendix I Table of Changes
- 64
- 65 Also included as part of this DRO are the following "live" Excel workbooks:
- CND EB-2013-0116 Revenue Requirement Work Form_20140828
- CND EB-2013-0116 Income Tax/PILS Work Form_20140828
- CND EB-2013-0116 Cost Allocation Model_ 20140828

• CND EB-2014-0116 Embedded Distribution Charge Calculation

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The DRO has been prepared on the basis that CND's new rates will be effective May 1, 71 72 2014 and implemented August 1, 2014. To enable CND to implement the final approved rates August 1, 2014, an approved Rate Order would be required no later 73 than September 15, 2014 to allow for sufficient time for CND to update its Customer 74 Information Systems for the new rates. In accordance with the Decision, CND has 75 calculated a "Foregone Distribution Revenue" rate rider to recover the deferred 76 incremental revenue requirement for the period May 1, 2014 to July 31, 2014, a period 77 78 of three months. CND proposes to recover the Foregone Distribution Revenue over a similar period of three months, i.e. August 1, 2014 to October 31, 2014. 79 80 All adjustments are described herein, with details provided in the supporting Appendices

81 to this document.

82 BILL IMPACTS

A summary of bill impacts is presented in Table 1A. The bill impacts for each customer

class at various consumption levels are shown in Table 1B. Appendix C to this DRO

85 contains a revised Appendix 2-W Bill Impacts for all rate classes.

86	Table 1A:	Summary	y of Monthly	y Bill Impacts
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Customer Class	Consumption	Distribution Rate Impact - Per DRO		Total Bill Imp DRO	act - Per
		\$	%	\$	%
Residential	800 kWh	\$ 1.09	4.31%	\$ 0.64	0.58%
GS < 50 kW	2,000 kWh	\$ (2.05)	-4.25%	\$ (5.37)	-1.97%
GS 50 - 999 kW	60 kW	\$ (54.14)	-16.45%	\$ (209.91)	-7.78%
GS 1000 - 4999 kW	1,000 kW	\$ (1,313.93)	-32.04%	\$ (5,073.21)	-10.34%
Large Users	25,000 kW	\$ (43,044.38)	-69.95%	\$ (155,672.84)	-10.81%
USL (1 connection)	150 kWh	\$ (2.54)	-27.30%	\$ (3.74)	-14.31%
Street Lighting (1 connection)	1 kW	\$ 1.50	10.07%	\$ (2.04)	-5.94%

Rate	Class	kWh	kW	# of Connections	2013 Bill A	2014 Bill as Filed	2014 Bill per DRO B	Difference B - A = C	Bill Impac C/A
					\$	\$	\$	\$	%
Resid	lential	100			25.47	30.36	28.23	2.76	10.829
Time-	of-Use	250			43.29	49.16	45.60	2.30	5.329
		500			73.00	80.50	74.55	1.55	2.139
		800			111.29	118.10	111.93	0.64	0.589
		1,000			137.70	143.17	137.74	0.04	0.039
		1,500			203.72	205.85	202.25	(1.47)	-0.729
		2,000			269.75	268.52	266.76	(2.99)	-1.11
GS <	50 kW	1,000			144.81	152.59	143.83	(0.98)	-0.689
Time-	of-Use	2,000			273.10	274.19	267.73	(5.37)	-1.97
		5,000			657.95	638.95	639.42	(18.52)	-2.829
		10,000			1,299.37	1,246.91	1,258.92	(40.46)	-3.119
		15,000			1,940.80	1,854.87	1,878.41	(62.40)	-3.219
GS 50-	999 kW	20,000	60		2,699.18	2,525.98	2,489.27	(209.91)	-7.78
		40,000	100		5,067.10	4,769.54	4,720.64	(346.47)	-6.84
GS 1,000	-4,999 kW	400,000	1,000		49,068.10	42,749.74	43,994.88	(5,073.21)	-10.349
		1,800,000	5,000		222,283.67	201,413.59	196,468.22	(25,815.45)	-11.619
Large	e Use	13,000,000	25,000		1,440,445.01	1,325,985.31	1,284,772.17	(155,672.84)	-10.819
U	SL	150		1	26.11	23.86	22.37	(3.74)	-14.31
Street	Lighting	150	1	1	34.31	36.22	32.27	(2.04)	-5.94

88 Table 1B: Bill Impacts by Customer Class

89

NOTE: 2014 Bill Impacts exclude Foregone Revenue Rate Riders (Proposed only in effect for 3 months).

90 As described further herein, the Bill Impacts excludes the impact of the Foregone

91 Distribution Revenue rate rider, and includes the disposition of the Deferral and

92 Variance Accounts over a nine month period.

93 SUMMARY OF CHANGES

- 94 Table 2 provides a summary of changes to all aspects of the Rate Application,
- 95 including: (i) Rate Base; and (ii) Revenue Requirement, as a result of the Decision.
- 96 Appendix I Table of Changes provides an itemized list of all of the changes.

	TAE	BLE 2 - SUMMARY	OF CHANGES			
	COS as Filed	Interrogatories	Settlement Submission	Board Decision	Difference Settlement vs. Decision	Difference as Filed vs. Decision
Rate Base:						
Net Fixed Assets	\$110,487,806	\$109,620,816	\$108,337,063	\$109,309,316	\$972,253	(\$1,178,490)
Working Capital (WCB)	\$169,005,383	\$170,022,841	\$172,834,988	\$173,454,631	\$619,643	\$4,449,248
Working Capital Factor (WCF)	13%	13%	13%	13%	0%	0%
Working Capital Allowance	\$21,970,700	\$22,102,969	\$22,468,548	\$22,549,102	\$80,554	\$578,402
Total Rate Base	\$132,458,506	\$131,723,786	\$130,805,612	\$131,858,418	\$1,052,806	(\$600,088)
Revenue Requirement:						
Deemed Interest on Debt	\$3,792,294	\$3,766,746	\$3,740,490	\$3,770,596	\$30,106	(\$21,698)
Return on Equity	\$4,757,910	\$4,931,739	\$4,897,362	\$4,936,779	\$39,417	\$178,869
Total Return on Rate Base	\$8,550,204	\$8,698,485	\$8,637,852	\$8,707,375	\$69,523	\$157,171
OM&A	\$15,803,311	\$14,936,903	\$14,936,903	\$14,497,852	(\$439,051)	(\$1,305,459)
Depreciation	\$4,756,246	\$5,489,102	\$5,531,840	\$5,198,516	(\$333,324)	\$442,270
Property Taxes	\$155,664	\$155,664	\$155,664	\$155,664	\$0	\$0
Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Service Revenue Requirement	\$29,265,424	\$29,280,153	\$29,262,258	\$28,559,406	(\$702,852)	(\$706,018)
Revenue Offsets	\$1,299,379	\$1,299,379	\$1,353,379	\$1,353,379	\$0	\$54,000
Base Revenue Requirements	\$27,966,045	\$27,980,774	\$27,908,879	\$27,206,027	(\$702,852)	(\$760,018)

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99 DECISION SUMMARIZED BY ISSUE:

This Draft Rate Order is presented in order of the issues, with the Board's Decision on those issues included, as well as CND's response and action taken on the Decision. Other issues that were part of the Partial Settlement Agreement, and that were not previously adjusted in the documents included in the Appendices to the Partial Settlement Agreement, are presented either within the issue to which they pertain, or at the end of the identified issues.

106 **ISSUE 1: OM&A**

107 Board Findings – as per page 3 of the Decision

- 108 "CND is proposing a forecast OM&A excluding property taxes of \$14,877,658".
- 109 Please note that CND's proposed OM&A of \$14,877,658 mentioned above includes
- 110 neither removal costs nor property taxes.
- 111 Board Findings as per page 5 of the Decision
- 112 "The Board has reduced OM&A expense for the test year to \$14,970,736. This amount
- 113 is inclusive of 2014 Removal Costs."
- By way of clarification, CND notes that for purposes of completing the models, the total of \$14,970,736 is recorded in two parts:
- OM&A expenses of \$14,497,852 (excluding property taxes) which is comparable
 to OM&A above of \$14,877,658; and
- 118 2. Removal costs of \$472,884 recorded as amortization expense.

The 2014 removal costs are included in amortization expense based on the treatment indicated in the Settlement Proposal in Appendix B, the Fixed Asset Continuity Schedule. Page 14 of the Decision stated that "There does not appear to the Board to be any reason not to allow the removal costs in 2014 and for the rest of the IRM period to be treated as an expense". Additionally, this treatment is consistent with regulatory accounting under Modified IRFS.

- 125 All models have been updated with the approved OM&A costs as appropriate and with 126 the approved removal costs for 2014, as detailed below under Issue 5.
- Table 3: Final Appendix 2-JC OM&A Programs Table provides a reconciliation of the2014 Test Year OM&A by Program, as proposed in the Application and as adjusted

Ta Final Appendix 2-JC	ble 3 OM&A Prog	ırams T	able
		Changes	
		through	
	2014 Test Year	the	Board Approv
Programs	as Proposed	Decision	Totals
Transformer Station	195,935		195,9
Overhead Maintenance	1,287,905		1,287,9
Tree Trimming Maintenance	343,089		343,0
Load Dispatching	645,251		645,2
Underground Maintenance	927,388	(40,000)	887,3
Distribution Transformer Operation	136,518		136,5
Maintenance Line TS	55,708		55,7
Meter Expense	654,057		654,0
Customer Premises	109,678	(99,812)	9,8
Billing and Settlement	1,031,835	(30,000)	1,001,8
Meter Reading Expenses	278,565		278,5
Collecting	594,552		594,5
Office and Building	471,562		471,5
Customer Care	1,122,420		1,122,4
General Administration	4,723,603	(209,994)	4,513,6
Operation Supervision	122,416		122,4
Human Resources and Training	195,063		195,0
Safety and Health	295,598		295,5
Accounting	544,255		544,2
Information Systems	1,127,247		1,127,2
CIS Administration	15,013		15,0
Total OM&A	14,877,658	(379,806)	14,497,8
Removal costs recorded as amortization	716,449	(243,565)	472,8
Total OM&A as per Decision inclusive of 2014 Removal Costs	15,594,107	(623,371)	14,970,7

129 based on the Decision. Adjustments, based on the Decision, are highlighted in yellow.

131 ISSUES 2 and 3: Long Term Debt and Interest Income

132 **Board Findings – as per page 9 of the Decision**

"CND's proposal with respect to cost of capital is entirely consistent with the Board's
policy and finds no reason on the basis of the evidence/arguments put forward to depart
from it".

136

137 Board Findings – as per page 10 of the Decision

138 *"Clearly CND should take reasonable steps to earn the most interest income possible,*

139 but there is no requirement in the Board's policy that CND maximize its cash reserves

- 140 for the purpose of earning interest income".
- 141

142 As a result of the Board's Decision, no further changes were required to the interest 143 income or cost of capital rates used in the models. The computation of long-term debt

has been updated to incorporate changes to the rate base as a result of the Decision.

Particulars	Capitaliz	ation Ratio	Cost Rate	Return
	Per Boa	rd Decision		
	(%)	(\$)	(%)	(\$)
Debt				
Long-term Debt	56.00%	\$73,840,714	4.96%	\$3,659,307
Short-term Debt	4.00%	\$5,274,337	2.11%	\$111,289
Total Debt	60.00%	\$79,115,051	4.77%	\$3,770,596
Equity				
Common Equity	40.00%	\$52,743,367	9.36%	\$4,936,779
Preferred Shares	0.00%	\$ -	0.00%	\$ -
Total Equity	40.00%	\$52,743,367	9.36%	\$4,936,779
Total	100.00%	\$131,858,418	6.60%	\$8,707,375

146 ISSUE 4: Design of the GS 50 – 999 kW Rate

147 Board Findings – as per page 11 of the Decision

- 148 "The Board has determined that it is appropriate for the fixed charge for this customer
- 149 class to remain at \$109.35".
- 150 "The fixed monthly charge proposed for other rate classes will remain as outlined in the151 Settlement Proposal".
- 152 CND has incorporated the fixed charge rate of \$109.35 for the GS 50 999 kW rate
- 153 class in the Rate Design models and elsewhere as appropriate. No other changes were
- 154 made to the agreed to fixed and variable split for all other rate classes.
- Table 4 below indicates CND's fixed and volumetric distribution rates that arise from the
- 156 Decision.

	Fixed	Volumetric
Rate Class	Charge	Charge
Residential	11.00	0.0178
GS <50 kW	13.00	0.0139
GS >50 kW	109.35	3.9800
GS 1000 - 4999 kW	991.12	3.4499
Large User	8490.71	2.3578
USL	5.58	0.0119
Street Lighting	2.43	15.4807
Embedded	0.00	1.8482
Embedded	0.00	1.9813

157 Table 4: Fixed and Volumetric Distribution Rates by Rate Class

- 159 The derivation of the Fixed Charge, the Volumetric Charge and the Low Voltage Charge
- 160 for each customer class, including the decision regarding the fixed rate for the GS 50 –
- 161 999 kW class, are shown in Tables 5, 6 and 7 below.

Cambridge and North Dumfries Hydro Inc. EB-2013-0116 Draft Rate Order Page 11 of 34 Filed: August 28, 2014

	Table 5 Fixed Dist	ribution Re	venue Calculation		
				Fixed	
		Fixed	# of	Distribution	Fixed
	Base Revenue	Revenue	Customers/Connections	Revenue -	Distribution
Rate Class	Requirements	%	per Load Forecast	2014	Rates for 2014
Residential	\$13,473,027	47.14%	48,091	\$6,350,588	\$11.00
GS<50 kW	\$2,894,872	25.55%	4,740	\$739,540	\$13.00
GS 50-999 kW	\$6,454,976	15.70%	773	\$1,013,748	\$109.35
GS 1000 - 4999 kW	\$1,854,779	17.56%	27	\$325,647	\$991.12
Large User	\$1,504,085	20.32%	3	\$305,665	\$8,490.71
Street Lighting	\$777,185	48.71%	12,997	\$378,546	\$2.43
USL	\$53,096	60.80%	482	\$32,284	\$5.58
Embedded Distributor- Waterloo	\$132,877	0.00%	1	\$0	\$0.00
Embedded Distributor- Hydro One	\$61,129	0.00%	1	\$0	\$0.00
Total	\$27,206,027			\$9,146,019	

162

Tab	le 6 Volumetric 🛛	Distributior	n Revenue Calcula	ation		
						Volumetric
		Variable	2014 Volumes	Volumetric		Distribution
	Base Revenue	Revenue	per Load	Revenue -	Transformer	Rates for
Rate Class	Requirements	%	Forecast	2014	Allowance	2014
Residential	\$13,473,027	52.86%	400,646,088	\$7,122,439	\$ 0	\$0.0178
GS<50 kW	\$2,894,872	74.45%	155,607,417	\$2,155,332	\$ 0	\$0.0139
GS 50-999 kW	\$6,454,976	84.30%	1,403,590	\$5,441,228	\$145,176	\$3.9801
GS 1000 - 4999 kW	\$1,854,779	82.44%	526,573	\$1,529,132	\$287,509	\$3.4499
Large User	\$1,504,085	79.68%	508,268	\$1,198,420	\$ 0	\$2.3578
Street Lighting	\$777,185	51.29%	25,751	\$398,639	\$ 0	\$15.4807
USL	\$53,096	39.20%	1,746,895	\$20,813	\$ 0	\$0.0119
Embedded Distributor- Waterloo	\$132,877	100.00%	71,991	\$132,877	\$ 0	\$1.8457
Embedded Distributor- Hydro One	\$61,129	100.00%	30,853	\$61,129	\$ 0	\$1.9813
Total	\$27,206,027			\$18,060,009	\$432,685	

Table 7 Low Voltage Revenue Calculations						
Rate Class	LV Adj. Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	LV/ Adj. Rates/kWh	LV Adj. Rates/ kW
Residential	37,271	400,646,088		kWh	0.0001	
GS < 50 kW	13,672	155,607,417		kWh	0.0001	
GS >50 to 999 kW	75,308	434,548,089	1,403,590	kW		0.0537
GS >1000 to 4999 kW	22,173	221,369,807	526,573	kW		0.0421
Large Use	21,390	252,967,286	508,268	kW		0.0421
Embedded Distributor - Waterloo	0	30,401,608	71,991	kW		0.0000
Embedded Distributor - HONI	0	13,029,261	30,853	kW		0.0000
Street Lighting	694	9,594,439	25,751	kW		0.0270
Unmetered and Scattered	153	1,746,895		kWh	0.0001	
TOTALS	170,662	1,519,910,891	2,567,027			

165 **ISSUE 5: Removal Costs**

166 Use of Account 1576

167 Board Findings – as per page 12 and 13 of the Decision

According to the Board's Accounting Procedures Handbook ("APH"), under CGAAP, removal costs are to be charged as an offset to accumulated depreciation of the asset

- 170 class to which the assets being removed belong.
- 171 *"The Board agrees with Board Staff that these costs were never intended to be* 172 *capitalized as part of the cost of a new asset".*
- 173 "Since these removal costs should not have been capitalized in the first place based on
- the Board's APH, the Board finds that the use of Account 1576 is not permitted."
- "The Board notes that CND's evidence is that it can restate its Property Plant and
 Equipment for the 2012 and 2013 years to allocate these costs as an offset to
 accumulated depreciation".
- 178
- 179 CND has restated the fixed asset continuity schedules for 2012 and 2013 as directed,180 which are provided in Tables 8 and 9.
- 181 CND has restated Account 1576 IFRS deferral and variance account for each of 2012
- and 2013 to eliminate the removal costs, as provided in Tables 10 and 11.

Table 8 Appendix 2-BA Fixed Asset Continuity Schedule - CGAAP/ASPE/USGAAP

Year 2012

				C	ost		1 [Accumulate	d Depreciatio	n	1
CCA Class	OEB	Description	Opening Balance	Additions	Disposals	Closing Balance		Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
		Computer Software (Formally known as Account		Hudditions	Disposato				Hudditionio	Disposato		
12	1611	1925)				\$-					\$-	s -
CEC	1612	Land Rights (Formally known as Account 1906)				\$-					\$-	s -
N/A	1805	Land	\$ 252,923	\$-	\$ ·	\$ 252,923	\$	s -	\$-	S -	\$ -	\$ 252,923
47	1808	Buildings	\$ 1,190,197	\$-	s -	\$ 1,190,197	\$	\$ 242,013	\$ 21,409	s -	\$ 263,422	\$ 926,775
13	1810	Leasehold Improvements	S -	\$-	S -	\$-	\$	5 -	\$-	S -	\$ -	S -
47	1815	Transformer Station Equipment >50 kV	\$ 9,777,744	\$ 236,836	\$ ·	\$ 10,014,580	\$	2,386,788	\$ 364,369	s -	\$ 2,751,157	\$ 7,263,423
47	1820	Distribution Station Equipment <50 kV	S -	\$-	\$ ·	\$-	5	S -	\$-	s -	\$-	s -
47	1825	Storage Battery Equipment	s -	\$-	\$ ·	\$ -	\$	s -	\$-	s -	\$-	\$ -
47	1830	Poles, Towers & Fixtures	\$ 27,673,333	\$ 396,281	\$ ·	\$ 28,069,614	\$	\$ 13,983,491	\$ 347,909	\$ (135,500)	\$ 14,195,901	\$ 13,873,713
47	1835	Overhead Conductors & Devices	\$ 32,247,582	\$ 700,100	\$ ·	\$ 32,947,681	1	16,294,885	\$ 474,929	\$ (110,339)	\$ 16,659,475	\$ 16,288,207
47	1840	Underground Conduit	\$ 25,645,937	\$ 113,596	s -	\$ 25,759,534		12,959,037	\$ 176,381	S -	\$ 13,135,418	\$ 12,624,116
47	1845	Underground Conductors & Devices	\$ 36,168,760	\$ 734,917	s -	\$ 36,903,677	1	\$ 18,276,279	\$ 436,101	\$ (27,310)	\$ 18,685,070	\$ 18,218,607
47	1850	Line Transformers	\$ 43,046,097	\$ 968,835	s -	\$ 44,014,931		5 21,751,436	\$ 568,317	\$ (60,104)	\$ 22,259,649	\$ 21,755,282
47	1855	Services (Overhead & Underground)	s -	\$ -	\$.	\$ -	1		\$ -	S -	\$ -	s -
47	1860	Meters	\$ 847,732	\$ 8,687,870	\$ (20,476	\$ 9,515,126		\$ 246,945	\$ 1,533,876	\$ (9,486)	\$ 1,771,335	\$ 7,743,791
47	1860	Meters (Smart Meters)				\$ -	1 F			(-,,	\$ -	s -
N/A	1905	Land	\$ 213,797	\$ -	s .	\$ 213,797		s .	s -	s -	s -	\$ 213,797
47	1908	Buildings & Fixtures	\$ 4,693,847	\$ 493,500	\$.	\$ 5,187,347		-	\$ 1.321.253	\$ -	\$ 3.539.507	\$ 1.647.841
13	1910	Leasehold Improvements	s -	\$ -	s .	\$ -			\$ -	\$ -	\$ -	s -
8	1915	Office Furniture & Equipment (10 years)	\$ 565,368	\$ 46,010	s .	\$ 611,379			\$ 16,482	s -	\$ 502,061	\$ 109,318
8	1915	Office Furniture & Equipment (10 years)	0 303,300	\$ 40,010	•	\$ -	ΗÈ	403,313	\$ 10,40Z	v	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 1,950,065	\$ 473,274	\$ (38,887		5	1,452,385	\$ 229,625	\$ (38,418)	\$ 1.643.593	\$ 740,859
45	1920	Computer EquipHardware(Post Mar. 22/04)	a 1,550,005	\$ 413,214	\$ (30,007	\$ -	H	p 1,452,505	\$ 225,025	3 (30,410)	¢ 1,045,555	\$ 140,000 \$ -
45.1	1920	Computer EquipHardware(Post Mar. 19/07)				\$ -	┥┝				y - S -	s -
12	1925	Computer Software	\$ 2,402,039	\$ 815,301	s .	\$ 3,217,340	5	\$ 1,066,561	\$ 420,631	s -	\$ 1,487,191	\$ 1,730,148
10	1920	Transportation Equipment	\$ 3.844.415	\$ 123,836	\$ (100,972					\$ (100,972)	\$ 2,616,271	\$ 1,251,008
8	1935	Stores Equipment	\$ 93,729	\$ 123,030	\$ (100,312 \$	\$ 93.729	9	. , ,	\$ 141,103 \$ -	\$ (100,572) \$ -	\$ 93,729	\$ 1,251,000
8	1935	Tools, Shop & Garage Equipment	\$ 93,729 \$ 1,023,853	\$ 59,566	s .	\$ 1,083,419	9			s - s -	\$ 662,214	\$ 421,205
8	1940	Measurement & Testing Equipment					4 12					
8	1945		s -	\$ -	\$ ·	\$ - \$ -	9	-	\$ -	<u>s</u> -	<u>\$</u> -	s - s -
		Power Operated Equipment	s -	\$ -	\$ ·		1 12		\$ -	-	<u>\$</u> -	•
8	1955 1955	Communications Equipment	s -	\$-	\$ ·	\$ -	1		\$-	\$ -	\$ - \$ -	s -
-		Communication Equipment (Smart Meters)	-	-		\$-		-	-		*	ş -
8	1960	Miscellaneous Equipment	s -	\$-	\$ ·	\$-	1	-	\$-	<u>s</u> -	\$ -	s -
47	1970	Load Management Controls Customer Premises	s -	\$ -	s -	<u>\$</u> -			\$ -	<u>s</u> -	<u></u> -	<u>s</u> -
47	1975	Load Management Controls Utility Premises	S -	\$ -	\$ ·	\$ -	1		\$ -	<u>s</u> -	\$ -	S -
47	1980	System Supervisor Equipment	\$ 714,214		\$ ·	\$ 714,214	1		\$ -	<u>s</u> -	\$ 714,214	
47	1985	Miscellaneous Fixed Assets	\$ -	\$-	\$	\$ -	\$	·	\$ -	\$ -	\$ -	S -
47	1990	Other Tangible Property	s -	\$-	\$ ·	\$-	1	·	\$-	\$ -	\$ -	s -
47	1995	Contributions & Grants	\$ (16,891,915)	\$ (367,721)	\$ ·	\$ (17,259,636)	\$		\$ (331,862)		\$ (4,788,445)	
	2005	Property under Capital Lease	\$ 61,873	\$-	\$ ·	\$ 61,873	3		\$ -	\$ -	\$ 61,873	s -
		Sub-Total	\$ 175,521,590	\$ 13,482,201		\$ 188,843,456		90,948,461	\$ 5,787,302		\$ 96,253,634	
WIP		Work in Process	\$ 197,130	\$ 3,601,772	\$ ·	\$ 3,798,902	1		\$-	\$ -	\$-	\$ 3,798,902
	2070	Other Utility Plant - assets not in use	\$ 619,296	\$ (590,602)	\$ ·	\$ 28,694	1	-	\$-	\$ -	\$-	\$ 28,694
		Sub-Total	\$ 176,338,016	\$ 16,493,370	\$ (160,335	\$ 192,671,051		90,948,461	\$ 5,787,302	\$ (482,129)	\$ 96,253,634	\$ 96,417,417
		Less Socialized Renewable Energy				s -					s -	
		Generation Investments (input as negative) Less Other Non Rate-Regulated Utility Assets				ə -					Ф -	s -
		(input as negative)				S -					\$-	s -
		Total PP&E	\$ 176.338.016	\$ 16,493,370	\$ (160,335	\$ 192,671,051		90,948,461	\$ 5,787,302	\$ (482,129)	\$ 96,253,634	

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation

Transportation	\$	141,103	Disposals	(\$148,876)
Stores Equipmen	t		Removals	(\$333,253)
Smart Meters	\$	873,857	Total	(\$482,129)
Add: Chevy Volt	\$	1,714		
Net Depreciatio	\$ 4	1.774.056		

Table 9 Appendix 2-BA Fixed Asset Continuity Schedule - CGAAP/ASPE/USGAAP

Year 2013

]		C	ost			Accumulate	d Depreciati	on	1
CCA			Opening					Opening		Closing	
Class	OEB	Description	Balance	Additions	Disposals	Balance	Balance	Additions	Disposals	Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)				s -				s -	s -
CEC	1612	Land Rights (Formally known as Account 1906)				\$ -				s -	\$ -
N/A	1805	Land	\$ 252.923	\$ -	s -	\$ 252.923	s -	\$ -	\$ -	s -	\$ 252.923
47	1805	Buildings	\$ 1,190,197	s -	s -	\$ 1,190,197	\$ 263,422	\$ 21,350	s -	\$ 284,772	
13	1810	Leasehold Improvements	\$ 1,130,137 \$ -	s -	s -	\$ 1,150,157	\$ 203,422 ¢	\$ 21,350	s -	\$ 204,112	\$ 505,425
47	1815	Transformer Station Equipment >50 kV	\$ 10,014,580	\$ 39,194	s -	\$ 10,053,774	\$ 2,751,157	\$ 366,362	s -	\$ 3,117,519	\$ 6,936,255
47	1820	Distribution Station Equipment <50 kV	\$ 10,014,560 \$ -	\$ <u>3</u> 5,134 \$ -	s -	\$ 10,055,774 \$ -	\$ 2,751,157 ¢	\$ 300,302	s -	\$ <u>5,117,515</u> \$ -	\$ 0,550,255
47	1825	Storage Battery Equipment	<u>s</u> -	s -	s -	s -	s -	s -	s -	s -	s -
47	1830	Poles, Towers & Fixtures	\$ 28,069,614	\$ 3,457,251	s -	\$ 31,526,865	\$14,195,901	\$ 389,088	\$ (341,606)	\$ 14,243,382	1
47	1835	Overhead Conductors & Devices	\$ 32,947,681	\$ 4,682,757	s -	\$ 37,630,438	\$ 16,659,475	\$ 533,026	\$ (208,777)	\$ 16,983,724	\$ 20,646,715
47	1840	Underground Conduit	\$ 25,759,534	\$ 1,969,213	s -	\$ 27,728,747	\$13,135,418	\$ 189,245	\$ (200,111) \$ -	\$ 13,324,663	\$ 14,404,084
47	1845	Underground Conductors & Devices	\$ 36,903,677	\$ 3,340,325	s -	\$ 40,244,002	\$13,135,410	\$ 478,232	\$ (6,094)	\$ 13,324,663 \$ 19,157,208	\$ 14,404,084 \$ 21,086,794
47	1850	Line Transformers			s -	\$ 40,244,002 \$ 46,238,994	\$ 10,005,070	\$ 595,136			
47	1855	Services (Overhead & Underground)	\$ 44,014,931 \$ -	\$ 2,224,063 \$ -	s -	\$ 46,238,994	¢ 22,259,649	\$ 595,136	\$ (82,523) \$ -	\$ 22,772,262 \$	\$ 23,466,732 \$
47	1860	Meters	\$ 9,515,126	\$ 649,483	s - s -	\$ 10,164,609	\$ 1,771,335	•	s -	\$ 2,434,033	-
47	1860	Meters (Smart Meters)	\$ 9,515,126	\$ 649,465	ə -	\$ 10,164,609 \$ -	\$ 1,771,335	\$ 662,696	ə -	\$ 2,434,033	\$ 7,730,576 \$ -
47 N/A	1905	Land	e 040 707	<i>c</i>		-		e	s -		
47	1905		\$ 213,797	\$ -	s - s -	\$ 213,797	\$ -	\$ -	s -	S -	\$ 213,797
		Buildings & Fixtures	\$ 5,187,347	\$ 387,981	•	\$ 5,575,328	\$ 3,539,507	\$ 148,899	•	\$ 3,688,406	\$ 1,886,923
13 8	1910 1915	Leasehold Improvements	<u>s</u> -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$.	\$ -
-		Office Furniture & Equipment (10 years)	\$ 611,379	\$ 160,804	\$ -	\$ 772,183	\$ 502,061	\$ 25,686	\$-	\$ 527,747	\$ 244,436
8	1915	Office Furniture & Equipment (5 years)				<u>\$</u>				s -	\$ -
10	1920	Computer Equipment - Hardware	\$ 2,384,452	\$ 204,591	\$ (73,467)	\$ 2,515,576	\$ 1,643,593	\$ 324,037	\$ (73,247)	\$ 1,894,383	\$ 621,193
45	1920	Computer EquipHardware(Post Mar. 22/04)				<u>\$</u> -				S -	<u>\$</u> -
45.1	1920	Computer EquipHardware(Post Mar. 19/07)				\$-			-	s -	\$-
12	1925	Computer Software	\$ 3,217,340	\$ 307,390	<u>\$</u> -	\$ 3,524,730	\$ 1,487,191	\$ 511,849	\$ -	\$ 1,999,040	
10	1930	Transportation Equipment	\$ 3,867,279	\$ 576,270	\$ (82,125)	\$ 4,361,424	\$ 2,616,271	\$ 181,370	\$ (82,125)		\$ 1,645,908
8	1935	Stores Equipment	\$ 93,729	\$-	\$ -	\$ 93,729	\$ 93,729	\$-	\$-	\$ 93,729	\$-
8	1940	Tools, Shop & Garage Equipment	\$ 1,083,419	\$ 68,211	\$ -	\$ 1,151,630	\$ 662,214	\$ 72,206	\$ -	\$ 734,420	\$ 417,210
8	1945	Measurement & Testing Equipment	s -	\$-	\$ -	\$-	\$ -	\$ -	\$ -	\$ -	\$-
8	1950	Power Operated Equipment	s -	\$-	\$ -	\$-	\$ -	\$-	\$-	ş -	\$-
8	1955	Communications Equipment	\$-	\$-	\$ -	\$ -	\$-	\$ -	\$-	\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)		-	-	\$-	-		_	s -	\$-
8	1960	Miscellaneous Equipment	ş -	\$-	\$ -	\$-	\$ -	\$-	\$-	s -	\$-
47	1970	Load Management Controls Customer Premises	s .	s -	s -	s -	\$	s -	s -	s -	s -
47	1975		s -	ə - S -	s -	s -	3 - S -	s -	5 - S -	s -	s -
47	1975	System Supervisor Equipment	\$ 714,214	s -	s -	\$ 714,214	\$ 714,214	s -	s -	\$ 714,214	÷
47	1985	Miscellaneous Fixed Assets	<u>\$ 714,214</u> \$ -	s -	s -	\$ 714,214 \$ -	\$ 714,214 \$ -	s -	5 - S -	\$ 714,214 \$ -	s -
47	1965	Other Tangible Property	<u>s</u> -	s -	3 - S -	s - s -	9 - C	s -	5 - S -	s -	s - s -
47	1990	Contributions & Grants	\$ (17,259,636)	\$ (2,878,550)	\$ (1,121)	\$ (20,139,307)	\$ (A 700 AAC)	+	s -	\$ (5,135,420)	
41	2005		\$ (17,259,636) \$ 61.873	\$ (2,878,550)	\$ (1,121) \$ -	\$ (20,139,307) \$ 61.873	\$ (4,788,445) \$ 61,873	\$ (346,975) \$ -	\$ - \$ -		
	2005	Property under Capital Lease	• • • • • • •	\$ - \$15,188,983	-	\$ 61,873 \$ 203,875,726	\$ 61,873 \$96,253,634	\$ 4,152,208	•	\$ 61,873 \$ 99,611,470	·
WIP		Sub-Total Work in Process	\$ 188,843,456 \$ 3,798,902			\$ 203,875,726 \$ 946,427	a 90,203,634 €	\$4,152,208	\$ (794,372) \$	\$ 99,611,470 S -	\$ 104,264,236 \$ 946,427
vviP	2070	Other Utility Plant - assets not in use	\$ 3,798,902 \$ 28,694	\$ (2,852,475) \$ 125,292	\$ - \$ (8,187)	\$ 946,427 \$ 145,799	\$ - \$ -	s -	9 - C	s -	\$ 946,427 \$ 145,799
	2010	Other Utility Plant - assets not in use Sub-Total	\$ 28,694 \$ 192,671,051	\$ 125,292 \$12,461,800		\$ 145,799 \$ 204,967,951	\$ 96,253,634	•	\$ (794,372)	, e	\$ 145,799 \$ 105,356,481
		Sub-Lotal Less Socialized Renewable Energy	a 192,0/1,001	\$12,461,800	ə (164,900)	ə 204,967,991	\$ 90,293,634	\$4,132,208	ə (194,372)	3 99,011,470	\$ 105,356,481
		Generation Investments (input as negative)				s -				s -	s -
		Less Other Non Rate-Regulated Utility				-					·
		Assets (input as negative)				\$-				\$ -	\$ -
		Total PP&E	\$ 192,671,051	\$12,461,800	\$ (164,900)	\$ 204,967,951	\$96,253,634	\$4,152,208	\$ (794,372)	\$ 99,611,470	\$ 105,356,481

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation											
Transportation	\$	181,370	Disposals								
Stores Equipm	nent		Removals								
Net Deprecia	\$3	8,970,838	Total								

(\$155,372) (<u>\$639.000)</u> (<u>\$794,372)</u>

1. Depreciati	on: IFRS vs. CGAAP		
2012 Deprecia	ation under IFRS	\$4,922,357	
2012 Deprecia	ation under CGAAP	\$6,850,557	
	Difference	(\$1,928,200)	(\$1,928,20
2. Costs No Lo	onger Eligible for Capit	alized	
Bu	rden - Safety and Healt	th Department	\$226,41
Bu	rden - Building Expens	e Reallocation	\$131,13
Bu	rden - Municipal Taxes		\$70,58
Re	moval Costs		\$
Palanco in Ac	count 1576 at Decembe	or 21 2012	(\$1 500 07

185 Table 10: Restated Account 1576 December 31, 2012

186

187

188 Table 11: Restated Account 1576 December 31, 2013

I. Depre	ciation: IFRS vs. CGAAP		
2012 Dor	preciation under IFRS	\$4,190,292	
2013 Dep	preciation under CGAAP	\$7,370,318	
	Difference	(\$3,180,026)	(\$3,180,026
2. Costs I	No Longer Eligible for Cap		4074.40
	Burden - Safety and Hea	alth Department	\$251,124
	Burden - Building Exper	nse Reallocation	\$153,978
	Burden - Municipal Taxe	es	\$68,721
	Removal Costs		<u>\$0</u>
Balance	for 2013		(\$2,706,203
	nce from 2012		(\$1,500,071

- 190 The revised tables are consistent with the updated responses to Interrogatory 9.2-Staff-
- 191 39. Table 12: Reconciliation of Changes in Account 1576 presented below provides a
- summary of the changes made to Account 1576.
- 193 **Table 12: Reconciliation of Changes in Account 1576**

Balance in account	(\$3,234,0		
Remove 2012 Remo	val Costs		\$333,2
Remove 2013 Remo	val Costs		<u>\$639,0</u>
	account 1576 before Return or		

Appendix 2-ED Account 1576 – Accounting Changes under CGAAP has also been
restated to eliminate the removal costs. Table 13 below is Appendix 2-ED with all
changes applied.

198 Table 13: Restated Appendix 2-ED

	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	endix 2-								
Account 1576	Accoun	ting Ch	nanges u	nder CG	AAP					
2012 Changes										
<b>y</b>		J								
Assumes the applicant made capitalia	zation and d	epreciatio	n expense a	ccounting p	olicy change	es under C	GAAP effe	ctive Janu	ary 1, 2012	
	2009				2014					
	Rebasing				Rebasing					
	Year	2011	2012	2013	Year	2015	2016	2017	2018	
Reporting Basis	CGAAP	IRM	IRM	IRM	CGAAP - ASPE	IRM	IRM	IRM	IRM	
orecast vs. Actual Used in Rebasing Year	Forecast	Actual	Actual	Forecast	Forecast					
			\$	\$	\$	\$	\$	\$	\$	
PP&E Values under former CGAAP										
Opening net PP&E - Note 1			85,389,555	94,584,090						
Net Additions - Note 4			16,761,164							
Net Depreciation (amounts should be negative) - Note 4			-7,566,629	-7,176,862						
Closing net PP&E (1)			94,584,090	100,177,951						
PP&E Values under revised CGAAP (Starts from 2012)										
Opening net PP&E - Note 1			85,389,555	96,084,161						
Net Additions - Note 4			16,333,035	12,296,900						
Net Depreciation (amounts should be negative) - Note 4			-5,638,429	-3,996,836						
Closing net PP&E (2)			96,084,161	104,384,225						
Difference in Closing net PP&E, former CGAAP vs.										
evised CGAAP			-1,500,071	-4,206,274						
ffect on Deferral and Variance Account Rate Riders										
Closing balance in Account 1576					-4,206,274		WACC	6.60%		
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2					077 705		ars of rate			
Amount included in Deferral and Variance Account R	( D'I - 0				- 277,765 -4.484.039	rider o	lisposition period	1.00		

#### 200 2014 Removal Costs

#### 201 Board Findings – as per page 13 of the Decision

"There does not appear to the Board to be any reason not to allow the removal costs in
203 2014 and for the rest of the IRM period to be treated as an expense. This is what will
204 be required in any event once the transition to IFRS occurs in 2015"

- ²⁰⁵ *"Therefore, the Board finds that the amount to be included in the revenue requirement"*
- for 2014 will be the average of the forecast removal costs for the years 2014 2018.
- 207 This will reduce the amount from \$716,449 requested by CND to \$472,884."

208

Table 14: Fixed Asset Continuity Schedule 2014 summarizes the changes to fixed assets, including amortization expense, as a result of: (i) the restatement of 2012 and 2013 fixed assets; and (ii) the adjustment to the removal costs of \$472,884 for the 2014 Test Year. This has the effect of changing the amortization requested from \$5,531,840 to \$5,198,516.

214 CND has removed the as filed removal costs of \$806,208 from the amortization 215 requested amount of \$5,531,840 and added the approved removal cost for the 2014 216 Test Year of \$472,884 to arrive at the final amortization figure of \$5,198,516.

#### Table 14 Appendix 2-BA Fixed Asset Continuitv Schedule - CGAAP/ASPE/USGAAP

Year 2014

				Co	ost			Accumulat	ed Depreciati	on	]
CCA			Opening			Closing	Opening			Closing	
Class	OEB	Description	Balance	Additions	Disposals	Balance	Balance	Additions	Disposals	Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)				<b>\$</b> -				s -	<b>\$</b> -
CEC	1612	Land Rights (Formally known as Account 1906)				\$-				s -	<b>\$</b> -
N/A	1805	Land	\$ 252,923	\$-	\$ -	\$ 252,923	\$	- \$ -	\$-	S -	\$ 252,923
47	1808	Buildings	\$ 1,190,197	\$-	S -	\$ 1,190,197	\$ 284,7	72 \$ 21,351	\$-	\$ 306,123	\$ 884,074
13	1810	Leasehold Improvements	\$ -	<b>\$</b> -	<b>\$</b> -	<b>\$</b> -	\$	- \$ -	<b>\$</b> -	s -	\$-
47	1815	Transformer Station Equipment >50 kV	\$ 10,053,774	\$-	s -	\$ 10,053,774	\$ 3,117,5	19 \$ 365,445	\$-	\$ 3,482,964	\$ 6,570,810
47	1820	Distribution Station Equipment <50 kV	s -	\$-	S -	\$ -	\$	- \$ -	\$ -	S -	s -
47	1825	Storage Battery Equipment	s -	<b>\$</b> -	S -	<b>\$</b> -	\$	- \$ -	\$ -	s -	s -
47	1830	Poles, Towers & Fixtures	\$ 31,526,865	\$ 3,811,674	s -	\$ 35,338,539	\$ 14,243,3	82 \$ 502,914	\$-	\$ 14,746,297	\$ 20,592,242
47	1835	Overhead Conductors & Devices	\$ 37,630,438	\$ 4,438,705	s -	\$ 42,069,143	\$ 16,983,7		\$ -	\$ 17,667,788	\$ 24,401,355
47	1840	Underground Conduit	\$ 27,728,747	\$ 1,538,037	s -	\$ 29,266,784	\$ 13,324,6		<b>S</b> -	\$ 13,535,119	\$ 15,731,665
47	1845	Underground Conductors & Devices	\$ 40,244,002	\$ 2,168,077	s -	\$ 42,412,079	\$ 19,157,2	-		\$ 19,686,188	\$ 22,725,891
47	1850	Line Transformers	\$ 46,238,994	\$ 1,682,299	s -	\$ 47,921,293	\$ 22,772.2			\$ 23,419,772	\$ 24,501,521
47	1855	Services (Overhead & Underground)	\$ 40,230,334 \$ -	\$ -	s -	\$ -	\$	- \$ .	s -	\$ <u>23,413,112</u>	\$ <u>24,301,321</u>
47	1860	Meters	\$ 10,164,609	\$ 966,643	s -	\$ 11,131,252	\$ 2,434.0	33 \$ 717,254	+	\$ 3,151,287	\$ 7,979,965
47	1860	Meters (Smart Meters)	10,104,000	000,040	•	\$ -	· _,			\$ <u>5,151,207</u>	\$ -
N/A	1905	Land	\$ 213,797	\$ -	s -	\$ 213,797	\$	- 5 -	S -	s -	\$ 213,797
47	1908	Buildings & Fixtures	\$ 5,575,328	\$ 55,000	s -	\$ 5,630,328	\$ 3,688,4	-	+	\$ 3,843,710	\$ 1.786.618
13	1910	Leasehold Improvements	\$ 5,575,520 \$ -	\$ 55,000	s -	\$ 5,050,520 \$ -	\$ 3,000,4	- \$	s -	\$ <u>5,045,710</u> \$ -	\$ 1,700,010 \$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 772,183		s -	\$ 852,583	\$ 527,7		-	\$ 568,143	\$ 284,440
8	1915	Office Furniture & Equipment (10 years)	\$ 112,103	\$ 60,400	3 -	\$ 052,505 \$ -	\$ 521,1	47 5 40,390	<b>P</b> -	\$ 500,145 \$ -	\$ 204,440 \$ -
10	1915	Computer Equipment - Hardware	C 0 545 570	C 754 500	·	-	C 4 004 2	00 0 544.042			
45	1920		\$ 2,515,576	\$ 751,500	ş -	\$ 3,267,076	\$ 1,894,3	82 \$ 514,213	\$-		
45	1920	Computer EquipHardware(Post Mar. 22/04)				\$ -				s -	<u> </u>
		Computer EquipHardware(Post Mar. 19/07)				\$ -				S -	\$ -
12	1925	Computer Software	\$ 3,524,730	\$ 1,334,048	ş -	\$ 4,858,778	\$ 1,999,0			\$ 2,676,135	\$ 2,182,643
10	1930	Transportation Equipment	\$ 4,361,424	\$ 520,000	ş -	\$ 4,881,424	\$ 2,715,5		1.1	\$ 2,949,147	\$ 1,932,277
8	1935	Stores Equipment	\$ 93,729	\$-	s -	\$ 93,729	\$ 93,7		\$-	\$ 93,729	\$ 0
8	1940	Tools, Shop & Garage Equipment	\$ 1,151,630	\$ 109,000	ş -	\$ 1,260,630	\$ 734,4		-	\$ 820,330	\$ 440,300
8	1945	Measurement & Testing Equipment	\$-	\$-	s -	\$-	\$	- \$ -	\$-	s -	\$-
8	1950	Power Operated Equipment	s -	\$-	s -	\$-	\$	- \$ -	\$-	s -	\$-
8	1955	Communications Equipment	\$-	\$-	\$ -	\$-	\$	- \$ -	\$-	\$ -	\$-
8	1955	Communication Equipment (Smart Meters)				\$-				s -	\$-
8	1960	Miscellaneous Equipment	s -	\$-	\$ -	\$-	\$	- \$ -	\$-	\$ -	\$-
47	1970	Load Management Controls Customer Premises	s -	\$-	s -	s -	\$	- \$ .	\$ -	s -	<b>\$</b> -
47	1975	Load Management Controls Utility Premises	s -	\$-	s -	\$-	\$	- \$ -	\$-	\$ -	\$-
47	1980	System Supervisor Equipment	\$ 714,214	\$-	s -	\$ 714,214	\$ 714,2	14 \$ .	\$-	\$ 714,214	\$-
47	1985	Miscellaneous Fixed Assets	s -	\$ -	s -	<b>\$</b> -	\$	- \$ -	\$ -	s -	s -
47	1990	Other Tangible Property	\$ -	\$-	s -	<b>\$</b> -	\$	- \$ -	\$-	S -	\$-
47	1995	Contributions & Grants	\$ (20,139,307)	\$ (2,406,000)	s -	\$ (22,545,307)	\$ (5,135,4	20) \$ (425,260	) \$ -	\$ (5,560,680)	\$ (16,984,627)
	2005	Property under Capital Lease	\$ 61,873	\$-	ş -	\$ 61,873	\$ 61,8	73 \$ .	\$ -	\$ 61,873	\$ (0)
		Sub-Total	\$ 203,875,726	\$15,049,383	\$ -	\$ 218,925,109	\$ 99,611,4	70 \$4,959,263	\$ -	\$ 104,570,733	\$ 114,354,375
WIP		Work in Process	\$ 946,429	\$ -	s -	\$ 946,429	\$	- \$ -	\$ -	s -	\$ 946,429
	2070	Other Utility Plant - assets not in use	\$ 145,798	\$-	s -	\$ 145,798	\$	- \$ -	\$ -	s -	\$ 145,798
		Sub-Total	\$ 204,967,953		s .	\$ 220,017,336	\$ 99.611.4	70 \$4,959,263	s -	\$ 104,570,733	
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				s -	s -
		Less Other Non Rate-Regulated Utility				\$ -				s -	s -
		Assets (input as negative)	£ 204.007.052	£ 45 040 202			£ 00.011	70 \$ 4 050 000	¢	•	•
		Total PP&E	\$ 204,967,953	\$ 15,049,383	3.	\$ 220,017,336	\$ 99,611,4	70 \$4,959,263	\$-	\$ 104,570,733	\$ 115,446,602

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation									
Transportation	\$	233,631							
Stores Equipment	\$	-							
Add: removal costs	\$	472,884							
Net Depreciation	<b>\$</b> !	5,198,516							

### 218 OTHER MATTERS ARISING FROM THE DECISION AND PARTIAL SETTLEMENT

#### 219 Taxes/PILs

The Partial Settlement Agreement indicated that the Parties agreed that the proposed level of taxes would be reviewed at the Draft Rate Order stage, to determine whether any updates are required based on the resolution of issues to be heard by the Board.

As per the Partial Settlement Agreement (page 12 of 30), CND also agreed to adjust its capital cost allowance for computer hardware from class 10 to class 50. This results in an increase of capital cost allowance as the rate of depreciation in class 50 is 55% and the rate of depreciation in class 10 is 30%.

CND has calculated Taxes/PILs to be NIL, which is the same amount as was originally
 proposed. The PILS workbook is included as Exhibit E.

229

#### 230 Load Forecast

As per page 15 of the Partial Settlement Agreement, CND agreed to adjustments to the proposed load forecast which was included in the Partial Settlement Agreement at Appendix E. CND has made all of the agreed to adjustments to the load forecast, which resulted in an increase in the total Cost of Power costs of \$1,058,694 as per Appendix I Table of Changes.

236

#### 237 Cost Allocation

#### 238 **Revenue-to Cost Ratios:**

As per page 16 of the Partial Settlement Agreement, CND agreed to adjust the revenueto-cost ratio of the street lighting class to 70%, and to use any excess revenues to reduce the revenue-to-cost ratio of the class with the highest revenue-to-cost ratio (USL) until the earlier of: (i) when revenue neutrality is achieved; or (ii) its revenue-tocost ratio matches the revenue-to-cost ratio of the class with the next highest revenueto-cost ratio (GS>50), in which case CND will continue to reduce the revenue-to-costratio of both classes in step until revenue neutrality is achieved.

246

#### 247 **Embedded Distributors:**

As per page 16 of the Partial Settlement Agreement, Parties agreed to the following changes to the cost allocation methodology used for the two embedded distributors (the intent of which is to arrive at a more reasonable and accurate cost allocation for these customers), which will be based on using the direct allocation feature in the cost allocation model using the following steps, once Tables 8-11 and 8-12 (Appendix H – Embedded Distribution Charge Calculation) are updated to reflect the changes indicated in the previous issues.

- The information provided in Tables Table 8-11 Proposed 2014 Embedded
   Distribution Low Voltage Charges Waterloo North Hydro and Table 8-12 Proposed
   2014 Embedded Distribution Low Voltage Charges Hydro One Networks Inc. of
   the Application will be entered into tab I9 Direct Allocation of the cost allocation
   model. In addition, cell C148 in table I9 Direct Allocation will be corrected to
   reference the total net fixed assets excluding general plant in tab I4 BO ASSETS.
- 261 2. In tab I5.2 –Weighting Factors of the cost allocation model used in the application,
  262 the weighting factor for billing and collecting have been included for the two
  263 embedded distributors.
- 3. In tab I6.2 –Customer Data of the cost allocation model used in the application, the
  billing data reflects the number of annual bills sent to the two embedded distributors
  by CND.
- 4. In tab I6.2 Customer Data and tab I8 Demand Data the number of customers and
  the demand value will be set to zero to ensure cost of services not used by the two
  embedded distributors are not allocated to them.

5. In tab I7.1 – Meter Capital and tab I7.2 – Meter Reading appropriate meter data will
be included in these tabs for Hydro One to allocate meter cost to this embedded
distributor. However, this will not be the case for Waterloo North Hydro since they
own the meter and units used for billing are provided on the IESO invoice resulting in
CND not incurring any meter reading costs for Waterloo North Hydro.

6. The specific cost allocation applicable to the embedded distributor class applying the
above steps, will be determined on a final basis when all issues, but in particular the
OM&A test year amount, are determined.

278 CND has followed all steps as indicated above in the cost allocation model, to arrive at 279 the revised costs for the embedded customers. The above steps have allocated a 280 portion of administration costs and general plant assets to the embedded customers. 281 Although not explicitly stated in the Partial Settlement Agreement, it is CND's 282 understanding that the intension of all Parties is that the revenue-to-cost ratio for the 283 embedded customers was to be moved to 100%. CND has moved the ratio to 100% 284 and designed rates to recover the full costs allocated to the embedded customers.

Table 15: Cost Allocation provides a summary of the Revenue to Cost Ratios that resultfrom the changes described.

Cost Allocation												
		Per	Filing			Per Board	Decision					
	-											
	Statu	s Quo	Prop	osed	Statu	s Quo	Prop	osed				
Class	Devenue to			Revenue	Revenue-to-	Devenue	Devenue to	Revenue				
Class	Revenue-to- Cost Ratio	Revenue Allocation	Revenue-to- Cost Ratio	Allocation	Cost Ratio	Revenue Allocation	Revenue-to- Cost Ratio	Allocation				
Residential	98.6%	\$15,081,199		\$14,980,721		\$14,414,600		\$14,414,600				
GS<50 kW	107.7%	\$3,163,848		\$3,163,919	102.7%	\$3,028,292	102.7%	\$3,028,292				
GS 50-999 kW	114.4%	\$6,382,442	114.4%	\$6,384,396	119.8%	\$6,731,021	117.4%	\$6,599,948				
GS 1000 - 4999 kW	106.1%	\$2,005,095	106.1%	\$2,004,630	102.3%	\$1,897,101	102.3%	\$1,897,101				
Large User	96.2%	\$1,635,620	96.2%	\$1,635,469	93.9%	\$1,540,113	93.9%	\$1,540,113				
Street Lighting	60.7%	\$808,463	70.0%	\$932,969	64.5%	\$763,465	70.0%	\$828,247				
USL	152.1%	\$80,612	120.0%	\$63,591	160.2%	\$76,049	117.4%	\$55,750				
Embedded Distributor- Waterloo	23.4%	\$77,062	21.6%	\$71,052	57.9%	\$77,549	100.0%	\$133,822				
Embedded Distributor- Hydro One	22.0%	\$31,083	20.3%	\$28,677	50.7%	\$31,217	100.0%	\$61,534				
Total		\$29,265,424		\$29,265,424		\$28,559,407		\$28,559,407				

#### 287 Table 15: Cost Allocation

288 289

Note: Status quo means the revenue to cost ratios determined by the Cost Allocation Model, prior to any changes.

#### 290 291

#### 292 **IMPLEMENTATION**

## 293 Board Findings – as per page 14 of the Decision

294 "...the Board finds the Effective Date to be May 1, 2014. CND is permitted to calculate

295 class specific rate riders to recover the deferred incremental revenue requirement for

296 the period May 1, 2014 to July 31, 2014."

297

In filing this Draft Rate Order, CND has provided detailed supporting material, including all relevant calculations showing the impact of the Board's Decision on CND's proposed revenue requirement, the allocation of the approved revenue requirement to the classes and the determination of the final rates.

302

303 CND intends to implement these changes beginning August 1, 2014.

#### 304 Disposition of Deferral and Variance Accounts

305 Page 18 of the Approved Settlement Agreement contemplated disposition of the deferral and variance accounts ("D&V Accounts") over a one year period. CND will 306 307 honour this aspect of the Settlement Agreement if that is what the intervenors prefer. 308 However, CND would like to put forth an alternative suggestion for the intervenors' 309 consideration and comment. If all of the intervenors who are party to the Settlement 310 Agreement agree in writing to this proposal, CND would recommend this alternative 311 approach to the Board. CND proposes to dispose of all D&V Accounts over nine 312 months to align with the rate year ending April 30, 2015.

- 313 CND's proposal is based on the following:
- CND's original application proposed a one year disposition, based on the rate period of May 1, 2014 to April 30, 2015. A disposition over 9 months, in conjunction with the foregone distribution revenue rate rider over 3 months, further explained below, will result in an impact to Customers and CND that is consistent with revenues that would have otherwise been billed from May 1, 2014 to April 30, 2015. This also aligns to an effective date of May 1, 2014, consistent with the Decision.
- The timing corresponds to the beginning of CND's next rate adjustment, determined under an IRM application, which will take effect May 1, 2015. This date also corresponds to the date of new electricity prices issued by the OEB.
   Based upon this proposal, CND customers will not be subjected to multiple changes on their bills, as the expiry of the D&V rate riders corresponds to the same time as other rate adjustments.
- The D&V rate riders represent a reduction of each customer's bill; as such calculating the rate riders over a shorter period of time (9 months instead of 12 months), results in a higher credit on each bill. This will benefit all customers.

- CND's view is that this proposal will be less confusing for customers and results
   in improved efficiencies for CND's Billing and Customer Care department, in
   particular:
- There would be no overlap of D&V Rate Riders for 2015 rates as the 2014
  rate riders would be removed as of April 30, 2015; this would make it
  easier to explain annual bill impacts to customers as there would only be
  one rate change on May 1, 2015. If D&V Rate Riders for 2014 are
  disposed of over 12 months, customers would experience a rate change
  on May 1, 2015 (IRM rates and new D&V Rate Riders) and again on
  September 1, 2015 (expiry of D&V Rate Riders for 2014 rate year).
- Rate changes for 2015 would only need to be implemented in the billing
  system on May 1, 2015, as opposed to twice (May 1, 2015 and September
  1, 2015).
- Table 16: Rate Rider Calculations for D&V Accounts summarizes the D&V Rate Riders in accordance with the D&V Model (Appendix F), which provides for the disposition of the deferral and variance accounts over a 12 month period.
- Table 17 D&V Rate Riders over 9 Months summarizes the D&V Rate Riders computedbased on a disposition period of 9 months compared to 12 months.

Cambridge and North Dumfries Hydro Inc. EB-2013-0116 Draft Rate Order Page 25 of 34 Filed: August 28, 2014

#### 348 Table 16: Rate Rider Calculations for D&V Accounts

Please indicate the Rate Rider Recovery Period (in years) 1

#### Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global A

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	400,646,088	-\$ 581,705	- 0.0015	\$/kV
General Service < 50kW	kWh	155,607,417	-\$ 213,074	- 0.0014	\$/kV
General Service > 50kW	kW	1,403,590	-\$ 539,328	- 0.3842	\$/kV
General Service 1000 to 4999 kW	kW	526,573	-\$ 299,619	- 0.5690	\$/kV
Large Users	kW	508,268	-\$ 338,647	- 0.6663	\$/kV
Street Lighting	kW	25,751	-\$ 13,536	- 0.5256	\$/kV
Unmetered Scattered Load	kWh	1,746,895	-\$ 912	- 0.0005	\$/kV
Embedded Distributor	kW	102,844	-\$ 63,826	- 0.6206	\$/kV
		-	\$ -	-	1
		-	\$ -	-	1
		-	\$ -	-	1
		-	\$ -	-	1
		-	\$ -	-	1
		-	\$ -	-	1
		-	\$ -	-	1
		_	\$ -	-	1
		-	\$ -	-	1
		-	\$ -	-	1
		-	\$ -	-	1
		-	<b>S</b> -	-	1
Total			-\$ 2,050,648		1

#### 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	31,090,136	-\$ 111,824	- 0.0036	\$/kV
General Service < 50kW	kWh	22,469,711	-\$ 80,819	- 0.0036	\$/kV
General Service > 50kW	kW	943,353	-\$ 1,050,475	- 1.1136	\$/kV
General Service 1000 to 4999 kW	kW	526,573	-\$ 796,219	- 1.5121	\$/kV
Large Users	kW	416,055	-\$ 744,794	- 1.7901	\$/kV
Street Lighting	kW	25,751	-\$ 34,509	- 1.3401	\$/kV
Unmetered Scattered Load	kWh	3,494	-\$ 13	- 0.0036	\$/kV
Embedded Distributor	kW	29,869	-\$ 45,368	- 1.5189	\$/kV
		-	\$-	-	1
		-	<b>S</b> -	-	1
		-	\$-	-	
		-	\$ -	-	1
		-	\$-	-	1
		-	\$-	-	1
		-	\$-	-	
		-	\$-	-	]
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	1
Total			-\$ 2,864,021		1

#### Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years) 1

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Accounts 1575 and 1576	Rate Rider for Accounts 1575 and 1576	
Residential	kWh	400,646,088	-\$ 1,181,986	- 0.0030	\$/kW
General Service < 50kW	kWh	155,607,417	-\$ 459,073	- 0.0030	\$/kW
General Service > 50kW	kW	1,403,590	-\$ 1,282,003	- 0.9134	\$/kW
General Service 1000 to 4999 kW	kW	526,573	-\$ 653,085	- 1.2403	\$/kW
Large Users	kW	508,268	-\$ 746,304	- 1.4683	\$/kW
Street Lighting	kW	25,751	-\$ 28,306	- 1.0992	\$/kW
Unmetered Scattered Load	kWh	1,746,895	-\$ 5,154	- 0.0030	]\$/kW
Embedded Distributor	kW	102,844	-\$ 128,130	- 1.2459	\$/kW
		-	<b>\$</b> -	-	1
		-	<b>\$</b> -	-	1
		-	<b>\$</b> -	-	1
		-	<b>\$</b> -	-	1
		-	\$ -	-	1
		-	\$-	-	1
		-	\$-	-	1
		-	\$-	-	1
		-	<b>S</b> -	-	1
		-	<b>\$</b> -	-	1
		-	\$-	-	1
		-	\$ -	-	1
Total			-\$ 4,484,039		1

		Rate Rider	
		Calculation for	
		Deferral/Variance	
		Accounts Balances	
		(excluding Global	Recalculated Rate
Rate Class	Units	Adj) as per Model	Rider over 9 month
Residential	kWh	-0.0015	-0.0020
GS <50 kW	kWh	-0.0014	-0.0019
GS >50 kW	kW	-0.3842	-0.5123
GS 1000 - 4999 kW	kW	-0.5690	-0.7587
Large User	kW	-0.6663	-0.8884
Street Lighting	kW	-0.5256	-0.7008
USL	kWh	-0.0005	-0.0007
Embedded Distributors	kW	-0.6206	-0.8275
		Rate Rider	
		Calculation for	
		RSVA - Power -	
		Global Adjustment	Recalculated Rate
Rate Class	Units	as per Model	Rider over 9 month
Residential	kWh	-0.0036	-0.0048
GS <50 kW	kWh	-0.0036	-0.0048
GS >50 kW	kW		-0.0048
GS 1000 - 4999 kW	kW	-1.1136	
	kW	-1.5121 -1.7901	-2.0161 -2.3868
Large User	kW		-2.3808
Street Lighting USL	kWh	-1.3401 -0.0036	-1.7888
Embedded Distributors			
Embedded Distributors	kW	-1.5189	-2.0252
		Rate Rider	
		Calculation for	
		Accounts 1575 and	Recalculated Rate
Rate Class	Units	1576	Rider over 9 month
Residential	kWh	-0.0030	-0.0040
GS <50 kW	kWh	-0.0030	-0.0040
GS >50 kW	kW	-0.9134	-1.2179
GS 1000 - 4999 kW	kW	-1.2403	-1.6537
Large User	kW	-1.4683	-1.9577
Street Lighting	kW	-1.0992	-1.4656
USL	kWh	-0.0030	-0.0040
Embedded Distributors	kW	-1.2459	-1.6612

# 350 Table 17: D&V Rate Riders over 9 Months vs. 12 Months

#### 352 Disposition of Stranded Meter Variance Account

Appendix H of the Settlement Agreement indicates the Stranded Meter Rate Riders for the Residential class (\$3.25 per customer per month) and General Service <50 kW class (\$10.02 per customer per month) each for a period of one year. To be consistent, CND has prepared Table 18: Stranded Meters Rate Rider over 9 Months which summarizes the Stranded Meter Rate Riders computed based on a disposition period of 9 months compared to 12 months.

#### 359 **Table 18: Stranded Meters Rate Rider over 9 Months**

Stranded Meters Rate Rider over 9 Months										
Recalculated Rate										
	Stranded Meter	Rider over 9								
Rate Class	Rate Rider	months								
Residential	3.25	4.33								
GS <50 kW	10.02	13.36								

360

361

## 362 Foregone Revenue Rate Rider

363 CND's distribution rates issued effective May 1, 2013 were declared interim by the
364 Board in Procedural Order Number 4 issued April 9, 2014 and were continued until such
365 time as new rates were issued.

366

367 As noted previously, the Decision provides for new distribution rates effective May 1,

368 2014. The Decision also states that CND is permitted to calculate class specific rate

riders to recover the deferred incremental revenue requirement for the period May 1,

370 2014 to July 31, 2014.

371

372 CND has calculated the estimated amounts billed for the period May 1, 2014 to July 31,

2014 using interim rates and compared these amounts to the amounts that would have

been billed at new rates for the same period. This difference is referred to by CND as

375 "Foregone Revenue". CND proposes the computation of a Foregone Distribution

- 376 Revenue rate rider for disposition of the Foregone Revenue over a three month period,
- 377 which aligns with the number of months that the distribution revenue was not billed by
- 378 CND.
- 379
- 380 CND has computed the Foregone Distribution Revenue rate rider using customer
- counts and consumptions from the approved load forecast as well as distribution rates
- 382 underlying the Application, as approved in the Decision and the Partial Settlement
- Agreement for the period May 1, 2014 to July 31, 2014. CND has computed the
- 384 Forgone Distribution Revenue amount to be recovered of \$563,919, subject to
- adjustments, described further in the DRO.
- 386
- 387 Table 19: Calculations of Foregone Revenue and Foregone Revenue Rate Riders
- 388 summarizes the calculation of the Foregone Revenue and the computation of the
- 389 monthly Foregone Distribution Revenue Rate Riders.

	Forgone F	Revenue and F	orgone R	evenue Ra	te Rider C	alculations	5	
			1					
								Foregone
	Annual Value from						Total	Revenue Rat Rider over 3
	Board			Current			Forgone	months (F/B/
	Approved Load	3 Month Total		Rates	Proposed	Difference	Revenue	Fixed and (F/
	Forecast (A)	(B)=A/12*3		(C)	Rates (D)		F =(B*E)	Variable
Residential			1					
Customers	48,091	144,273	Fixed	\$10.09	\$11.00	\$0.91	\$131,288	\$0.91
kWh	400,646,088	100,161,522	Variable	\$0.0163	\$0.0178	\$0.0015	\$150,242	\$0.0015
0.0.50.114							\$281,531	
GS<50 kW	4 740	14 000	Fixed	¢11.00	¢12.00	¢1.00	010 200	¢4.00
Customers kWh	4,740 155,607,417	14,220 38,901,854	Fixed Variable	\$11.92 \$0.0127	\$13.00 \$0.0139	\$1.08 \$0.0012	\$15,358 \$46,682	\$1.08 \$0.0012
INV VII	155,007,417	30,301,034	vandule	φ0.0127	40.0133	φ0.001Z	\$62,040	ψ0.001Z
GS>50-999 kW	1	1	1	1		I	40L,010	
Customers	773	2,319	Fixed	\$109.35	\$109.35	\$0.00	\$0	\$0.00
kW	1,403,590	350,898	Variable	\$3.6834	\$3.9800	\$0.2966	\$104,076	\$0.2966
							\$104,076	
GS >1000 - 4999 kW	1							
Customers	27	81	Fixed	\$908.75	\$991.12	\$82.37	\$6,672	\$82.37
kW	526,573	131,643	Variable	\$3.2086	\$3.4499	\$0.2413	\$31,766	\$0.2413
							\$38,437	
Large User and Dir Customers	ect Market Participa	ant		-				
	3	9	Fixed	-	\$8,490.71		\$6,351	\$705.62
kW	508,267	127,067	Variable	\$2.1619	\$2.3578	\$0.1959	\$24,892	\$0.1959
							\$31,243	
Unmetered Loads								
Connections	482	1,446	Fixed	\$7.07	\$5.58	(\$1.49)	\$ (2,155)	(\$1.49)
kWh	1,746,895	436,724	Variable	\$0.0151	\$0.0019	(\$0.0132)	\$ (5,765)	(\$0.0132)
KVVII	1,740,095	430,724	variable	φ0.0151	\$0.0019	(\$0.0152)	\$ (5,765) \$ (7,919)	(\$0.0152)
Street Lighting							φ (1,513)	
Connections	12,997	38,991	Fixed	\$2.04	\$2.43	\$0.39	\$15,206	\$0.39
kW	25,751	6,438	Variable	\$13.0110	\$15.4807	\$2.4697	\$15,899	\$2.4697
							\$31,106	
Embedded Distribu	tors							
Waterloo North kW	81,761	20,440	Variable	\$0.9779	\$1.8482	\$0.87	\$17,789	\$0.8703
Hydro One kW	21,083	5,271	Variable	\$0.9157	\$1.9813	\$1.07	\$5,617	\$1.0656
kW	102,844	308,532					\$23,406	

# 390 Table 19: Calculations of Foregone Revenue and Foregone Revenue Rate Riders

- In addition to the monthly fixed and variable distribution rates, CND has two rate ridersthat carried forward as part of the interim rates that require special consideration:
- 394
- 1. Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement
- 396 ("SMIRR") in effect until the effective date of the next cost of service
- 397 application EB–2012–0111. These fixed, monthly rate riders (one for the
- 398 Residential class and one for the General Service <50kW class) will be refunded
- 399to customers as part of the Foregone Revenue adjustment and rate rider
- 400 calculation since they were charged to customers to July 31, 2014. The
- 401 calculation of the adjustment to Foregone Revenue is summarized in Table 15.
- 402

# 403

# Table 20: Rate Rider for SMIRR -Adjustment to Foregone Revenue

Table 20 - Rate Rider for SMIRR - Adjustment to Foregone Revenue									
Rate Class	Customers from Approved Load Forecast	SMIRR Rate Rider	3 Months						
Residential	48,091	\$2.22	\$320,286						
GS <50 kW	4,740	\$6.20	\$88,164						
Total			\$408,450						

404

- 2. Rate Rider for Application of Tax Change effective until April 30, 2014. These
  variable rate riders (one for each customer class) will be recovered from
  customers as part of the Foregone Revenue adjustment and rate rider
  calculation since they were refunded to customers to July 31, 2014. Since these
  rate riders represent recoveries from customers, the adjustment to Foregone
  Revenue is a negative amount. The calculation of the adjustment to foregone
  revenue is as follows:
- 413

Table 21 - Rate Rider	for Applicati	ion of Tax Ch	ange - Adj	ustment to	Foregone	Revenue		
	Annual							Forego
	Value from							Revenu
	Board						Total	Rate
	Approved			Current			Forgone	Rider or
	Load	3 Month Total		Rates	Proposed	Difference	Revenue	3 mont
	Forecast (A)	(B)=A/12*3		(C)	Rates (D)	(E=D-C)	F =(B*E)	(F/B)
Residential								
kWh	400,646,088	100,161,522	Variable	(\$0.0001)	\$0.0000	\$0.0001	\$10,016	\$0.000
GS<50 kW								
kWh	155,607,417	38,901,854	Variable	(\$0.0001)	\$0.0000	\$0.0001	\$3,890	\$0.000
GS>50-999 kW								
kW	1,403,590	350,898	Variable	(\$0.0188)	\$0.0000	\$0.0188	\$6,597	\$0.018
GS >1000 - 4999 kW								
kW	526,573	131,643	Variable	(\$0.0161)	\$0.0000	\$0.0161	\$2,119	\$0.016
Large User and Direct Market Participant								
kW	508,267	127,067	Variable	(\$0.0118)	\$0.0000	\$0.0118	\$1,499	\$0.011
Unmetered Loads								
kWh	1,746,895	436,724	Variable	(\$0.0002)	\$0.0000	\$0.0002	\$87	\$0.000
Street Lighting								
kW	25,751	6,438	Variable	(\$0.1105)	\$0.0000	\$0.1105	\$711	\$0.110
Embedded Distributors								
Waterloo North kW	81,761	20,440	Variable	(\$0.0039)	\$0.0000	\$0.00	\$80	\$0.003
Hydro One kW	21,083	5,271	Variable	(\$0.0042)	\$0.0000	\$0.00	\$22	\$0.004
kŴ	102,844	308,532						

# Table 21: Adjustment to Foregone Revenue for Tax Change

415

414

416

417 As a result of continuing the above noted riders until July 31, 2014, the Foregone

418 Revenue to be recovered over a three month period (August 1, 2014 to October 31,

419 2014) is revised to \$180,492, as summarized in Table 22: Adjusted Foregone Revenue

420 to be Recovered.

Table 22 -	Summary of Fore	egone Revenue		
				7-1-1
	-			Total
	Foregone	014100	<b>T</b> 01	Recoverable
	Revenue	SMIRR	Tax Change	Amount
Residential	6424 000 42	(6200.000.00)	<b>F</b> 0	(6400.007.0
Customers	\$131,288.43	(\$320,286.06)	\$0	(\$188,997.6
kWh	\$150,242.28	(\$220.000.00)	\$10,016.15	\$160,258.4
	\$281,530.71	(\$320,286.06)	\$10,016.15	(\$28,739.19
GS<50 kW				
Customers	\$15,357.60	(\$88,164.00)		(\$72,806.40
kWh	\$46,682.23	(***,*****)	\$3,890.19	\$50,572.41
	\$62,039.83	(\$88,164.00)	\$3,890.19	(\$22,233.99
GS>50-999 kW	<b>60.00</b>		<b>C</b> O	60.00
Customers	\$0.00		\$0	\$0.00
kW	\$104,076.20	<b>#0.00</b>	\$6,596.87	\$110,673.0
	\$104,076.20	\$0.00	\$6,596.87	\$110,673.0
GS >1000 - 4999 kW				
Customers	\$6,671.97			\$6,671.97
kW	\$31,765.52		\$2,119.46	\$33,884.97
	\$38,437.49	\$0.00	\$2,119.46	\$40,556.94
Large User and Direct Market Participant				
Customers	\$6,350.58			\$6,350.58
kW	\$24,892.38	<b>*</b> 0.00	\$1,499.39	\$26,391.76
	\$31,242.96	\$0.00	\$1,499.39	\$32,742.34
Unmetered Loads				
Connections	(\$2,154.54)			(\$2,154.54
kWh	(\$5,764.75)		\$87.34	(\$5,677.41
	(\$7,919.29)	\$0.00	\$87.34	(\$7,831.95
Street Lighting		· · · ·		
Connections	\$15,206.49			\$15,206.49
kW	\$15,899.31	<b>#0.00</b>	\$711.37	\$16,610.68
	\$31,105.80	\$0.00	\$711.37	\$31,817.17
Embedded Distributors				
Waterloo North kW	\$17,789.15		\$79.72	\$17,868.87
Hydro One kW	\$5,616.51		\$22.14	\$5,638.65
·	\$23,405.66	\$0.00	\$101.85	\$23,507.51
Total	\$563,919.35	(\$408,450.06)	\$25,022.62	\$180,491.9

## 422 Table 22: Adjusted Foregone Revenue to be Recovered.

423

425 summarized in Table 23.

⁴²⁴ The resulting monthly Foregone Distribution Revenue Rate Riders for each class are as

Table 23 - Summary of Foreg		ie Rate Ri		
	Foregone		Tax	Total
	Revenue	SMIRR	Change	Foregone
	Rate	Rate	Rate	Rate
	Riders	Riders	Riders	Riders
Residential				
Customers	\$0.91	(\$2.22)		(\$1.31)
kWh	\$0.00150		\$0.00010	\$0.00160
GS<50 kW				
Customers	\$1.08	(\$6.20)		(\$5.12)
kWh	\$0.0012		\$0.00010	\$0.00130
GS>50-999 kW				
Customers	\$0.00			\$0.00
kW	\$0.2966		\$0.01880	\$0.31540
GS >1000 - 4999 kW				
Customers	\$82.37			\$82.37
kW	\$0.2413		\$0.01610	\$0.25740
Large User and Direct Market Participant				
Customers	\$705.62			\$705.62
kW	\$0.1959		\$0.01180	\$0.20770
Unmetered Loads				
Connections	(\$1.49)			(\$1.49)
kWh	(\$0.0132)		\$0.00020	(\$0.0130
Street Lighting				
Connections	\$0.39			\$0.39
kW	\$2.4697		\$0.11050	\$2.58020
Embedded Distributors				
Waterloo North kW	\$0.8703		\$0.00390	\$0.87
	\$1.0656		\$0.00330	

### 426 Table 23: Monthly Foregone Distribution Revenue Rate Rider

427

428

429 CND proposes that the Foregone Distribution Revenue Rate Rider will be implemented

430 for the months of August, September, and October, 2014.

431

432 CND has not included the Foregone Distribution Revenue Rate Rider as part of the

433 computation of the Monthly Bill Impacts in the DRO as this rate rider is temporary in

nature. The Bill Impacts, as computed and presented in Appendix C , represent the
monthly bill impacts that the customers are expected to experience in the 2014 rate
year, versus the 2013 rate year on a comparative basis, based on the approved monthly
distribution rates and D&V account riders. Excluding the Foregone Distribution
Revenue Rate Rider provides the Customer and CND with a comparison that is
consistent with the prior rate year, and removes the temporary impact of a delay in the
implementation date.

441

442 For information purposes, CND has computed the monthly bill impacts, for selected

443 consumption levels, including the Foregone Distribution Revenue Rate Rider for each of

the months August, September, and October 2014 in Table 24: Bill Impacts IncludingForegone Revenue.

446

## 447 Table 24: Bill Impacts Including Foregone Revenue Rider

448

Customer Class	Consumption	Distribution Rate Impact - Per DRO		Total Bill Impact - Per DRO			
			\$	%		\$	%
Residential	800 kWh	\$	1.06	4.19%	\$	0.62	0.56%
GS < 50 kW	2,000 kWh	\$	(4.57)	-9.48%	\$	(7.93)	-2.90%
GS 50 - 999 kW	60 kW	\$	(35.22)	-10.70%	\$	(190.65)	-7.06%
GS 1000 - 4999 kW	1,000 kW	\$	(974.16)	-23.75%	\$	(4,727.66)	-9.63%
Large Users	25,000 kW	\$	(37,146.26)	-60.36%	\$	(149,674.45)	-10.39%
USL (1 connection)	150 kWh	\$	(5.98)	-64.27%	\$	(7.23)	-27.70%
Street Lighting (1 connection)	1 kW	\$	4.47	29.95%	\$	0.99	2.88%

- 451 CND respectfully submits this DRO and its draft Tariff of Rates and Changes, to be
- 452 effective May 1, 2014 and implemented as of August 1, 2014 for the Board's approval.

# Appendix A

# Partial Settlement Agreement



CAMBRIDGE AND NORTH DUMFRIES HYDRO INC. 1500 Bishop Street, P.O. Box 1060, Cambridge, ON N1R 5X6 Phone: 519-621-8405 Fax: 519-621-0383

April 2, 2014

Ms. Kirsten Walli, Board Secretary Ontario Energy Board 2300 Yonge Street, Suite 2700, P.O. Box 2319 Toronto, ON M4P 1E4

Dear Ms. Walli:

### Re: Cambridge and North Dumfries Hydro Inc., 2014 Electricity Distribution Rate Application, Settlement Proposal, Board File No. EB-2013-0116

Cambridge and North Dumfries Hydro Inc. ("CND") is pleased to submit the enclosed Settlement Proposal pursuant to the Settlement Conference held on March 6 -7, 2014 in accordance with Procedural Order No. 2 in the above noted proceeding. An extension for of the filing of the Settlement Proposal to April 3, 2014 was granted by the Board by way of letter dated March 28, 2014.

CND is pleased to advise that the parties have achieved a partial settlement in this matter. As is more fully detailed in the attached Settlement Proposal, the following issues remain unsettled:

i) **OM&A.** The parties are not in agreement that the Applicant's proposed OM&A costs for the test year are appropriate.

ii) Cost of Capital – Long Term Debt Component. The Parties are not in agreement that the Applicant's proposed long term debt in the test year is appropriate.

iii) Other Revenues – Interest Component. The Parties are not in agreement that the Applicant's proposed interest revenues for the test year are appropriate.

iv) **Rate Design – GS 50 to 999 Fixed/Variable Split.** The Parties are not in agreement that the Applicant's proposed fixed and variable split for the GS 50 to 999 rate class is appropriate.

v) **Removal Costs.** The Parties are not in agreement on the proper accounting treatment of removal costs in the test year. The Parties are also not in agreement on the inclusion of removal costs in account 1576 over the historical period.

CND understands that unsettled matters will be the subject of an oral hearing.

Respectfully submitted,

roster.

Grant Brooker, CPA, CA Manager, Regulatory Affairs Cambridge and North Dumfries Hydro Inc. 1500 Bishop Street, PO Box 1060, Cambridge, ON N1R 5X6 Tel 519.621.8405 Ext 2340 Fax 519.621.0383 Email gbrooker@camhydro.com

#### EB-2013-0116

**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 Cambridge and North Dumfries Hydro Inc. for an order approving just and reasonable rates and other charges for electricity distribution to be effective May 1, 2014.

## CAMBRIDGE AND NORTH DUMFRIES HYDRO INC.

### SETTLEMENT PROPOSAL

April 2, 2014

## Cambridge and North Dumfries Hydro Inc.

## EB-2013-0116

## **Settlement Proposal**

Tab	le of Contents
1.	FOUNDATION7
2.	PERFORMANCE MEASURES
3.	CUSTOMER FOCUS
4.	OPERATIONAL EFFECTIVENESS
5.	PUBLIC POLICY RESPONSIVENESS
6.	FINANCIAL PERFORMANCE10
7.	REVENUE REQUIREMENT10
8.	LOAD FORECAST, COST ALLOCATION AND RATE DESIGN15
9.	ACCOUNTING
	ACCOUNTING
Арр	
Арро Арро	endix A – Updated Net Book Values22
Арро Арро Арро	endix A – Updated Net Book Values
Арро Арро Арро Арро	endix A – Updated Net Book Values
Арро Арро Арро Арро Арро	endix A – Updated Net Book Values
Арро Арро Арро Арро Арро Арро	endix A – Updated Net Book Values
Арро Арро Арро Арро Арро Арро Арро	endix A – Updated Net Book Values
Appo Appo Appo Appo Appo Appo Appo	endix A – Updated Net Book Values

#### Cambridge and North Dumfries Hydro Inc.

#### EB-2013-0116

#### **Settlement Proposal**

#### Filed with OEB: April 2, 2014

Cambridge and North Dumfries Hydro Inc. (the "Applicant" or "CND") filed an application with the Ontario Energy Board (the "Board") on October 1, 2013, as updated on October 28, 2013 under section 78 of the Ontario Energy Board Act, 1998, S.O. 1998, c. 15, (Schedule B) (the "Act"), seeking approval for changes to the rates that CND charges for electricity distribution, to be effective May 1, 2014 (Board Docket Number EB-2013-0116) (the "Application").

The Board issued a Notice of Application and Hearing dated November 12, 2013 and Procedural Order No. 1 on December 16, 2013, the latter of which included a draft issues list and sought submissions on the same. On January 17, 2014, the Board issued Procedural Order No. 2, in which the Board established an approved issues list, set dates for the filing of interrogatories and responses, and made provision for a settlement conference.

CND filed its interrogatory responses with the Board on February 25, 2014, pursuant to which CND asked the Board to hold the financial statements of CND's two competitive affiliates in confidence. The Board issued Procedural Order No. 3 on February 27, 2014 seeking submissions from any parties or Board staff if they wish to object to CND's confidentiality claim. As an interim measure, the Board provided for confidential treatment of the documents. No parties objected to CND's confidentiality request. The relevant documents continue to be the subject of the Board's interim confidentiality measures.

This Settlement Proposal is filed with the Board in connection with the Application.

Further to the Board's Procedural Order No. 2, a settlement conference was convened on March 6, 2014 and continued to March 7, 2014 in accordance with the Board's *Rules of Practice and Procedure* (the "Rules") and the Board's *Settlement Conference Guidelines* (the "Guidelines"). Ms. Emay Cowx acted as facilitator for the settlement conference which lasted for two days.

CND and the following intervenors (the "Intervenors"), participated in the settlement conference:

Energy Probe ("EP"); School Energy Coalition ("SEC"); and Vulnerable Energy Consumers Coalition ("VECC").

CND and the Intervenors are collectively referred to below as the "Parties".

Ontario Energy Board staff ("Board staff") also participated in the settlement conference. The role adopted by Board staff is set out in page 5 of the Guidelines. Although Board staff is not a party to this Settlement Proposal, as noted in the Guidelines, Board staff who did participate in

the settlement conference are bound by the same confidentiality requirements that apply to the Parties to the proceeding.

This document is called a "Settlement Proposal" because it is a proposal by the Parties to the Board to settle the issues in this proceeding. It is termed a proposal as between the Parties and the Board. However, as between the Parties, and subject only to the Board's approval of this Settlement Proposal, this document is intended to be a legal agreement, creating mutual obligations, and binding and enforceable in accordance with its terms. As set forth later in this Preamble, this agreement is subject to a condition subsequent, that if it is not accepted by the Board in its entirety, then unless amended by the Parties it is null and void and of no further effect. In entering into this agreement, the Parties understand and agree that, pursuant to the Act, the Board has exclusive jurisdiction with respect to the interpretation and enforcement of the terms hereof.

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 settlement – or not – 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.

This Settlement Proposal provides a brief description of each of the settled and partially settled issues, as applicable, together with references to the evidence. The Parties agree that references to the "evidence" in this Settlement Proposal shall, unless the context otherwise requires, include (a) additional information included by the Parties in this Settlement Proposal, and (b) the Appendices to this document. The supporting Parties for each settled and partially settled issue, as applicable, agree that the evidence in respect of that settled or partially settled issue, as applicable, is sufficient in the context of the overall settlement to support the proposed settlement, and the sum of the evidence in this proceeding provides an appropriate evidentiary record to support acceptance by the Board of this Settlement Proposal.

There are Appendices to this Settlement Proposal which provide further support for the proposed settlement. The Parties acknowledge that the Appendices were prepared by CND. While the Intervenors have reviewed the Appendices, the Intervenors are relying on the accuracy of the underlying evidence in entering into this Settlement Proposal.

Outlined below are the final positions of the Parties following the settlement conference. For ease of reference, this Settlement Proposal follows the format of the final approved issues list for the Application attached to Procedural Order No. 2.

The Parties are pleased to advise the Board that they have reached a partial agreement with respect to the settlement of some of the issues in this proceeding. Specifically:

"Complete Settlement" means an issue for which complete	# issues
settlement was reached by all Parties, and if this Settlement	settled:
Proposal is accepted by the Board, the Parties will not adduce any	

evidence or argument during the oral hearing in respect of these issues.	7
<b>"Partial Settlement"</b> means an issue for which there is partial settlement, as CND and the Intervenors who take any position on the issue were able to agree on some, but not all, aspects of the particular issue. If this Settlement Proposal is accepted by the Board, the Parties who take any position on the issue will only adduce evidence and argument during the hearing on those portions of the issues not addressed in this Settlement Proposal.	# issues partially settled: 8
<b>"No Settlement"</b> means an issue for which no settlement was reached. CND and the Intervenors who take a position on the issue will adduce evidence and/or argument at the hearing on the issue.	# issues not settled: <b>10</b>

If applicable, a Party who is noted as taking no position on an issue may or may not have participated in the discussion on that particular issue, but in either case such Party takes no position a) on the settlement reached, and b) on the sufficiency of the evidence filed to date.

According to the Guidelines (p. 3), the Parties must consider whether a Settlement Proposal should include an appropriate adjustment mechanism for any settled issue that may be affected by external factors. Because this is a partial settlement of some issues, to the extent that issues are interrelated a number of the resulting settled or partially settled issues require further adjustment after the Board's decision. These adjustments are specifically set out in the text of the Settlement Proposal.

The Parties have settled the issues as a package, and none of the parts of this Settlement Proposal are severable. If the Board does not accept this Settlement Proposal in its entirety, then there is no settlement (unless the Parties agree in writing that any part(s) of this Settlement Proposal that the Board does accept may continue as a valid settlement without inclusion of any part(s) that the Board does not accept).

In the event that the Board directs the Parties to make reasonable efforts to revise the Settlement Proposal, the Parties agree to use reasonable efforts to discuss any potential revisions, but no Party will be obligated to accept any proposed revision. The Parties agree that all of the Parties who took on a position on a particular issue must agree with any revised Settlement Proposal as it relates to that issue prior to its resubmission to the Board.

Unless stated otherwise, the settlement of any particular issue in this proceeding and the positions of the Parties in this Settlement Proposal are without prejudice to the rights of Parties to raise the same issue and/or to take any position thereon in any other proceeding, whether or not CND is a party to such proceeding.

### SUMMARY

In reaching this partial settlement, the Parties have been guided by the Filing Requirements for 2014, the approved issues list, and the Report of the Board titled *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.

This Settlement Proposal reflects a partial settlement of the issues in this proceeding. The Parties believe that, if accepted by the Board as the Parties request, this Settlement Proposal will narrow the scope of issues to be heard during an oral hearing. The following is a description of the key areas of disagreement among the Parties that would go to oral hearing if this Settlement Proposal is accepted:

- 1. OM&A (Issues 1.1, 1.2, 2.1, 3.1, 4.1, 4.2, 4.3, 5.1, 6.1, 6.2, 7.1, 7.4, 7.7 and 8.6): The Parties are not in agreement that the Applicant's proposed OM&A costs for the test year are appropriate.
- 2. Cost of Capital Long Term Debt Component (Issue 7.5): The Parties are not in agreement that the Applicant's proposed long term debt cost in the test year is appropriate.
- 3. Other Revenues Interest Component (Issue 7.6): The Parties are not in agreement that the Applicant's proposed interest revenues for the test year are appropriate.
- 4. Rate Design GS 50 to 999 kW Fixed/Variable Split (Issue 8.3): The Parties are not in agreement that the Applicant's proposed fixed and variable split for the GS 50 to 999 kW rate class is appropriate.
- 5. **Removal Costs (Issues 7.1, 7.2, 9.1 and 9.2):** The Parties are not in agreement on the proper accounting treatment of removal costs in the test year. The Parties are also not in agreement on the inclusion of removal costs in account 1576 over the historic period.

Based on the foregoing, and the evidence and rationale provided below, the parties agree that this Settlement Proposal is appropriate and recommend its acceptance by the Board.

- 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?

**Partial Settlement:** For the purposes of the partial settlement of the issues in this proceeding, the Parties agree that, subject to the changes agreed to by the Parties and set out in this Settlement Proposal, the regional and infrastructure investment planning undertaken by the Applicant and outlined in the Application support the appropriate management of the Applicant's assets in the test year from a regional and infrastructure investment perspective only.

Because the Parties are not in agreement that the Applicant's proposed OM&A and long term debt costs for the test year are appropriate, the Parties do not agree that the Applicant's asset management planning as outlined in the Application support the appropriate management of the Applicant's assets.

**Evidence:** Exhibit 1/Tab 4/Schedule 1; Exhibit 1/Tab 8/Schedule 5; Exhibit 1/ Appendix 1-2 – Corporate Communication Strategy, Exhibit 1/Appendix 1-6A – Strategic Plan; Exhibit 1/Appendix 1-6B – IT Strategic Plan; Exhibit 1/Appendix 1-10 – Human Resources/Governance/Nominating Committee Mandate; Exhibit 2/Tab 2, Schedule 1/Pages 1 – 6; Exhibit 2/Appendix 2-8A – Distribution System Plan; Exhibit 4/Tab 1/Schedule 1; Exhibit 4/Tab 4/Schedule 2; Exhibit 4/Appendix 4-7 - Total Compensation Philosophy;

**Interrogatories:** 1.1-Staff-1; 1.1-SEC-1; 1.1-SEC-3; 1.1-SEC-5; 2.1-Staff-4; 4.1-Staff-9; and 4.1-VECC-6

## Please refer to Appendices A to C to this document for the agreed upon Capital Additions for 2014.

Supporting parties: CND, EP, SEC and VECC.

1.2 Are the customer engagement activities undertaken by the applicant commensurate with the approvals requested in the application?

**No Settlement:** Because the Parties are not in agreement that the Applicant's proposed OM&A costs for the test year are appropriate, the Parties also do not agree that the customer engagement activities undertaken by the Applicant are 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?

**No Settlement:** Because the Parties are not in agreement that the Applicant's proposed OM&A costs for the test year are appropriate, the Parties also do not agree that 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?

**No Settlement:** Because the Parties are not in agreement that the Applicant's proposed OM&A costs for the test year are appropriate, the Parties also do not agree that the Applicant's proposed capital expenditures and operating expenses are 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?

**No Settlement:** Because the Parties are not in agreement that the Applicant's proposed OM&A costs for the test year are appropriate, the Parties also do not agree that the Applicant's distribution system plan appropriately supports 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?

**No Settlement:** Because the Parties are not in agreement that the Applicant's proposed OM&A costs for the test year are appropriate, the Parties also do not agree that the Applicant's proposed OM&A expenses are clearly driven by appropriate objectives and 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 rate increases for customers, or is any additional rate mitigation required?

**Partial Settlement:** For the purposes of the partial settlement of the issues in this proceeding and with the intent of narrowing the scope of issues that will be heard at the oral phase of this proceeding, the Parties agree that the Applicant's proposed capital expenditures in the 2014 test year are, subject to the changes agreed to by the Parties and set out in this Settlement Proposal, appropriately paced and prioritized to result in reasonable rate increases for customers. As noted in respect of issue 7.1 below, CND has agreed to adjust its test year capital plan to reflect the deferral of \$2.6M of projects. CND currently believes that [\$2.6M] of lower priority System Renewal and System Service

projects can be deferred mostly to 2015 (with a few to 2016) to achieve this reduction. This delay in timing for the identified projects is reasonable and will not, in CND's reasonable expectation, unduly affect distribution system safety or performance. The Parties recognize that individual projects may be adjusted by CND as priorities unfold between 2014-2019.

## Please refer to Appendices A to C to this document for the agreed upon Capital Additions for 2014.

The Parties are not in agreement on the proper accounting treatment of removal costs in the test year. If CND's accounting treatment of expensing removal costs is not accepted by the Board, the Parties agree that CND will adjust the computation of rate base as follows:

- 1. Add the amounts of \$333,253, \$639,000, and \$806,208 to capital additions for the years 2012, 2013, and 2014 respectively; and
- 2. Re-compute depreciation expense for each of the years 2012, 2013, and the 2014 Test Year.

Because the Parties are not in agreement that the Applicant's proposed OM&A costs for the test year are appropriate, the Parties also do not agree that the Applicant's proposed operating expenses are appropriately paced and prioritized to result in reasonable rate increases for customers or whether any additional rate mitigation is required.

**Evidence:** Exhibit 1/Tab 4/Schedule 1/Page 14; Exhibit 1/Tab 8/Schedule 3; Exhibit 2/Tab 2/Schedule 1; Exhibit 2/Appendix 2-6 – Appendix 2-BA Fixed Asset Continuity Schedule – 2014; Exhibit 2/Appendix 2-8A – Distribution System Plan; Exhibit 2/Appendix 2-8B – Capital Expenditure Table ; Exhibit 2/Appendix 2-10 – Capital Projects Table; Exhibit 8/Tab 1/Schedules 12and 13; Exhibit 8/Appendix 8-5 – Appendix 2-W (Bill Impacts)

**Interrogatories**: 1.1-Staff-1, 1.1-SEC-1, 1.1-SEC-2, 1.1-SEC-4, 1.1-SEC-5; 4.3-Staff-18, 4.3-SEC-31; 4.3-SEC-32; 4.3-SEC-35; 4.3-SEC-37; 4.3-VECC-15; 4.3-VECC-16; 4.3-VECC-17; and 4.3-VECC-18

### Supporting parties: CND, EP, SEC and VECC.

- 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?

**Partial Settlement:** For the purposes of the partial settlement of the issues in this proceeding and with the intent of narrowing the scope of issues that will be heard at the

oral phase of this proceeding, the Parties agree that the Applicant is proposing to meet all obligations mandated by government relevant to this Application in the test year, including in respect of renewable energy, smart meters and any other obligations that are mandated as a condition of CND's distribution licence.

Because the Parties are not in agreement that the Applicant's proposed OM&A costs for the test year are appropriate, the Parties do not agree on the amount of the Applicant's proposed operating expenses that are required to meet the obligations mandated by government relevant to this Application in the test year, including in respect of renewable energy, smart meters and any other obligations that are mandated as a condition of CND's distribution licence.

**Evidence:** Exhibit 1/Tab 4/Schedule 1; Exhibit 2/Tab 2/Schedule 1; Exhibit 2/Appendix 2-8A – Distribution System Plan; Exhibit 4/Tab 1/Schedule 1/Page 3;

Interrogatories: 1.1-SEC-3; 2.1-Staff-5; 5.1-EP-17; 5.1-VECC-19; and 5.1-VECC-20.

Supporting parties: CND, EP, SEC and VECC.

- 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?

**No Settlement:** Because the Parties are not in agreement on several matters which are an input into the derivation of proposed rates, the Parties also do not agree that the Applicant's proposed rates allow it to meet its obligations to its customers while maintaining its financial viability. CND has provided a partial list of such obligations in response to IR 5.1-Energy Probe-17.

6.2 Has the applicant adequately demonstrated that the savings resulting from its operational effectiveness initiatives are sustainable?

**No Settlement:** Because the Parties are not in agreement that the Applicant's proposed OM&A costs for the test year are appropriate, the Parties also do not agree that the Applicant has adequately demonstrated that the savings, if any, 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?

**Complete Settlement:** For the purposes of partial settlement of the issues in this proceeding, CND agrees to adjust its test year capital plan to reflect the deferral of \$2.6M of projects, and subject to this adjustment the Parties agree that the newly proposed test year capital expenditures are reasonable.

As indicated in Appendix A below, the test year capital plan agreed to by the Parties is \$15,049,383, determined by reducing the original proposed capital plan of \$17,649,383 by \$2,600,000. The associated depreciation is reduced from \$4,989,877 to \$4,959,263; a reduction of \$30,614.

Please refer to Appendices A to C to this document for the agreed upon Capital Additions for 2014.

Appendix A – Amended Net Book Value of Fixed Assets;

Appendix B – Amended Appendix 2-BA Fixed Asset Continuity Schedule 2014; and

Appendix C – Amended Appendix 2-AB Capital Expenditure Summary 2009 through 2018.

If CND's accounting treatment of expensing removal costs is not accepted by the Board, the Parties agree that CND will adjust the computation of rate base as follows:

- 1. Add the amounts of \$333,253, \$639,000 and \$806,208 to capital additions for the years 2012, 2013 and 2014 Test Year;
- 2. Re-compute depreciation expense for each of the years 2012, 2013, and the 2014 Test Year; and
- 3. Re-compute the 2014 rate base to incorporate the changes in capital additions and depreciation for each of the years 2012, 2013, and 2014.

Each of the above noted Appendices would be revised accordingly.

CND has agreed to adjust its working capital calculation to remove the fully allocated depreciation expense related to transportation cost (7.1-EP-23). For the purposes of the partial settlement of the issues in this proceeding, and subject to the adjustments noted in this paragraph, the Parties agree that the proposed working capital allowance of 13% is reasonable. In the absence of a lead-lag study, and given that CND has not implemented monthly billing of all customers (4.2-EP-12), the Parties agreed that the working capital allowance specified in the Filing Requirements for 2014 is appropriate for the purposes of achieving a partial settlement of the issues in this proceeding. The Parties agree that the calculation of working capital should be adjusted to reflect any changes in OM&A or cost of power that arise from this Settlement Proposal and from the hearing.

Subject to any adjustments to rate base required arising from the resolution of issue 9.2 and the adjustments noted in respect of this issue 7.1, for the purposes of partial

settlement of the issues in this proceeding the Parties agree that the proposed test year rate base is reasonable.

**Evidence:** Exhibit 1/Tab 4/Schedule 1; Exhibit 2

**Interrogatories:** 1.1-Staff-1; 1.1-SEC-5; 4.1-Staff-9; 4.1-Staff-11; 4.1-Staff-12; 4.1-Staff-13; 4.1-Staff-14; 4.1-SEC-18; 7.1-EP-21; 7.1-EP-22; 7.1-EP-24; 7.1-EP-25; and 7.1-SEC-41.

### Supporting parties: CND, EP, SEC and VECC.

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?

**Complete Settlement:** Subject to any adjustments to depreciation/amortization expense required arising from the resolution of issue 9.2 for the purposes of partial settlement of the issues in this proceeding the Parties agree that the proposed levels of depreciation/amortization expense appropriately reflect the useful lives of the assets and the Board's accounting policies.

**Evidence:** Exhibit 2/Tab 1/Schedule 2; Exhibit 2/Appendices 2-1 to 2-6 ; Exhibit 4/Tab 1/Schedule 1; Exhibit 4/Tab 7/Schedule 1 ; Exhibit 4/Tab 7/Schedule 2; Exhibit 4/Tab 7/Schedule 3; Exhibit 4/Appendix 4-15 – Kinetrics Useful Lives; Exhibit 4/Appendix 4-16 – Service Life Comparison; Exhibit 4/Appendix 4-17 to 4-20 – 2-C Depreciation and Amortization Expense

**Interrogatories:** 7.1-Energy Probe-22, 7.1-Energy Probe-23

Supporting parties: CND, EP, SEC and VECC.

7.3 Are the proposed levels of taxes appropriate?

**Complete Settlement:** CND has agreed to adjust its capital cost allowance treatment of computer hardware by moving it from class 10 to class 50. For the purposes of settlement of the issues in this proceeding, and subject to this adjustment, the Parties agree that the proposed levels of taxes are appropriate. The Parties agree that the proposed level of taxes will need to be reviewed at the draft rate order stage, to determine whether any updates are required based on the resolution of issues to be heard by the Board.

The amount of the tax expense built into the revenue requirement at this time is not material, primarily because the Capital Cost Allowance used for tax calculation purposes greatly exceeds the amortization used for the determination of accounting income. As indicated above, the Parties agree that the proposed level of taxes will need to be reviewed at the draft rate order stage, to determine whether any updates are required based on the resolution of issues to be heard by the Board.

**Evidence:** Exhibit 4/Tab 8/Schedule 1; Exhibit 4/Tab 8/Schedule 3; Exhibit 4/Appendix 4-21 – 2012 Corporate Tax Return; and Exhibit 4/Appendix 4-22.

Supporting parties: CND, EP, SEC and VECC.

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

**No Settlement:** Because the Parties are not in agreement that the Applicant's proposed OM&A costs for the test year are appropriate, the Parties also do not agree that the proposed allocation of shared services and corporate costs are appropriate.

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

**Partial Settlement:** For the purposes of partial settlement of the issues in this proceeding, the Parties agree that the proposed capital structure, rate of return on equity and short term debt costs for the test year are appropriate. However, the Parties are not in agreement that the Applicant's proposed long term debt cost in the test year is appropriate.

		Initial	Application		
	Debt	(%)	(\$)	(%)	(\$)
1 2 3	Long-term Debt Short-term Debt Total Debt	56.00% 4.00% 60.00%	\$74,176,763 \$5,298,340 \$79,475,103	4.96% 2.07% 4.77%	\$3,682,618 \$109,676 \$3,792,294
4 5 6	Equity Common Equity Preferred Shares Total Equity	40.00% 0.00% 40.00%	\$52,983,402 \$ - \$52,983,402	8.98% 0.00% 8.98%	\$4,757,910 \$ - \$4,757,910
7	Total	100.00%	\$132,458,506	6.46%	\$8,550,203
		Interroga	tory Responses		
1 2 3	Debt Long-term Debt Short-term Debt Total Debt	(%) 56.00% 4.00% 60.00%	(\$) \$73,765,320 \$5,268,951 \$79,034,271	(%) 4.96% 2.11% 4.77%	(\$) \$3,655,571 <u>\$111,175</u> \$3,766,746
4 5 6 7	Equity Common Equity Preferred Shares Total Equity Total	40.00% 0.00% 40.00%	\$52,689,514 <u>\$-</u> \$52,689,514 \$131,723,785	9.36% 0.00% 9.36% 6.60%	\$4,931,739 <u>\$ -</u> \$4,931,739 \$8,698,484

Evidence: Exhibit 1/Tab 4/Schedule 1/Pages 25-26; and Exhibit 5

Interrogatories: 7.5-Staff-19 to 21; 7.5-Energy Probe-29 and 30.

Supporting parties: CND, EP, SEC and VECC.

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

**Partial Settlement:** For the purposes of partial settlement of the issues in this proceeding, and subject to the treatment of interest revenues, the Parties agree that subject to an increase to the forecast of other revenues of \$54,000 in the test year, the other revenues forecast is appropriate. This increase is due to two causes: (i) \$23,000 is to account for the gain on the disposition of vehicles in the test year (7.3-EP-32(b)); and (ii) \$31,000 is based on an updated forecast for account 4390 (which includes sale of scrap) based on the historic average of 2010-2013 amounts. A summary is included in the table below.

Other Revenue, As Filed	\$1,299,379
Add: Gain on Disposition of Vehicles	\$23,000
Add: Misc. Non-Operating Income (Account 4390)	\$31,000
Other Revenue, as per Settlement	<u>\$1,353,379</u>

A detailed schedule of the updated Other Revenue is included as Appendix D to this document.

The Parties are not in agreement that the Applicant's proposed interest income (account 4405 – Interest and Dividend Income) for the test year is appropriate.

Evidence: Exhibit 3/Tab 4/Schedule 1

Interrogatories: 7.6-EP-31; 7.6-Energy Probe-32; and 7.6-VECC-35

Supporting parties: CND, EP, SEC and VECC.

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?

**No Settlement:** Because the Parties are not in agreement on several matters which are an input into the derivation of proposed rates (including operating expenses, return on

capital, and interest revenues), the Parties also do not agree that the proposed revenue requirement has been accurately determined.

- 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?

**Complete Settlement:** The Parties agree to the following adjustments to the proposed load forecast:

- (i) The 2014 power purchased load forecast will be 1,552.4 GWh which translates into billed level of 1,519.9 GWh after the adjustment for CDM. This forecast reflects the power purchased forecast of 1,524.6 GWh and billed level of 1,492.9 GWh, proposed by CND after the completion of the interrogatories, adjusted to include actual and not forecasted, 2013 regional employment and unemployment values. For 2014, the monthly regional employment and unemployment values were held constant at the December 2013 level.
- (ii) For the General Service 50 to 999 kW customers and the Embedded Distributors the kW/kWh factor used to convert forecasted billed kWh to kW will be 0.3230% and 0.2368%, respectively. Based on the response to 8.1-Energy Probe-35 d), these factors are based on a statistically significant trend variable (at a 95% confidence level).
- (iii) The proposed customer forecast and the proposed CDM adjustment are appropriate without change. Please refer to Issue 9.1 where the LRAMVA adjustments by class are provided.

For the purposes of settlement of the issues in this proceeding, and subject to the adjustments noted herein, the Parties agree that the proposed load forecast, including billing determinants, is an appropriate forecast of the energy and demand requirements of the applicant in the test year.

A revised Load Forecast Model in a live excel spreadsheet is included in this submission, which includes an updated Appendix 2-I LF_CDM_WF.

A summary of the settled load forecast is in provided in Appendix E.

**Evidence:** Exhibit 3, Tab 3,; Exhibit 3/Appendix 3-1 – Load Forecast (Regression) Model inputs; Exhibit 3,Appendix 3-2 – Load Forecast Model results; Exhibit3, Appendix 3-4 – Appendix 2-I (Load Forecast CDM Adjustment Workform).

**Interrogatories:** 8.1-Staff-24 and 25; 8.1-EP-34 to 39; and 8.1-VECC-36 to 42

Supporting parties: CND, EP, SEC and VECC.

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

**Complete Settlement:** For the purposes of settlement of the issues in this proceeding, CND is proposing for the test year to adjust the revenue-to-cost ratio of the street lighting class to 70%, and to use any excess revenues to reduce the revenue-to-cost ratio of the class with the highest revenue to cost ratio (USL) until the earlier of: (i) when revenue neutrality is achieved; or (ii) its revenue-to-cost ratio matches the revenue-to-cost ratio of the class with the next highest revenue to cost ratio (GS>50), in which case CND will continue to reduce the revenue-to-cost ratio of both classes in step until revenue neutrality is achieved.

For the purposes of settlement of the issues in this proceeding, the Parties agree to the following changes to the cost allocation methodology used for the two embedded distributors (the intent of which is to arrive at a more reasonable and accurate cost allocation for these customers), which will be based on using the direct allocation feature in the cost allocation model using the following steps:

- The information provided in Tables Table 8-11 Proposed 2014 Embedded Distribution Low Voltage Charges – Waterloo North Hydro and Table 8-12 Proposed 2014 Embedded Distribution Low Voltage Charges – Hydro One Networks Inc. of the Application will be entered into tab I9 -Direct Allocation of the cost allocation model. In addition, cell C148 in tab I9 – Direct Allocation will be corrected to reference the total net fixed assets excluding general plant in tab I4 BO ASSETS.
- 2. In Tab I5.2 Weighting Factors of the cost allocation model used in the application, the weighting factor for billing and collecting have been included for the two embedded distributors.
- 3. In tab I6.2 Customer Data of the cost allocation model used in the application, the billing data reflects the number of annual bills sent to the two embedded distributor by CND.
- 4. In tab I6.2 Customer Data and tab I8 Demand Data the number of customers and the demand value will be set to zero to ensure cost of services not used by the two embedded distributors are not allocated to them.
- 5. In tab I7.1 Meter Capital and tab I7.2 Meter Reading appropriate meter data will be included in these tabs for Hydro One to allocate meter cost to this embedded distributor. However, this will not be the case for Waterloo North Hydro since they own the meter and units used for billing are provided on the IESO invoice resulting in CND not incurring any meter reading costs for Waterloo North Hydro.
- 6. The specific cost allocation applicable to the embedded distributor class applying the above steps, will be determined on a final basis when all issues, but in particular the OM&A test year amount, are determined.

For the purposes of partial settlement of the issues in this proceeding, and subject to the adjustments noted above, the Parties agree that the cost allocation methodology is appropriate and results in revenue-to-cost ratios that are within the Board's permitted ranges. Final cost-to revenue ratios will be calculated when all issues, but in particular the OM&A test year amount, are determined.

**Evidence:** Exhibit 7; Exhibit 7/Appendix 7-1 – 2014 Cost Allocation Study; Exhibit 7/Appendix 7-2 – Appendix 2-P (Cost Allocation).

Interrogatories: 8.2-Staff-26 to 29; 8.2-Energy Probe-40 and 41; 8.2-VECC-43 and 44

Supporting parties: CND, EP, SEC and VECC.

8.3 Is the proposed rate design including the class-specific fixed and variable splits and any applicant-specific rate classes appropriate?

**Partial Settlement:** For the purposes of partial settlement of the issues in this proceeding, and with the exception of the GS 50 - 999kW class, the Parties agree that the proposed rate design including class-specific fixed and variable splits and any applicant-specific rate classes are appropriate.

The Parties are not in agreement that the Applicant's proposed fixed and variable split for the GS 50 to 999 kW rate class is appropriate

**Evidence:** Exhibit 8/Tab 1/Schedules 1 and 2.

**Interrogatories:** 8.3-Energy Probe-42

Please see Appendix F to this document for the settled and partially settled class-specific fixed and variable splits.

Supporting parties: CND, EP, SEC and VECC.

8.4 Are the proposed Total Loss Adjustment Factors appropriate for the distributor's system and a reasonable proxy for the expected losses?

**Complete Settlement:** For the purposes of partial settlement of the issues in this proceeding, the Parties agree that the proposed Total Loss Adjustment Factor of 3.35%, which is based on the average wholesale and retail kWh for the years 2008 to 2012, is appropriate for the distributor's system and is a reasonable proxy for the expected losses.

**Evidence:** Exhibit 8/Tab 1/Schedule 9 ; Exhibit 8/Appendix 8-3 – Appendix 2-R (Loss Factors).

**Interrogatories:** 8.4-Staff-30

Please see Appendix G to this document for the agreed upon Loss Adjustment Factors.

#### Supporting parties: CND, EP, SEC and VECC.

8.5 Is the proposed forecast of other regulated rates and charges including the proposed Retail Transmission Service Rates appropriate?

**Complete Settlement:** For the purposes of partial settlement of the issues in this proceeding, the Parties agree that the proposed forecast of other regulated rates and charges including the proposed Retail Transmission Service Rates are appropriate. The RTSR workform has been updated to reflect the Board-approved 2014 Uniform Transmission Rates and Sub-Transmission Rate for Hydro One Network Inc.

Evidence: Exhibit 8/Tab 1/Schedule 3; Exhibit 8/Appendix 8-1 – RTSR Workform;

Interrogatories: 8.5-Staff-31; 8.5-VECC-46 and 47

Included with this settlement proposal is the response to 8.5-VECC-46, in live Microsoft Excel format, which represents the agreed-upon RTSR Adjustment Work Form.

Supporting parties: CND, EP, SEC and VECC.

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?

**No Settlement:** Because the Parties are not in agreement on several matters which are an input into the derivation of proposed rates (including operating expenses, return on capital, and interest revenues), the Parties also do not agree on the proposed Tariff of Rates and Charges.

- 9. Accounting
- 9.1 Are the proposed deferral accounts, both new and existing, account balances, allocation methodology, disposition periods and related rate riders appropriate?

**Partial Settlement:** For the purposes of settlement of the issues in this proceeding, and subject to the treatment of removal costs within account 1576, the Parties agree that the proposed deferral accounts, both new and existing, account balances, allocation methodology, disposition periods and related rate riders are appropriate, subject to the following:

- 1. In response to interrogatory 9.1-Staff-32, the Applicant has withdrawn its request for disposal of the balance in account 1508 (Other).
- 2. The Applicant will not seek disposal of account 1508 (IFRS transition costs) in the test year in favour of waiting until all such costs are known (see also 9.1-Staff-32).
- 3. The Parties accept the [\$107,000] adjustment to account 1592 as noted in 9.1-Staff-33, plus carrying charges, resulting in a total tax credit of [\$335,136].

4. Given that account 2425 was intended to be an asymmetrical variance account in favour of ratepayers in the event of under spending on the CIS system by the Applicant, and given that the Applicant overspent on the CIS system (first on the SAP system which was largely written off, and subsequently on the Harris system which was implemented) the Parties agree that the total amount that should be recorded in account 2425 for disposition in favour of ratepayers is \$0 as opposed to the original claim of \$361k.

The following table summarizes the total amount of the expenditures on the CIS system in excess of the 2010 Board Approved amount.

SAP hardware and software expenditures (abandoned)	\$1,195,531
Harris/NorthStar CIS/Billing System expenditures (in use)	\$1,016,038
Total expenditures on CIS	\$2,211,569
Capital costs reflected in CND's 2010 Distribution Rates	\$1,850,000
Expenditures in excess of 2010 Approved Amount	\$361,569

5. In response to IR 9.1-Staff-38, CND updated the balance in account 1568 – Lost Revenue Adjustment Mechanism, to reflect 2012 results as provided by the OPA. The Parties agree to the updated account balance of \$180,825. LRAM adjustments by class are indicated in the Table below.

	2014 LRAMVA Allocation per Customer Class											
Residential		General Service < 50 kW	General Service > 50 to 999 kW	General Service > 1000 to 4999 kW	Large User	Direct Market Participant	Street Lights	Unmetered Loads	Total			
kWh	11,108,643	4,314,499	12,006,086	6,095,436	5,684,186	1,259,827	263,370	47,953	40,780,000			
kW			38,780	14,499	11,778	2,174	707		67,938			

6. The Parties agree to the Applicant's proposal related to account 1555 stranded meters as reflecting appropriately determined and allocated costs. Please refer to Appendix H to this document for the agreed upon Stranded Meter Rate Riders.

With the exception of account 1576, the following table summarizes the balances in the deferral/variance accounts agreed to by the Parties:

	Total Claim by Account Number	Original as Filed	Adjustments Through Interrogatories	Adjustments Through Settlement	Agreed to at Settlement	Interrogatory Reference
Account Number	Description	Amount	Amount	Amount	Amount	
Group 1 Accounts						
1550	Low Voltage	\$82,597	\$0	\$0	\$82,597	
1580	Wholesale Market Service	(\$1,876,573)	\$0	\$0	(\$1,876,573)	
1584	Transmission Network	\$134,181	\$0	\$0	\$134,181	
1586	Transmission Connections	\$240,823	\$0	\$0	\$240,823	
1588	Power	(\$738,875)	\$0	\$0	(\$738,875)	
1595	Disposal and Recovery (2010)	\$180,963	\$0	\$0	\$180,963	
1595	Disposal and Recovery (2011)	\$3,774	\$0	\$0	\$3,774	
Group 1 Excluding GA		(\$1,973,110)	<u>\$0</u>	<u>\$0</u>	(\$1,973,110)	
Group 2 Accounts						
1508	Other	\$41,723	(\$41,723)	\$0	\$0	(IR 9.1-Staff-32)
1508	IFRS Transiation Costs	\$17,361	\$0	(\$17,361)	\$0	( Settlement )
1508	Late Payment Penalty	(\$16,823)	\$0	\$0	(\$16,823)	
1518	Retail Costs	\$43,833	\$0	\$0	\$43,833	
1534	Smart Grid Capital	\$35,886	\$0	\$0	\$35,886	(IR 9.1-Staff-35)
1535	Smart Grid OM&A	\$12,504	\$0	\$0	\$12,504	(IR 9.1-Staff-36)
1548	Service Transaction Requests	\$1,369	\$0	\$0	\$1,369	
2425	Other	<u>\$404,160</u>	<u>\$0</u>	(\$404,160)	<u>\$0</u>	(IR 9.1-Staff-34, 9.1-Energy Probe-43
Group 2 Subtotal		<u>\$540,013</u>	<u>(\$41,723)</u>	<u>(\$421,521)</u>	<u>\$76,769</u>	
Other Accounts						
1592	PST vs. HST	(\$215,789)	\$0	(\$119,347)	(\$335,136)	(IR 9.1-Staff-33)
1568	Lost Revenue Adjustment	\$108,262	\$72,563	<u>\$0</u>	\$180,825	(IR 9.1-Staff-38)
Other Accounts Subtotal		<u>(\$107,527)</u>	<u>\$72,563</u>	<u>(\$119,347)</u>	<u>(\$154,311)</u>	
Total of Accounts		(\$1,540,624)	<u>\$30,840</u>	<u>(\$540,868)</u>	(\$2,050,652)	
1589	Global Adjustment	(\$2,864,021)	<u>\$0</u>	<u>\$0</u>	(\$2,864,021)	
Subtotal		(\$4,404,645)	\$30,840	<u>(\$540,868)</u>	<u>(\$4,914,673)</u>	
1555	Stranded Meters	\$2,446,645	<u>\$0</u>	<u>\$0</u>	\$2,446,645	(IR 9.1-Staff-37)
1576	CGAAP vs. IFRS	<u>(\$3,451,198)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$3,451,198)</u>	(IR 9.2-Staff-39 and 40) NOT SETTLEI
otal of All Accounts		(\$5,409,198)	\$30,840	(\$540,868)	(\$5,919,226)	

## Deferral/Variance Account Balances

Please refer to Appendix I for the Rate Riders (as calculated in the EDVAR Deferral/Variance Workform for 2014 Filers, which has been updated to reflect the agreed upon load forecast figures, and included as a live excel worksheet).

**Evidence:** Exhibit 9

**Interrogatories:** 9.1-Staff-32 to 38.

Supporting parties: CND, EP, SEC and VECC.

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?

**Partial Settlement:** For the purposes of partial settlement of the issues in this proceeding, the Parties agree that, with the exception of the treatment of removal costs, the impacts of any changes in accounting standards, policies, estimates and adjustments have been properly identified, and the treatment of each of these impacts is appropriate.

The Parties are not in agreement on the proper accounting treatment of removal costs in the test year.

**Evidence:** Exhibit 1/Tab 8/Schedule 6; Exhibit 4/Tab 2/Schedule 1/Page 15; Exhibit 4/Appendix 4-5 – Appendix 2-DB (Overhead Expenses); Exhibit 9/Appendix 9-3 – Appendix 2-ED (Account 1576 – Accounting Changes under CGAAP).

Interrogatories: 9.2-Staff-39 and 40

Updated Net Book Values									
	<u>2014 As Per</u> Application	<u>Adjust for</u> 2013 Actual <u>Capital</u>	<u>Adjust for</u> <u>2014</u> <u>Capital</u> (\$2.6 M)	<u>2014</u> <u>Amended</u>					
Gross Fixed Assets	222,575,592	(1,050,484)	(2,600,000)	218,925,108					
Accumulated Depreciation	105,758,033	(184,432)	(30,614)	105,542,987					
Net Book Value	116,817,559	(866,052)	(2,569,386)	113,382,121					
Average Net Book Value	110,487,806			108,337,061					
Detailed calculation support: Capital additions per application Actual Net Capital additions Difference	2013 16,082,753 <u>15,032,270</u> <u>1,050,483</u>	<u>2014</u>							
Capital additions per application Capital additions per Settlement Adjustment per Settlement		17,649,383 <u>15,049,383</u> <u>2,600,000</u>							
Depreciation per application Actual depreciation Difference	4,181,269 <u>3,996,837</u> <u>184,432</u>								
Depreciation per application Depreciation applied to revised capital Difference		4,989,877 <u>4,959,263 <u>30,614</u></u>							

## Appendix A – Updated Net Book Values

Note: Subject to any adjustments arising from the resolution of accounting for removal costs.

## Appendix B 2014 Fixed Asset Continuity Schedule

#### Appendix 2-BA Fixed Asset Continuitv Schedule - CGAAP/ASPE/USGAAP

Year 2014

			Cost					Accumulate	d Depreciati	on	1
CCA			Opening Closing			Opening			Closing		
Class	OEB	Description	Balance	Additions	Disposals	Balance	Balance	Additions	Disposals	Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)				\$-				\$-	\$ -
CEC	1612	Land Rights (Formally known as Account 1906)				\$-				\$-	\$ -
N/A	1805	Land	\$ 252,923	\$ -	\$-	\$ 252,923	\$	- \$ -	\$-	\$ -	\$ 252,923
47	1808	Buildings	\$ 1,190,197	\$	\$	\$ 1,190,197	\$ 284,7	72 \$ 21,351	\$-	\$ 306,123	\$ 884,074
13	1810	Leasehold Improvements	\$-	\$	\$	\$ -	\$	- \$ -	\$-	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ 10,053,774	\$ -	\$-	\$ 10,053,774	\$ 3,117,5	19 \$ 365,445	\$-	\$ 3,482,964	\$ 6,570,810
47	1820	Distribution Station Equipment <50 kV	\$-	\$	\$	\$ -	\$	- \$ -	\$-	\$ -	\$ -
47	1825	Storage Battery Equipment	\$-	\$	\$	\$ -	\$	- \$ -	\$-	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 31,526,865	\$ 3,811,674	\$-	\$ 35,338,539	\$ 14,720,3	34 \$ 502,914	\$-	\$ 15,223,248	\$ 20,115,291
47	1835	Overhead Conductors & Devices	\$ 37,630,438	\$ 4,438,705	\$-	\$ 42,069,143	\$ 17,302,8	40 \$ 684,064	\$-	\$ 17,986,904	\$ 24,082,239
47	1840	Underground Conduit	\$ 27,728,747	\$ 1,538,037	\$-	\$ 29,266,784	\$ 13,324,6	63 \$ 210,456	\$-	\$ 13,535,119	\$ 15,731,665
47	1845	Underground Conductors & Devices	\$ 40,244,002	\$ 2,168,077	\$-	\$ 42,412,079	\$ 19,190,6	11 \$ 528,980	\$-	\$ 19,719,591	\$ 22,692,488
47	1850	Line Transformers	\$ 46,238,994	\$ 1,682,299	ş -	\$ 47,921,293	\$ 22,915,0	14 \$ 647,510	\$-	\$ 23,562,553	\$ 24,358,740
47	1855	Services (Overhead & Underground)	\$ -	\$-	\$ -	\$ -	\$	- \$ -	\$ -	\$ -	\$ -
47	1860	Meters	\$ 10,164,609	\$ 966,643	\$ -	\$ 11,131,252	\$ 2,434,0	33 \$ 717,254	\$ -	\$ 3,151,287	\$ 7,979,965
47	1860	Meters (Smart Meters)				\$ -				\$ -	\$ -
N/A	1905	Land	\$ 213,797	\$ -	\$-	\$ 213,797	\$	- \$ -	\$-	s -	\$ 213,797
47	1908	Buildings & Fixtures	\$ 5,575,328	\$ 55,000	\$ -	\$ 5,630,328	\$ 3,688,4	06 \$ 155,304	\$ -	\$ 3,843,710	\$ 1,786,618
13	1910	Leasehold Improvements	\$ -	\$ -	s -	\$ -	\$	- \$ -	\$ -	s -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 772,183	\$ 80,400	\$ -	\$ 852,583	\$ 527,7	47 \$ 40,396	\$ -	\$ 568,143	
8	1915	Office Furniture & Equipment (5 years)	+,	+	*	\$ -	• •=•,•		Ť	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 2,515,576	\$ 751,500	s -	\$ 3,267,076	\$ 1,894,3	32 \$ 514,213	\$ -	\$ 2,408,595	
45	1920	Computer EquipHardware(Post Mar. 22/04)	¢ 2,010,010	¢ 101,000	Ŷ	\$ -	φ 1,001,0	, <u>,</u> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ŷ	\$ -	\$ -
45.1	1920	Computer EquipHardware(Post Mar. 19/07)				\$-		-		\$-	\$ -
12	1925	Computer Software	\$ 3,524,730	\$ 1,334,048	s -	\$ 4,858,778	\$ 1,999,0	40 \$ 677,095	\$-	\$ 2,676,135	\$ 2,182,643
10	1930	Transportation Equipment	\$ 4,361,424	\$ 520,000	\$ -	\$ 4,881,424	\$ 2,715,5		\$ -	\$ 2,949,147	
8	1935	Stores Equipment	\$ 93,729	\$ -	\$ -	\$ 93,729	\$ 93,7		\$-	\$ 93,729	
8	1940	Tools, Shop & Garage Equipment	\$ 1,151,630	\$ 109.000	\$ -	\$ 1,260,630	\$ 734,4		\$-	\$ 820.330	\$ 440,300
8	1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ 101,1	- \$ -	\$ -	\$ 020,000	\$ -
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$-	\$	- \$ -	\$-	\$ -	\$ -
8	1955	Communications Equipment	φ	÷ -	\$ -	\$-	\$	- \$ -	\$-	ş -	\$ -
8	1955	Communication Equipment (Smart Meters)	*	*	Ŷ	\$-	•		÷	\$ -	\$-
8	1960	Miscellaneous Equipment	٩	\$ .	s -	\$ -	\$		\$ -	s -	\$ -
Ű		Load Management Controls Customer	Ψ	<b></b>	Ψ	Ψ	•	÷	Ŷ	, ¥	Ψ
47	1970	Premises	\$-	\$-	\$-	\$-	\$	- \$ -	\$-	\$-	\$-
47	1975	Load Management Controls Utility Premises	\$-	\$ -	\$-	\$-	\$	- \$ -	\$-	\$-	\$-
47	1980	System Supervisor Equipment	\$ 714,214	\$ -	\$-	\$ 714,214	\$ 714,2	14 \$ -	\$-	\$ 714,214	\$-
47	1985	Miscellaneous Fixed Assets	\$-	\$-	ş -	\$-	\$	- \$ -	\$-	\$-	\$ -
47	1990	Other Tangible Property	\$ -	\$-	\$ -	\$ -	\$	- \$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ (20,139,307)	\$ (2,406,000)	\$ -	\$ (22,545,307)	\$ (5,135,4	20) \$ (425,260	)\$-	\$ (5,560,680)	\$ (16,984,627
	2005	Property under Capital Lease	\$ 61,873	\$ -	\$ -	\$ 61,873	\$ 61,8	73 \$ -	\$ -	\$ 61,873	\$ (0
		Sub-Total	\$ 203,875,726	\$15,049,383	ş -	\$ 218,925,109	\$ 100,583,7	\$4,959,263	\$ -	\$ 105,542,986	\$ 113,382,123
WIP		Work in Process	\$ 946,429	\$ -	\$-	\$ 946,429	\$	- \$ -	\$ -	\$ -	\$ 946,429
	2070	Other Utility Plant - assets not in use	\$ 145,798	\$-	\$ -	\$ 145,798	\$	- \$ -	\$ -	s -	\$ 145,798
		Sub-Total	\$ 204,967,953	\$15,049,383	\$-	\$ 220,017,336	\$ 100,583,7	23 \$4,959,263	\$ -	\$ 105,542,986	
		Less Socialized Renewable Energy									
		Generation Investments (input as negative)				\$-				\$-	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$-				\$-	\$
		Total PP&E	\$ 204,967,953	\$15,049,383	\$ -	\$ 220,017,336	\$ 100,583,7	\$4,959,263	\$-	\$ 105,542,986	\$ 114,474,350

 10
 Transportation

 8
 Stores Equipment

Less: Fully Allocated Depreci	atio	n
Transportation	\$	233,631
Stores Equipment	\$	-
Add: Removal costs	\$	806,208
Net Depreciation	\$5	5,531,840

Note: Subject to any adjustments arising from the resolution of accounting for removal costs.

## Appendix C Capital Expenditure Summary

Appendix 2-AB Capital Expenditure Summary 2009 through 2018 Capital Expenditure Summary

	Historical (Actual)				Forecast (Planned)						
	Test-5	Test-4	Test-3	Test-2	Test -1	Test -1	Test	Test +1	Test +2	Test +3	Test +4
	2009	2010	2011	2012	2013	2013	2014	2015	2016	2017	2018
	Actual	Actual	Actual	Actual	Forecast	Actual	Plan	Plan	Plan	Plan	Plar
Category	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
System Access	3,966	4,152	3,140	3,032	8,411	7,654	8,123	6,857	4,143	4,020	3,496
System Renewal	5,240	6,262	3,999	2,886	7,089	4,413	5,229	9,058	4,033	3,766	3,554
System Service	54	425	716	835	760	790	287	744	629	342	16,842
General Plant	1,257	1,436	2,187	10,108	2,864	2,355	3,817	2,169	2,135	2,270	2,060
Capital Contributions	(2,326)	(1,804)	(1,342)	(368)	(3,041)	(2,880)	(2,406)	(3,800)	(2,100)	(2,000)	(1,800)
Change in WIP	(118)	(576)	(338)	(3,011)		2,856					,
Total	8,073	9,895	8,362	13,482	16,083	15,188	15,050	15,028	8,840	8,398	24,152
System O&M	3,376	3,448	3,769	5,096	4,064	3,987	4,537	5,240	5,036	4,929	4,820

Note: 2013 Actuals subject to Audit.

Note: Subject to any adjustments arising from the resolution of accounting for removal costs.

		Other D	istribution Re	venues				
USoA Account	Account Description	2010 Board Approved	2010 Actual	2011 Actual	2012 Actual	2013 Subject to Audit	2014 Test	
4080	SSS Administration Charge	\$-	\$ 129,161	\$ 137,093	\$ 143,062	\$ 145,542	\$ 146,868	
4082	Retail Services Revenue	\$ 76,400	\$ 72,083	\$ 59,378	\$ 45,022	\$ 38,220	\$ 36,000	
4084	Service Transaction Request (STR) Revenue	\$ -	\$ 2,729	\$ 1,589	\$ 1,325	\$ 1,072	\$ 960	
4210	Rent from Electric Property	\$ 202,080	\$ 216,336	\$ 219,051	\$ 235,066	\$ 228,939	\$ 211,684	
4225	Late Payment Charges	\$ 349,055	\$ 341,691	\$ 170,595	\$ 125,188	\$ 130,917	\$ 137,500	
4235	Specific Services Charges	\$ 540,140	\$ 573,349	\$ 537,171	\$ 543,360	\$ 522,434	\$ 554,855	
4325	Revenues from Merchandise, Jobbing, etc.	s -	\$ 140,158	\$ 132,975	\$ 137,381	\$ 139,977	\$ 145,798	
4355	Gain on Disposition of Utility and Other Property	ş -	ş -	\$ 34,623	\$ 47,166	\$ 3,141	\$ 23,000	
4360	Loss on Disposition of Utility and Other Property	\$-	\$ (367,825)	\$ (292)	\$ (312)	\$-	\$ -	
4375	Revenues from Non-Utility Operations	\$ 322,735	\$ 1,342,217	\$ 1,167,880	\$ 518,753	\$ 498,819	\$ 564,581	
4390	Miscellaneous Non- Operating Income	\$ -	\$ 146,700	\$ 130,196	\$ 88,971	\$ 191,148	\$ 139,400	
4405	Interest and Dividend Income	\$-	\$ 399,141	\$ 412,032	\$ 493,844	\$ 216,143	\$ 52,712	Not Settle
	TOTAL	\$ 1,490,410	\$ 2,995,740	\$ 3,002,291	\$ 2,378,825	\$2,116,352	\$ 2,013,358	
	Less:							
4330	Costs & Expenses re: 4325	ş -	\$ (106,697)	\$ (110,092)	\$ (113,241)	\$ (118,292)	\$ (121,798)	
4380	Expense re: 4375	\$-	\$ (376,745)	\$ (351,520)	\$ (506,973)	\$ (487,539)	\$ (538,181)	
	Total Revenue Offsets	\$ 1,490,410	\$ 2,512,298	\$ 2,540,679	\$ 1,758,612	\$1,510,521	\$ 1,353,379	

## Appendix D Other Revenue

Combridge and North Dural	Lange the land of the state	and Table 1 and Ta	2014						
Cambridge and North Dumfr	ries Hydro Inc. Settle	ment lable - Load Fo	recast 2014						
Rate Class	Cost of Service as Filed	Adjustments	Settlement Submission						
esidential	Thea		505111331611						
Customers	48,091	0	48,091						
Wh	395,264,057	5,382,031	400,646,088						
eneral Service < 50 kW	4.740	0	4.740						
Customers Wh	4,740	2,090,333	4,740 155,607,417						
eneral Service > 50 to 999 kW		2,050,555	155,007,417						
Customers	773	0	773						
kWh	431,657,534	2,890,555	434,548,089						
KW	1,226,670	176,920	1,403,590						
eneral Service > 1000 to 4999 kW	1								
Customers kWh	27 221,335,611	0 34,196	27 221,369,807						
kW	526,492	81	526,573						
arge User									
Customers	2	0	2						
kWh	208,256,974	(1,184,625)	207,072,349						
kW	431,512	(2,456)	429,056						
Direct Market Participant Customers	1	0	1						
kWh	46,157,494	(262,557)	45,894,937						
kW	79,664	(453)	79,211						
treetlights									
Connections	12,997	0	12,997						
kWh	9,649,328	(54,889)	9,594,439						
kW Jnmetered Loads	25,898	(147)	25,751						
Connections	482	0	482						
kWh	1,756,889	(9,994)	1,746,895						
mbedded Distributor									
Customers	2	0	2						
kWh	43,430,869	0	43,430,869						
kW fotal	90,564	12,280	102,844						
Customer/Connections	67,115	0	67,115						
kWh	1,511,025,840	8,885,051	1,519,910,891						
kW	2,380,800	186,226	2,567,026						
Rate Class	Billed Load Forecast before CDM Adjustment	Billed Load Forecast after CDM	CDM Adjustment (kWh)						
	(kWh)	Adjustment (kWh)							
Residential	404,988,211	400,646,088	(4,342,123)						
General Service < 50 kW	157,293,860	155,607,417	(1,686,442)						
General Service > 50 to 999 kW	439,241,003	434,548,089	(4,692,914)						
	223,752,378	221,369,807	(2,382,571)						
arge User	209,294,172	207,072,349	(2,221,823)						
arge User Direct Market Participant	209,294,172 46,387,375	207,072,349 45,894,937	(2,221,823) (492,438)						
arge User Direct Market Participant Streetlights	209,294,172 46,387,375 9,697,385	207,072,349 45,894,937 9,594,439	(2,221,823) (492,438) (102,946)						
arge User Jirect Market Participant itreetlights Jnmetered Loads	209,294,172 46,387,375 9,697,385 1,765,639	207,072,349 45,894,937 9,594,439 1,746,895	(2,221,823) (492,438)						
arge User Direct Market Participant itreetlights Jnmetered Loads	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869	(2,221,823) (492,438) (102,946) (18,744) 0						
arge User Jirect Market Participant itreetlights Jnmetered Loads	209,294,172 46,387,375 9,697,385 1,765,639	207,072,349 45,894,937 9,594,439 1,746,895	(2,221,823) (492,438) (102,946)						
arge User Jirect Market Participant itreetlights Jnmetered Loads	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869 1,535,850,891	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869 1,519,910,891 ar (2011-2014) kWh	(2,221,823) (492,438) (102,946) (18,744) 0 (15,940,000)						
arge User Jirect Market Participant itreetlights Jnmetered Loads	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869 1,535,850,891 4 Yee	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869 1,519,910,891 ar (2011-2014) kWh 73,660,000	(2,221,823) (492,438) (102,946) (18,744) 0 (15,940,000) Target:	2014	Total				
arge User Direct Market Participant treetlights Jametered Loads imbedded Distributor	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869 1,535,850,891 4 Yes 2011	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869 1,519,910,891 ar (2011-2014) kWh 73,660,000 2012	(2,221,823) (492,438) (102,946) (18,744) 0 (15,940,000) Target: 2013		Total				
arge User Direct Market Participant Streetlights Jnmetered Loads Imbedded Distributor 2011 CDM Programs	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869 1,535,850,891 4 Yee	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869 1,519,910,891 ar (2011-2014) kWh 73,660,000 2012 17.5%	(2,221,823) (492,438) (102,946) (18,744) 0 (15,940,000) Target: 2013 17.5%	17.4%	70.7%				
arge User Direct Market Participant treetlights Jonetered Loads imbedded Distributor 2011 CDM Programs 2012 CDM Programs	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869 1,535,850,891 4 Yes 2011	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869 1,519,910,891 ar (2011-2014) kWh 73,660,000 2012	(2,221,823) (492,438) (102,946) (18,744) 0 (15,940,000) Target: 2013 17.5% 10.7%	17.4% 10.6%	70.7% 32.0%				
arge User Direct Market Participant treetlights Jometered Loads Embedded Distributor 2011 CDM Programs 2012 CDM Programs 2013 CDM Programs	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869 1,535,850,891 4 Yes 2011	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869 1,519,910,891 ar (2011-2014) kWh 73,660,000 2012 17.5%	(2,221,823) (492,438) (102,946) (18,744) 0 (15,940,000) Target: 2013 17.5%	17.4% 10.6% 5.3%	70.7% 32.0% 11.7%				
arge User Direct Market Participant Itreetlights Jonnetered Loads Embedded Distributor 2011 CDM Programs 2012 CDM Programs 2013 CDM Programs 2013 CDM Programs 2014 CDM Programs	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869 1,535,850,891 4 Yea 2011 18,3%	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869 <b>1,519,910,891</b> <b>r (2011-2014) kWh</b> 73,660,000 <b>2012</b> 17.5% 10.7%	(2,221,823) (492,438) (102,946) (18,744) 0 (15,940,000) Target: 2013 17,5% 10,7% 6,4%	17.4% 10.6% 5.3% 22.0%	70.7% 32.0% 11.7% 22.0%				
arge User Direct Market Participant treetlights Jinmetered Loads imbedded Distributor 0011 CDM Programs 0012 CDM Programs 0013 CDM Programs 0013 CDM Programs	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869 1,535,850,891 4 Yes 2011	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869 1,519,910,891 ar (2011-2014) kWh 73,660,000 2012 17.5% 10.7% 28.3%	(2,221,823) (492,438) (102,946) (18,744) 0 (15,940,000) Target: 2013 17.5% 10.7%	17.4% 10.6% 5.3% 22.0%	70.7% 32.0% 11.7%				
arge User Virect Market Participant treetlights Inmetered Loads mbedded Distributor 011 CDM Programs 012 CDM Programs 013 CDM Programs 013 CDM Programs 014 CDM Programs 014 CDM Programs	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869 1,535,850,891 4 Yee 2011 18.3%	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869 1,519,910,891 ar (2011-2014) kWh 73,660,000 2012 17.5% 10.7% 28.3% kWh	(2,221,823) (492,438) (102,946) (18,744) 0 (15,940,000) Target: 2013 17.5% 10.7% 6.4%	17.4% 10.6% 5.3% 22.0% 55.4%	70.7% 32.0% 11.7% 22.0% 136.4%				
arge User Direct Market Participant treetlights Jonetered Loads imbedded Distributor 2011 CDM Programs 2012 CDM Programs 2013 CDM Programs 2014 CDM Programs Fotal in Year 2011 CDM Programs	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869 1,535,850,891 4 Yea 2011 18,3%	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869 1,519,910,891 ar (2011-2014) kWh 73,660,000 2012 17.5% 10.7% 28.3% kWh 12,900,000	(2,221,823) (492,438) (102,946) (18,744) 0 (15,940,000) Target: 2013 17.5% 10.7% 6.4% 34.6% 12,900,000	17.4% 10.6% 5.3% 22.0% 55.4%	70.7% 32.0% 11.7% 22.0% 136.4%				
arge User Direct Market Participant treetlights Jonmetered Loads imbedded Distributor 2011 CDM Programs 2012 CDM Programs 2013 CDM Programs 2014 CDM Programs 2014 CDM Programs 2014 CDM Programs 2014 CDM Programs 2011 CDM Programs 2011 CDM Programs 2011 CDM Programs	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869 1,535,850,891 4 Yee 2011 18.3%	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869 1,519,910,891 ar (2011-2014) kWh 73,660,000 2012 17.5% 10.7% 28.3% kWh	(2,221,823) (492,438) (102,946) (18,744) 0 (15,940,000) Target: 2013 17,5% 10,7% 6.4% 34.6% 2013 12,900,000 7,850,000	17.4% 10.6% 5.3% 22.0% 55.4% 12,820,000 7,810,000	70.7% 32.0% 11.7% 22.0% 136.4% 52,070,000 23,570,000				
Seneral Service > 1000 to 4999 kW arge User Direct Market Participant Streetlights Jnmetered Loads Embedded Distributor 2011 CDM Programs 2012 CDM Programs 2013 CDM Programs 2014 CDM Programs 2014 CDM Programs 2012 CDM Programs 2012 CDM Programs 2013 CDM Programs 2014 CDM Program 2014 CDM Program 2014 CDM Program 201	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869 1,535,850,891 4 Yee 2011 18.3%	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869 1,519,910,891 ar (2011-2014) kWh 73,660,000 2012 17.5% 10.7% 28.3% kWh 12,900,000	(2,221,823) (492,438) (102,946) (18,744) 0 (15,940,000) Target: 2013 17.5% 10.7% 6.4% 34.6% 12,900,000	17.4% 10.6% 5.3% 22.0% 55.4% 12,820,000 7,810,000 3,920,000	70.7% 32.0% 11.7% 22.0% 136.4% 52,070,000 23,570,000 8,628,000				
arge User Direct Market Participant Streetlights Jnmetered Loads Imbedded Distributor 2011 CDM Programs 2012 CDM Programs 2013 CDM Programs 2014 CDM Programs 2014 CDM Programs 2011 CDM Programs 2012 CDM Programs 2012 CDM Programs 2013 CDM Programs 2013 CDM Programs 2013 CDM Programs	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869 1,535,850,891 4 Yes 2011 18.3% 18.3%	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869 1,519,910,891 ar (2011-2014) kWh 73,660,000 2012 17.5% 10.7% 28.3% kWh 12,900,000 7,910,000	(2,221,823) (492,438) (102,946) (18,744) 0 (15,940,000) Target: 2013 17.5% 10.7% 6.4% 34.6% 12,900,000 7,850,000	17.4% 10.6% 5.3% 22.0% 55.4% 12,820,000 7,810,000 3,920,000 16,230,000	70.7% 32.0% 11.7% 22.0% 136.4% 52,070,000 23,570,000 8,628,000 16,230,000				
arge User Direct Market Participant treetlights Jinmetered Loads Imbedded Distributor 2011 CDM Programs 2012 CDM Programs 2013 CDM Programs 2014 CDM Programs 2014 CDM Programs 2012 CDM Programs 2012 CDM Programs 2013 CDM Programs	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869 1,535,850,891 4 Yee 2011 18.3%	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869 1,519,910,891 ar (2011-2014) kWh 73,660,000 2012 17.5% 10.7% 28.3% kWh 12,900,000	(2,221,823) (492,438) (102,946) (18,744) 0 (15,940,000) Target: 2013 17,5% 10,7% 6.4% 34.6% 2013 12,900,000 7,850,000	17.4% 10.6% 5.3% 22.0% 55.4% 12,820,000 7,810,000 3,920,000	70.7% 32.0% 11.7% 22.0% 136.4% 52,070,000 23,570,000 8,628,000				
arge User Direct Market Participant treetlights Jinmetered Loads Imbedded Distributor 2011 CDM Programs 2012 CDM Programs 2013 CDM Programs 2014 CDM Programs 2014 CDM Programs 2012 CDM Programs 2012 CDM Programs 2013 CDM Programs	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869 1,535,850,891 4 Yes 2011 18.3% 18.3%	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869 1,519,910,891 ar (2011-2014) kWh 73,660,000 2012 17.5% 10.7% 28.3% kWh 12,900,000 7,910,000 20,810,000	(2,221,823) (492,438) (102,946) (18,744) 0 (15,940,000) Target: 2013 17,5% 10,7% 6,4% 34,6% 34,6% 12,900,000 7,850,000 4,708,000	17.4% 10.6% 5.3% 22.0% 55.4% 12,820,000 7,810,000 3,920,000 16,230,000	70.7% 32.0% 11.7% 22.0% 136.4% 52,070,000 23,570,000 8,628,000 16,230,000 100,498,000				
arge User Direct Market Participant Streetlights Jnmetered Loads Imbedded Distributor 2011 CDM Programs 2012 CDM Programs 2013 CDM Programs 2014 CDM Programs 2014 CDM Programs 2011 CDM Programs 2012 CDM Programs 2012 CDM Programs 2013 CDM Programs 2013 CDM Programs 2013 CDM Programs	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869 1,535,850,891 4 Yes 2011 18.3% 18.3%	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869 1,519,910,891 ar (2011-2014) kWh 73,660,000 2012 17.5% 10.7% 28.3% kWh 12,900,000 7,910,000 20,810,000	(2,221,823) (492,438) (102,946) (18,744) 0 (15,940,000) Target: 2013 17,5% 10,7% 6,4% 34,6% 34,6% 12,900,000 7,850,000 4,708,000	17.4% 10.6% 5.3% 22.0% 55.4% 12,820,000 7,810,000 3,920,000 16,230,000	70.7% 32.0% 11.7% 22.0% 136.4% 52,070,000 23,570,000 8,628,000 16,230,000 100,498,000	Direct Market	Street Lights	Unmetered Loads	Total
arge User Direct Market Participant Streetlights Jometered Loads Embedded Distributor 2011 CDM Programs 2012 CDM Programs 2013 CDM Programs 2014 CDM Programs 2014 CDM Programs 2014 CDM Programs 2014 CDM Programs 2011 CDM Programs 2011 CDM Programs 2011 CDM Programs	209,294,172 46,387,375 9,697,385 1,765,639 43,430,869 1,535,850,891 4 Yes 2011 18.3% 18.3% 13,450,000	207,072,349 45,894,937 9,594,439 1,746,895 43,430,869 1,519,910,891 ar (2011-2014) kWh 73,660,000 2012 17.5% 10.7% 28.3% kWh 12,900,000 7,910,000 20,810,000 20,810,000	(2,221,823) (492,438) (102,946) (18,744) 0 (15,940,000) Target: 2013 17.5% 10.7% 6.4% 34.6% 34.6% 12,900,000 7,850,000 4,708,000 25,458,000 25,458,000	17.4% 10.6% 5.3% 22.0% 55.4% 12,820,000 7,810,000 3,920,000 16,230,000 40,780,000 ion per Customer Cla General Service >	70.7% 32.0% 11.7% 22.0% 136.4% 52,070,000 23,570,000 8,628,000 16,230,000 100,498,000		Street Lights 263,370		Total 40,780,0

## **Appendix E Settled Load Forecast.**

FIXED CHARGE ANALYSIS													
Customer Class	2013 Rates from OEB Approved Tariff	Current Fixed Split	Current Variable Split	Total	2014 Fixed Rate Based on Current F/V Revenue Proportions	Fixed Split	Proposed Variable Split	Total	Fixed Charge for 2014 as Proposed	Allocation		Proposed Fixed Charges at Settlement	
Residential	\$10.09	47%	53%	100%	\$11.58	55%	45%	100%	\$13.32	\$16.55	\$4.35	\$11.58	
GS <50 kW	\$11.92	26%	74%	100%	\$13.78	35%	65%	100%	\$18.48	\$25.03	\$9.49	\$13.78	
GS 50-999 kW	\$109.35	19%	81%	100%	\$126.44	19%	81%	100%	\$126.44	\$96.99	\$48.84	\$126.44	Not Set
GS1000-4999 kW	\$908.75	18%	82%	100%	\$1,050.20	18%	82%	100%	\$1,050.20	\$317.41	\$47.52	\$1,050.20	
Large Use	\$7,785.09	20%	80%	100%	\$8,998.17	20%	80%	100%	\$8,998.17	\$883.34	\$556.68	\$8,998.17	
Street Lighting	\$2.04	49%	51%	100%	\$2.75	49%	51%	100%	\$2.75	\$8.55	\$0.13	\$2.75	
USL	\$7.07	61%	39%	100%	\$6.39	61%	39%	100%	\$6.39	\$5.43	\$0.11	\$6.39	
Embedded Distributors	n/a	0%	100%	100%	n/a	0%	100%	100%	n/a	n/a	n/a	n/a	1

## Appendix F Settled and Partially Settled Fixed and Variable Splits

Appendix	<b>G</b> Agreed	<b>Upon Los</b>	s Adjustment	Factors.
----------	-----------------	-----------------	--------------	----------

Total Utility Loss Adjustment Facto	r
Fotal Loss Factor	
Total Loss Factor - Secondary Metered Customer < 5000 kW	1.0335
Total Loss Factor - Secondary Metered Customer > 5000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5000 kW	1.0235
Total Loss Factor - Primary Metered Customer > 5000 kW	1.0045

Customer Class Rate	Rider		
Net Stranded Meter Costs	<u>\$2,446</u>	,645	
	<u>Residential</u>	<u>GS &lt;50kW</u>	<u>Total</u>
Number of customers - 2014 Forecast	48,091	4,740	52,831
Allocation of Meter Capital Costs as per			
2010 Cost Allocation Model I7.1	49.37%	15%	64.37%
Allocation of Residential and GS<50 only	76.70%	23.30%	100.00%
Allocation of Net Stranded Meter Costs	\$1,876,577	\$570,068	\$2,446,645
Stranded Meter Rate Rider per			
Customer Class (SMRR)	\$3.25	\$10.02	
Annual Cost	\$39.02	\$120.27	

## Appendix H Agreed Upon Stranded Meter Rates

## **Appendix I Rate Riders**

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	400,646,088	-\$ 614,826	- 0.0015	\$/kWh
General Service < 50kW	kWh	155,607,417	-\$ 206,997	- 0.0013	\$/kWh
General Service > 50kW	kW	1,403,590	-\$ 512,559	- 0.3652	\$/kW
General Service 1000 to 4999 kW	kW	526,573	-\$ 298,387	- 0.5667	\$/kW
Large Users	kW	508,268	-\$ 339,257	- 0.6675	\$/kW
Street Lighting	kW	25,751	-\$ 15,013	- 0.5830	\$/kW
Unmetered Scattered Load	kWh	1,746,895	-\$ 853	- 0.0005	\$/kWh
Embedded Distributor	kW	102,844	-\$ 62,756	- 0.6102	\$/kW
		-	\$-	-	
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		-	\$-	-	]
Total			-\$ 2,050,648		

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

### 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	31,090,136	-\$ 111,824	- 0.0036	\$/kWh
General Service < 50kW	kWh	22,469,711	-\$ 80,819	- 0.0036	\$/kWh
General Service > 50kW	kW	943,353	-\$ 1,050,475	- 1.1136	\$/kW
General Service 1000 to 4999 kW	kW	526,573	-\$ 796,219	- 1.5121	\$/kW
Large Users	kW	416,055	-\$ 744,794	- 1.7901	\$/kW
Street Lighting	kW	25,751	-\$ 34,509	- 1.3401	\$/kW
Unmetered Scattered Load	kWh	3,494	-\$ 13	- 0.0036	\$/kWh
Embedded Distributor	kW	29,869	-\$ 45,368	- 1.5189	\$/kW
		-	\$-	-	1
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		-	\$-	-	1
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		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
Total			-\$ 2,864,021		





Version 4.00

Utility Name	Cambridge and North Dumfries Hydro	
Service Territory		
Assigned EB Number	EB-2013-0116	
Name and Title	Grant Brooker, Manager, Regulatory Affairs	
Phone Number	519.621.8405 Ext 2340	

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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.



<u>1. Info</u>	6. Taxes_PILs
2. Table of Contents	7. Cost of Capital
3. Data_Input_Sheet	8. Rev_Def_Suff
4. Rate_Base	<u>9. Rev_Reqt</u>
5. Utility Income	

#### Notes:

- (1) Pale green cells represent inputs
- (2) 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	Settlemen Agreemen	(6)	Adjustments	Per Board Decision	
1	Rate Base								
	Gross Fixed Assets (average) Accumulated Depreciation (average)	\$213,750,900 (\$103,263,094)	(5)	<mark>(\$2,350,483)</mark> \$199,738.66	\$ 211,400,4 (\$103,063,3			\$211,400,417 (\$103,063,355)	
	Allowance for Working Capital: Controllable Expenses Cost of Power	\$15,958,975 \$153,046,408		<mark>(\$1,025,239)</mark> \$4,854,845	\$ 14,933,7 \$ 157,901,2			\$14,933,736 \$157,901,253	
	Working Capital Rate (%)	13.00%	(9)		13.0	0% (9)		13.00%	(9)
2	<u>Utility Income</u> Operating Revenues: Distribution Revenue at Current Rates	\$24,193,543		\$135,556	\$24,329,0				
	Distribution Revenue at Proposed Rates Other Revenue:	\$27,966,045		(\$57,166)	\$27,908,8	579			
	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$554,855 \$137,500 \$607,024		\$0 \$0 \$54,000	\$554,8 \$137,5 \$661,0	00			
	Total Revenue Offsets	\$1,299,379	(7)	\$54,000	\$1,353,3	79			
	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Other expenses	\$15,803,311 \$4,756,246 \$155,664		<mark>(\$866,408)</mark> \$775,594	\$ 14,936,9 \$ 5,531,8 \$ 155,6	40		\$14,936,903 \$5,531,840 \$155,664	
3	Taxes/PILs								
	Taxable Income:	(\$4,641,026)	(3)		(\$4,430,7	(41)			
	Adjustments required to arrive at taxable income Utility Income Taxes and Rates:		( )						
	Income taxes (not grossed up)	\$ -				\$ -			
	Income taxes (grossed up)	\$ -				\$ -			
	Federal tax (%) Provincial tax (%) Income Tax Credits	0.00% 0.00%				0% 0%			
4	Capitalization/Cost of Capital								
	Capital Structure:								
	Long-term debt Capitalization Ratio (%) Short-term debt Capitalization Ratio (%) Common Equity Capitalization Ratio (%) Prefered Shares Capitalization Ratio (%)	56.0% 4.0% 40.0% 0.0% 100.0%	(8)		4 40	.0% .0% (8) .0% .0%			(8)

Cost of Capital			
Long-term debt Cost Rate (%)	4.96%	4.96%	
Short-term debt Cost Rate (%)	2.07%	2.11%	
Common Equity Cost Rate (%)	8.98%	9.36%	
Prefered Shares Cost Rate (%)	0.00%		

#### Notes:

- General 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 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.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- 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
   (2) colimn M and Adjustments in column I
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (6) 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.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (8) 4.0% unless an Applicant has proposed or been approved for another amount.
- (9) 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						
Line No.	Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) _(3) (3)	\$213,750,900 (\$103,263,094) \$110,487,806	(\$2,350,483) \$199,739 (\$2,150,744)	\$211,400,417 (\$103,063,355) \$108,337,062	\$ - <u>\$ -</u> \$ -	\$211,400,417 (\$103,063,355) \$108,337,062
4	Allowance for Working Capital	(1)	\$21,970,700	\$497,849	\$22,468,549	<u> </u>	\$22,468,549
5	Total Rate Base	=	\$132,458,506	(\$1,652,896)	\$130,805,610	<u> </u>	\$130,805,610

## (1) Allowance for Working Capital - Derivation

6 7 8	Controllable Expenses Cost of Power Working Capital Base		\$15,958,975 \$153,046,408 \$169,005,383	(\$1,025,239) \$4,854,845 \$3,829,606	\$14,933,736 \$157,901,253 \$172,834,989	\$ - <u>\$ -</u> \$ -	\$14,933,736 \$157,901,253 \$172,834,989
9	Working Capital Rate %	(2)	13.00%	0.00%	13.00%	0.00%	13.00%
10	Working Capital Allowance		\$21,970,700	\$497,849	\$22,468,549	\$ -	\$22,468,549

<u>Notes</u> (2) (3)

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.



# **Revenue Requirement Workform**

# **Utility Income**

Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
	<b>Operating Revenues:</b>					
1	Distribution Revenue (at Proposed Rates)	\$27,966,045	(\$57,166)	\$27,908,879	\$ -	\$27,908,879
2	Other Revenue	(1) \$1,299,379	\$54,000	\$1,353,379	<u> </u>	\$1,353,379
3	Total Operating Revenues	\$29,265,424	(\$3,166)	\$29,262,258	\$	\$29,262,258
	<b>Operating Expenses:</b>					
4	OM+A Expenses	\$15,803,311	(\$866,408)	\$14,936,903	\$ -	\$14,936,903
5	Depreciation/Amortization	\$4,756,246	\$775,594	\$5,531,840	\$ -	\$5,531,840
6	Property taxes	\$155,664	\$ -	\$155,664	\$ -	\$155,664
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	<u> </u>	\$ -		\$	
9	Subtotal (lines 4 to 8)	\$20,715,221	(\$90,814)	\$20,624,407	\$ -	\$20,624,407
10	Deemed Interest Expense	\$3,792,294	(\$51,804)	\$3,740,490	\$4,481	\$3,744,971
11	Total Expenses (lines 9 to 10)	\$24,507,515	(\$142,618)	\$24,364,897	\$4,481	\$24,369,378
12	Utility income before income					
	taxes	\$4,757,909	\$139,452	\$4,897,361	(\$4,481)	\$4,892,880
13	Income taxes (grossed-up)	\$	\$	\$	\$	\$
14	Utility net income	\$4,757,909	\$139,452	\$4,897,361	(\$4,481)	\$4,892,880

Notes Other	Revenues / Revenue Offsets
-------------	----------------------------

(1)

# Specific Service Charges \$554,855 \$ \$554,855 Late Payment Charges \$137,500 \$ \$137,500 Other Distribution Revenue \$607,024 \$54,000 \$661,024 Other Income and Deductions \$ \$ \$ Total Revenue Offsets \$1,299,379 \$54,000 \$1,353,379



	\$554,855 \$137,500 \$661,024 \$-
<u> </u>	\$1,353,379



# **Revenue Requirement Workform**

# Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	\$4,757,910	\$4,897,362	\$4,698,538
2	Adjustments required to arrive at taxable utility income	(\$4,641,026)	(\$4,430,741)	(\$4,641,026)
3	Taxable income	\$116,884	\$466,622	\$57,512
	Calculation of Utility income Taxes			
4	Income taxes	\$ -	\$ -	\$ -
6	Total taxes	<u> </u>	<u> </u>	<u> </u>
7	Gross-up of Income Taxes	<u>\$ -</u>	<u> </u>	\$
8	Grossed-up Income Taxes	<u>\$ -</u>	<u> </u>	<u> </u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$ -</u>	\$ -	<u> </u>
10	Other tax Credits	\$ -	\$ -	\$ -
	Tax Rates			
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%

# <u>Notes</u>

5



# Revenue Requirement Workform

# Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial A	Application		
		(%)	(\$)	(%)	(\$)
	Debt	(70)	(Ψ)	(70)	$(\Psi)$
1	Long-term Debt	56.00%	\$74,176,763	4.96%	\$3,682,618
2	Short-term Debt	4.00%	\$5,298,340	2.07%	\$109,676
3	Total Debt	60.00%	\$79,475,103	4.77%	\$3,792,294
	Equity				
4	Common Equity	40.00%	\$52,983,402	8.98%	\$4,757,910
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$52,983,402	8.98%	\$4,757,910
7	Total	100.00%	\$132,458,506	6.46%	\$8,550,203
			<i>, , , , , , , , , , , , , , , , , , , </i>		÷ - ) ,
		Sottlomo	nt Agreement		
		Settleme	nt Agreement		
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$73,251,142	4.96%	\$3,630,090
2 3	Short-term Debt	4.00%	\$5,232,224	2.11%	\$110,400 \$2,740,400
3	Total Debt	60.00%	\$78,483,366	4.77%	\$3,740,490
	Equity				
4	Common Equity	40.00%	\$52,322,244	9.36%	\$4,897,362
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$52,322,244	9.36%	\$4,897,362
7	Total	100.00%	\$130,805,610	6.60%	\$8,637,852
		Per Boa	ard Decision		
		(%)	(\$)	(%)	(\$)
0	Debt Long-term Debt	56.00%	¢70 051 140	4.96%	¢2 626 664
8 9	Short-term Debt	4.00%	\$73,251,142 \$5,232,224	2.07%	\$3,636,664 \$108,307
10	Total Debt	60.00%	\$78,483,366	4.77%	\$3,744,971
	Equity	40.000/		0.000/	<b>#</b> 4 000 F00
11 12	Common Equity Preferred Shares	40.00%	\$52,322,244	8.98%	\$4,698,538 ¢
12	Total Equity	0.00%	<u>- \$ -</u> \$52,322,244	0.00%	<u> </u>
15		40.0070	ψ02,022,244	0.0070	ψ+,050,050
14	Total	100.00%	\$130,805,610	6.46%	\$8,443,509

### <u>Notes</u> (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

6



# **Revenue Requirement Workform**

# **Revenue Deficiency/Sufficiency**

	Initial Application		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		\$3,772,502		\$3,579,781		\$3,385,438
2	Distribution Revenue	\$24,193,543	\$24,193,543	\$24,329,099	\$24,329,098	\$24,329,099	\$24,523,441
3	Other Operating Revenue Offsets - net	\$1,299,379	\$1,299,379	\$1,353,379	\$1,353,379	\$1,353,379	\$1,353,379
4	Total Revenue	\$25,492,922	\$29,265,424	\$25,682,478	\$29,262,258	\$25,682,478	\$29,262,258
5	Operating Expenses	\$20,715,221	\$20,715,221	\$20,624,407	\$20,624,407	\$20,624,407	\$20,624,407
6	Deemed Interest Expense	\$3,792,294	\$3,792,294	\$3,740,490	\$3,740,490	\$3,744,971	\$3,744,971
8	Total Cost and Expenses	\$24,507,515	\$24,507,515	\$24,364,897	\$24,364,897	\$24,369,378	\$24,369,378
9	Utility Income Before Income Taxes	\$985,407	\$4,757,909	\$1,317,581	\$4,897,361	\$1,313,100	\$4,892,880
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$4,641,026)	(\$4,641,026)	(\$4,430,741)	(\$4,430,741)	(\$4,430,741)	(\$4,430,741)
11	Taxable Income	(\$3,655,619)	\$116,883	(\$3,113,159)	\$466,621	(\$3,117,641)	\$462,139
12	Income Tax Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Income Tax on Taxable Income						
14	Income Tax Credits	<u>\$ -</u>	\$ -	<u>\$ -</u>	\$ -	<u>\$-</u>	<u>\$-</u>
15	Utility Net Income	\$985,407	\$4,757,909	\$1,317,581	\$4,897,361	\$1,313,100	\$4,892,880
16	Utility Rate Base	\$132,458,506	\$132,458,506	\$130,805,610	\$130,805,610	\$130,805,610	\$130,805,610
17	Deemed Equity Portion of Rate Base	\$52,983,402	\$52,983,402	\$52,322,244	\$52,322,244	\$52,322,244	\$52,322,244
18	Income/(Equity Portion of Rate Base)	1.86%	8.98%	2.52%	9.36%	2.51%	9.35%
19	Target Return - Equity on Rate Base	8.98%	8.98%	9.36%	9.36%	8.98%	8.98%
20	Deficiency/Sufficiency in Return on Equity	-7.12%	0.00%	-6.84%	0.00%	-6.47%	0.37%
21	Indicated Rate of Return	3.61%	6.46%	3.87%	6.60%	3.87%	6.60%
22	Requested Rate of Return on Rate Base	6.46%	6.46%	6.60%	6.60%	6.46%	6.46%
23	Deficiency/Sufficiency in Rate of Return	-2.85%	0.00%	-2.74%	0.00%	-2.59%	0.15%
						1	

24	Target Return on Equity	\$4,757,910	\$4,757,910	\$4,897,362	\$4,897,362	\$4,698,538	\$4,698,538
25	Revenue Deficiency/(Sufficiency)	\$3,772,502	(\$0)	\$3,579,781	(\$1)	\$3,385,438	\$194,342
26	Gross Revenue	\$3,772,502 <b>(1)</b>		\$3,579,781 <b>(1)</b>		\$3,385,438 <b>(1)</b>	
	Deficiency/(Sufficiency)						

Notes:

(1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



# **Revenue Requirement Workform**

# **Revenue Requirement**

Line No.	Particulars	Application		Settlement Agreement	Per Board Decision	
1	OM&A Expenses	\$15,803,311		\$14,936,903	\$14,936,903	
2	Amortization/Depreciation	\$4,756,246		\$5,531,840	\$5,531,840	
3	Property Taxes	\$155,664		\$155,664	\$155,664	
5	Income Taxes (Grossed up)	\$ -		\$ -	\$ -	
6	Other Expenses	\$ -				
7	Return					
	Deemed Interest Expense	\$3,792,294		\$3,740,490	\$3,744,971	
	Return on Deemed Equity	\$4,757,910		\$4,897,362	\$4,698,538	
8	Service Revenue Requirement					
	(before Revenues)	\$29,265,424		\$29,262,259	\$29,067,916	
9	Revenue Offsets	\$1,299,379		\$1,353,379	\$ -	
10	Base Revenue Requirement	\$27,966,045		\$27,908,880	\$29,067,916	
10	(excluding Tranformer Owership Allowance credit adjustment)					
11	Distribution revenue	\$27,966,045		\$27,908,879	\$27,908,879	
12	Other revenue	\$1,299,379		\$1,353,379	\$1,353,379	
13	Total revenue	\$29,265,424		\$29,262,258	\$29,262,258	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	(\$0)	(1)	(\$1)	<b>(1)</b> <u>\$194,342</u> (1	)
Notos						

<u>Notes</u> (1)

Line 11 - Line 8

# Appendix B

Draft Tariff of Rates and Charges effective May 1, 2014 with an Implementation Date of August 1, 2014

# Cambridge and North Dumfries Hydro TARIFF OF RATES AND CHARGES

Effective Date May 1, 2014

**Implementation Date August 1, 2014** 

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

EB-2013-0116

#### **RESIDENTIAL SERVICE CLASSIFICATION**

Residential refers to the supply of electrical energy to detached, semi-detached, and row-housing units (freehold or condominium). This classification typically refers to an account taking electricity at 750 volts or less where electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex, or quadruplex house, with a residential zoning. Separate metered dwellings within a town house complex, condominium, or apartment building also qualify as residential customers. 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 Regulated 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 or assessments that are required by law to be charged 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	\$	11.00
Rate Rider for Recovery of Stranded Meter Assets – effective until April 30, 2015	\$	4.33
Rate Rider for Disposition of Foregone Revenues (May 1 to July 31, 2014)		
- effective until October 31, 2014	\$	(1.31)
Rate Rider for Smart Meter Entity Charge – effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0178
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Account (2014) – effective until April 30, 2015	\$/kWh	(0.0020)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until April 30, 2015	5	
Applicable only for Non-RPP Customers	\$/kWh	(0.0048)
Rate Rider for Recovery of Foregone Revenue – (May 1 to July 31, 2014)		
-effective until October 31, 2014	\$/kWh	0.0016
Rate Rider for Recovery of Accounts 1575 & 1576	\$/kWh	(0.0040)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0042

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

**Implementation Date August 1, 2014** 

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

EB-2013-0116

#### **GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartment buildings that are bulk metered will be billed at the appropriate General Service Rate. This classification refers to a non-residential account taking electricity at 750 volts or less whose average monthly peak demand is less than, or is forecast to be less than, 50 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 Regulated 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 or assessments that are required by law to be charged 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	\$	13.00
Rate Rider for Recovery of Stranded Meter Assets – effective until April 30, 2015	\$	13.36
Rate Rider for Disposition of Foregone Revenue (May 1 to July 31, 2014)		
-effective until October 31, 2014	\$	(5.12)
Rate Rider for Smart Meter Entity Charge – effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0139
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Account (2014) – effective until April 30, 2015	\$/kWh	(0.0019)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until April 30, 2015		
Applicable only for Non-RPP Customers	\$/kWh	(0.0048)
Rate Rider for Foregone Revenue (May 1 to July 31, 2014)		
– effective until October 31, 2014	\$/kWh	0.0013
Rate Rider for Recovery of Accounts 1575 & 1576	\$/kWh	(0.0040)
Retail Transmission Rate – Network Service Rate	\$/kWh	0 0058
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Implementation Date August 1, 2014

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

EB-2013-0116

#### **GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION**

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartment buildings that are bulk metered will be billed at the appropriate General Service Rate. This classification refers to a non-residential account whose average monthly peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,000 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 Regulated 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 or assessments that are required by law to be charged 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	\$	109.35
Distribution Volumetric Rate	\$/kW	3.9801
Low Voltage Service Rate	\$/kW	0.0537
Rate Rider for Disposition of Deferral/Variance Account (2014) – effective until April 30, 2015	\$/kW	(0.5123)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until April 30, 201	5	
Applicable only for Non-RPP Customers	\$/kW	(1.4848)
Rate Rider for Disposition of Accounts 1575 & 1576	\$/kW	(1.2179)
Rate Rider for Recovery of Foregone Revenue (May 1 to July 31, 2014)		
-effective until October 31, 2014	\$/kW	0.3154
Retail Transmission Rate – Network Service Rate	\$/kW	3.7803
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.3940

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013

Standard Supply Service – Administrative Charge (if applicable)	\$ 0.25
11 y	

**Implementation Date August 1, 2014** 

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

EB-2013-0116

#### **GENERAL SERVICE 999 TO 4,999 KW SERVICE CLASSIFICATION**

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartment buildings that are bulk metered will be billed at the appropriate General Service Rate. This classification refers to a non-residential account whose average monthly peak demand is equal to or greater than, or is forecast to be equal to or greater than, 1,000 kW 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.

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#### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge	\$	991.12
Rate Rider for Recovery of Foregone Revenues (May 1 to August 31, 2014)		
-Effective until October 31, 2014	\$	82.37
Distribution Volumetric Rate	\$/kW	3.4499
Low Voltage Service Rate	\$/kW	0.0421
Rate Rider for Disposition of Deferral/Variance Account (2014) - effective until April 30, 2015	\$/kW	(0.7587)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until April 30, 2015	5	
Applicable only for Non-RPP Customers	\$/kW	(2.0161)
Rate Rider for Disposition of Accounts 1575 & 1576	\$/kW	(1.6537)
Rate Rider for Recovery of Foregone Revenue (May 1 to August 31, 2014)		
- Effective until October 31, 2014	\$/kW	0.2574
Retail Transmission Rate – Network Service Rate	\$/kW	2.8711
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.8788

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

Implementation Date August 1, 2014

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

EB-2013-0116

### LARGE USE SERVICE CLASSIFICATION

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartment buildings that are bulk metered will be billed at the appropriate General Service Rate. This classification refers to a non-residential account whose average monthly peak demand is equal to or greater than, or is forecast to be equal to or 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 Regulated 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 or assessments that are required by law to be charged 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	\$	8,490.71
Rate Rider for Recovery of Foregone Revenue (May 1 to July 31, 2014)		
-effective until October 31, 2014	\$	705.62
Distribution Volumetric Rate	\$/kW	2.3578
Low Voltage Service Rate	\$/kW	0.0421
Rate Rider for Disposition of Deferral/Variance Account (2014) - effective until April 30, 2015	\$/kW	(0.8884)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until April 30, 2015	5	
Applicable only for Non-RPP Customers	\$/kW	(2.3868)
Rate Rider for Disposition of Accounts 1575 & 1576	\$/kW	(1.9577)
Rate Rider for Recovery of Foregone Revenue (May 1 to August 31, 2014)		
-effective until October 31, 2014	\$/kW	0.2077
Retail Transmission Rate – Network Service Rate	\$/kW	2.7207
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9124

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

**Implementation Date August 1, 2014** 

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

EB-2013-0116

#### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartment buildings that are bulk metered will be billed at the appropriate General Service Rate. This classification refers to an account taking electricity at 750 volts or less whose average monthly peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. 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.

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#### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge (per connection)	\$	5.58
Rate Rider for Disposition of Foregone Revenue (May 1 to July 31, 2014)		
-effective until October 31, 2014	\$	(1.49)
Distribution Volumetric Rate	\$/kWh	0.0119
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Account (2014) – effective until April 30. 2015	\$/kWh	(0.0007)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until April 30, 201	5	
Applicable only for Non-RPP Customers	\$/kWh	(0.0048)
Rate Rider for Recovery of Accounts 1575 & 1576	\$/kWh	(0.0040)
Rate Rider for Disposition of Foregone Revenue (May 1 to July 31, 2014)		
-effective until October 31, 2014	\$/kW	(0.0130)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0058
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039

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

**Implementation Date August 1, 2014** 

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

EB-2013-0116

### STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. 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 Regulated 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 or assessments that are required by law to be charged 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 (per connection)	\$	2.43
Rate Rider for Recovery of Foregone Revenue (May 1 to July 31, 2014)		
-effective until October 31, 2014	\$	0.39
Distribution Volumetric Rate	\$/kW	15.4807
Low Voltage Service Rate	\$/kW	0.0270
Rate Rider for Disposition of Deferral/Variance Account (2014) - effective until April 30, 2015	\$/kW	(0.7008)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until April 30, 2015	5	
Applicable only for Non-RPP Customers	\$/kW	(1.7868)
Rate Rider for Disposition of Accounts 1575 & 1576	\$/kW	(1.4656)
Rate Rider for Recovery of Foregone Revenue (May 1 to August 31, 2014)		
- Effective until October 31, 2014	\$/kW	2.5802
Retail Transmission Rate – Network Service Rate	\$/kW	1.8997
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2030
MONTHLY PATES AND CHARGES Pogulatory Component		

#### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate

\$/kWh

Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

# Cambridge and North Dumfries Hydro TARIFF OF RATES AND CHARGES

Effective Date May 1, 2014

**Implementation Date August 1, 2014** 

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

EB-2013-0116

#### EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licenced by the Board, that is provided electricity by means of this distributor's facilities. 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 Regulated 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 or assessments that are required by law to be charged 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 Distribution Wheeling Service Rate – Waterloo North Hydro	\$/kW	1.8457
Rate Rider for Recovery of Foregone Revenue (May 1 to August 31, 2014)		
<ul> <li>Effective until October 31, 2014 - Waterloo North Hydro</li> </ul>	\$/kW	0.87
Monthly Distribution Wheeling Service Rate – Hydro One Networks	\$/kW	1.9813
Rate Rider for Recovery of Foregone Revenue (May 1 to August 31, 2014)		
- Effective until October 31, 2014 - Hydro One Networks	\$/kW	1.0698
Rate Rider for Disposition of Deferral/Variance Account (2014) – effective until April 30, 2015	\$/kW	(0.8275)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until April 30, 2015	5	
Applicable only for Non-RPP Customers	\$/kW	(2.0252)
Rate Rider for Disposition of Accounts 1575 & 1576	\$/kW	(1.6612)
Retail Transmission Rate – Network Service Rate	\$/kW	2.7207
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9124

Implementation Date August 1, 2014

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

EB-2013-0116

#### 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 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 Regulated 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 or assessments that are required by law to be charged 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	\$	5.40
ALLOWANCES		
Transformer Allowance for Ownership – per kW of billing demand/month Primary Metering Allowance for transformer losses – applied to measured demand and energy	\$/kW %	(0.60) (1.00)

# Cambridge and North Dumfries Hydro TARIFF OF RATES AND CHARGES

Effective Date May 1, 2014

#### Implementation Date August 1, 2014

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

EB-2013-0116

#### 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 or assessments 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, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Customer Administration		
Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Pulling Power Dated Cheques	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Request for other billing information	\$ \$	15.00
Easement Letter	\$	15.00
Income Tax Letter	\$	15.00
Notification charge	\$	15.00
Account History	\$	15.00
Credit Reference/credit check (plus credit agency costs)	\$ \$	15.00
Returned cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	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
Non-Payment of Account		
Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection – during regular hours	\$	30.00
Collection of account charge – no disconnection – after regular hours	\$	165.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$ \$ \$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Service call – customer owned equipment	\$	30.00
Service call – after regular hours	\$ \$ \$	165.00
Specific Charge for Access to the Power Powers - \$/pole/year	\$	22.35

# Cambridge and North Dumfries Hydro TARIFF OF RATES AND CHARGES

Effective Date May 1, 2014

#### **Implementation Date August 1, 2014**

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

EB-2013-0116

#### **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 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 Regulated 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, charges for the Ministry of Energy Conservation and Renewable Energy Program, 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.

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#### LOSS FACTORS

If the distributor is not capable of prorating changes 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	1.0335
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0235
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

Appendix C

**Bill Impacts** 

Rate Class	kWh	kW	# of Connections	2013 Bill A	2014 Bill as Filed
				\$	\$
Residential	100			25.47	30.36
Time-of-Use	250			43.29	49.16
	500			73.00	80.50
	800			111.29	118.10
	1,000			137.70	143.17
	1,500			203.72	205.85
	2,000			269.75	268.52
GS < 50 kW	1,000			144.81	152.59
Time-of-Use	2,000			273.10	274.19
	5,000			657.95	638.95
	10,000			1,299.37	1,246.91
	15,000			1,940.80	1,854.87
GS 50-999 kW	20,000	60		2,699.18	2,525.98
	40,000	100		5,067.10	4,769.54
GS 1,000-4,999 kW	400,000	1,000		46,790.02	42,749.74
	1,800,000	5,000		222,283.67	201,413.59
Large Use	13,000,000	25,000		1,440,445.01	1,325,985.31
USL	150		1	26.11	23.86
Street Lighting	150	1	1	34.31	36.22

NOTE: 2014 Bill Impacts exclude Foregone Revenue Rate Riders (Proposed only in effect for 3 moi

2014 Bill per DRO B	Difference B - A = C	Bill Impact C/A
\$	\$	%
27.03	1.56	6.13%
44.38	1.09	2.52%
73.30	0.30	0.41%
110.66	(0.63)	-0.57%
136.45	(1.26)	-0.91%
200.91	(2.82)	-1.38%
265.37	(4.38)	-1.63%
141.28	(3.53)	-2.44%
265.08	(8.02)	-2.94%
636.46	(21.49)	-3.27%
1,255.43	(43.95)	-3.38%
1,874.39	(66.42)	-3.42%
2,487.18 4,716.44	(212.00) (350.67)	-7.85% -6.92%
41,674.76 196,279.03	(5,115.26) (26,004.64)	
1,283,444.12	(157,000.89)	-10.90%
22.37	(3.74)	-14.34%
32.26	(2.05)	-5.96%

nths).

Customer Class	Consumption	Distribution Ra	Total Bill Impact - Per DRO					
		\$	%	\$	%			
Residential	800 kWh	\$ (0.08)	-0.32%	\$ (0.63)	-0.57%			
GS < 50 kW	2,000 kWh	\$ (4.45)	-9.23%	\$ (8.02)	-2.94%			
GS 50 - 999 kW	60 kW	\$ (54.14)	-16.45%	\$ (212.00)	-7.85%			
GS 1000 - 4999 kW	1,000 kW	\$ (1,313.93)	-32.04%	\$ (5,115.26)	-10.93%			
Large Users	25,000 kW	\$ (43,044.38)	-69.95%	\$ (157,000.89)	-10.90%			
USL (1 connection)	150 kWh	\$ (2.54)	-27.30%	\$ (3.74)	-14.34%			
Street Lighting (1 connection)	1 kW	\$ 1.50	10.07%	\$ (2.05)	-5.96%			

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	1
Sheet:	Sheet 1- Res (100 kWh)
Amended:	22-Aug-14

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 100 kWh

		Current Board-Approved			1	Proposed							Imp	act		
		Rate Volume Charge				Rate	Volume	Charge								
	Charge Unit		(\$)			(\$)			(\$)			(\$)		\$ Cł	ange	% Change
Monthly Service Charge	Monthly	\$	10.09	1	\$	10.09		\$	11.00	1	\$	11.00	1	\$	0.91	9.02%
Rate Rider for Disposal of Residual Historical Smart Meter Costs - effective until April 30, 2014	Monthly	\$	0.01	1	\$	0.01				1	\$	-		-\$	0.01	-100.00%
Rate Rider for Smart Meter Incremental Revenue Requirement	Monthly	\$	2.22	1	\$	2.22				1	\$	-		-\$	2.22	-100.00%
Stranded Meter Rate Rider (SMRR)	Monthly			1	\$	-		\$	3.16	1	\$	3.16		\$	3.16	
Rate Rider for Application of Tax Change	per kWh	-\$	0.0001	100	\$	(0.01)				100	\$	-		\$	0.01	-100.00%
Rate Rider for Accounts 1575 and 1576	per kWh			100	\$	-		-\$	0.0040	100	\$	(0.40)		-\$	0.40	
Distribution Volumetric Rate	per kWh	\$	0.0163	100	\$	1.63		\$	0.0178	100	\$	1.78		\$	0.15	9.20%
Sub-Total A (excluding pass through)					\$	13.94					\$	15.54		\$	1.60	11.48%
Deferral/Variance Account Disposition Rate Rider	per kWh	\$	0.0003	100	\$	0.03		-\$	0.0020	100	\$	(0.20)		-\$	0.23	-766.67%
Low Voltage Service Charge	per kWh	\$	0.0001	100	\$	0.01		\$	0.0001	100	\$	0.01		\$	-	0.00%
Line Losses on Cost of Power	per kWh	\$	0.0839	2.86	\$	0.24		\$	0.0839	3.35	\$	0.28		\$	0.04	17.13%
Smart Meter Entity Charge	Monthly	\$	0.79	1	\$	0.79		\$	0.79	1	\$	0.79		\$	-	
Sub-Total B - Distribution (includes Sub-Total A)					\$	15.01					\$	16.42		\$	1.41	9.40%
RTSR - Network	per kWh	\$	0.0062	103	\$	0.64		\$	0.0067	103	\$	0.69	1 1	\$	0.05	8.58%
RTSR - Line and Transformation Connection	per kWh	\$	0.0036	103	\$	0.37		\$	0.0042	103	\$	0.43		\$	0.06	17.22%
Sub-Total C - Delivery (including Sub-Total B)					\$	16.02					\$	17.55	ĪĪ	\$	1.53	9.55%
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	103	\$	0.45		\$	0.0044	103	\$	0.45	Ī	\$	0.00	0.48%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012	103	\$	0.12		\$	0.0012	103	\$	0.12		\$	0.00	0.48%
Standard Supply Service Charge	Monthly	\$	0.25	1	\$	0.25		\$	0.25	1	\$	0.25		\$	-	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	100	\$	0.70		\$	0.0070	100	\$	0.70		\$	-	0.00%
TOU - Off Peak	per kWh	\$	0.0670	64	\$	4.29		\$	0.0670	64	\$	4.29		\$	-	0.00%
TOU - Mid Peak	per kWh	\$	0.1040	18	\$	1.87		\$	0.1040	18	\$	1.87		\$	-	0.00%
TOU - On Peak	per kWh	\$	0.1240	18	\$	2.23		\$	0.1240	18	\$	2.23		\$	-	0.00%
Energy - RPP - Tier 1	per kWh	\$	0.0750	100	\$	7.50		\$	0.0750	100	\$	7.50		\$	-	0.00%
Energy - RPP - Tier 2	per kWh	\$	0.0880	0	\$	-		\$	0.0880	0	\$	-		\$	-	
Total Bill on TOU (before Taxes)					\$	25.94	1				\$	27.47		\$	1.53	5.91%
HST			13%		\$ \$	3.37			13%		₽ \$	3.57		₽ \$	0.20	5.91%
Total Bill (including HST)			1570		\$	29.31			1070		\$	31.04		\$	1.73	5.91%
Ontario Clean Energy Benefit ¹					-\$	2.93					ф -\$	3.10		- <b>\$</b>	0.17	5.80%
Total Bill on TOU (including OCEB)					\$	26.38					\$	27.94		\$	1.56	5.92%
Total Bill on RPP (before Taxes)					\$	25.04					\$	26.58		\$	1.53	6.12%
HST			13%		\$	3.26			13%		\$	3.45		\$	0.20	6.12%
Total Bill (including HST)					\$	28.30	1				\$	30.03		\$	1.73	6.12%
Ontario Clean Energy Benefit ¹					-\$	2.83					-\$	3.00		-\$	0.17	6.01%
Total Bill on RPP (including OCEB)					\$	25.47					\$	27.03		\$	1.56	6.13%
Loss Factor (%)			2.86%						3.35%							

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	2
Sheet:	Sheet 2- Res (250 kWh)
Amended:	22-Aug-14

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 250 kWh

		Current Board-Approved		Deserved							1 []				
										Proposed			Imp		act
	01		Rate	Volume	C	Charge			Rate	Volume	C	Charge		¢ 01	04 <b>O</b> h
Monthly Service Charge	Charge Unit Monthly	\$	(\$) 10.09			(\$)			(\$)			(\$)	-	\$ Change	% Change
Monthly Service Charge	wontiny	Ş	10.09	1	\$	10.09		\$	11.00	1	\$	11.00		\$ 0.91	9.02%
Rate Rider for Disposal of Residual Historical Smart Meter Costs - effective until April 30, 2014	Monthly	\$	0.01	1	\$	0.01				1	\$	-	-	\$ 0.01	-100.00%
Rate Rider for Smart Meter Incremental Revenue Requirement	Monthly	\$	2.22	1	\$	2.22				1	\$	-	-	\$ 2.22	-100.00%
Stranded Meter Rate Rider (SMRR)	Monthly			1	\$	-		\$	3.16	1	\$	3.16		\$ 3.16	
Rate Rider for Application of Tax Change	per kWh	-\$	0.0001	250	\$	(0.03)				250	\$	-		\$ 0.03	-100.00%
Rate Rider for Accounts 1575 and 1576	per kWh	·		250	\$	-		-\$	0.0040	250	\$	(1.00)	-	\$ 1.00	
Distribution Volumetric Rate	per kWh	\$	0.0163	250	\$	4.08		\$	0.0178	250	\$	4.45		\$ 0.38	9.20%
Sub-Total A (excluding pass through)					\$	16.37					\$	17.61		\$ 1.24	7.57%
Deferral/Variance Account Disposition Rate Rider	per kWh	\$	0.0003	250	\$	0.08		-\$	0.0020	250	\$	(0.50)	-	\$ 0.58	-766.67%
Low Voltage Service Charge	per kWh	\$	0.0001	250	\$	0.03		\$	0.0001	250	\$	0.03		\$-	0.00%
Line Losses on Cost of Power	per kWh	\$	0.0839	7.15	\$	0.60		\$	0.0839	8.375	\$	0.70		\$ 0.10	17.13%
Smart Meter Entity Charge	Monthly	\$	0.79	1	\$	0.79		\$	0.79	1	\$	0.79		\$-	
Sub-Total B - Distribution (includes Sub-Total A)					\$	17.86					\$	18.63		\$ 0.77	4.30%
RTSR - Network	per kWh	\$	0.0062	257	\$	1.59		\$	0.0067	258	\$	1.73		\$ 0.14	8.58%
RTSR - Line and Transformation Connection	per kWh	\$	0.0036	257	\$	0.93		\$	0.0042	258	\$	1.09		\$ 0.16	17.22%
Sub-Total C - Delivery (including Sub-Total B)					\$	20.38					\$	21.44		\$ 1.06	5.22%
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	257	\$	1.13		\$	0.0044	258	\$	1.14		\$ 0.01	0.48%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012		\$	0.31		\$	0.0012	258	\$	0.31		\$ 0.00	0.48%
Standard Supply Service Charge	Monthly	\$	0.25	1		0.25		\$	0.25	1	\$	0.25		\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	250		1.75		\$	0.0070	250	\$	1.75		\$ -	0.00%
TOU - Off Peak	per kWh	\$	0.0670	160		10.72		\$	0.0670	160		10.72		\$ -	0.00%
TOU - Mid Peak	per kWh	\$	0.1040		\$	4.68		\$	0.1040	45	\$	4.68		\$ -	0.00%
TOU - On Peak	per kWh	\$	0.1240	45		5.58		\$	0.1240	45	\$	5.58		\$-	0.00%
Energy - RPP - Tier 1	per kWh	\$	0.0750	250		18.75		\$	0.0750	250		18.75		\$-	0.00%
Energy - RPP - Tier 2	per kWh	\$	0.0880	0	\$	-		\$	0.0880	0	\$	-		\$-	
Total Bill on TOU (before Taxes)					\$	44.80					\$	45.87		\$ 1.07	2.39%
HST			13%		\$	5.82			13%		\$	5.96		\$ 0.14	2.39%
Total Bill (including HST)					\$	50.62					\$	51.83		\$ 1.21	2.39%
Ontario Clean Energy Benefit ¹					-\$	5.06					-\$	5.18		\$ 0.12	2.37%
Total Bill on TOU (including OCEB)					\$	45.56					\$	46.65		\$ 1.09	2.39%
Total Bill on RPP (before Taxes)					\$	42.57					\$	43.64		\$ 1.07	2.52%
HST		1	13%		\$	5.53			13%		\$	5.67		\$ 0.14	2.52%
Total Bill (including HST)					\$	48.10					\$	49.31		\$ 1.21	2.52%
Ontario Clean Energy Benefit ¹		1			-\$	4.81					-\$	4.93		\$ 0.12	2.49%
Total Bill on RPP (including OCEB)					\$	43.29					\$	44.38		\$ 1.09	2.52%
		_								1					
Loss Factor (%)			2.86%						3.35%	l					

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	3
Sheet:	Sheet 3- Res (500 kWh)
Amended:	22-Aug-14

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 500 kWh

Monthly         S         10.09         1         S         10.09         1         S         10.00         1         S         0.01         1         S         0.00         1         S         0.00         1         S         0.00         S																	
Charge Unit         (5)         (5)         (6)         (6)         (6)         (7)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8)         (8) <th< th=""><th></th><th></th><th></th><th>Current</th><th>Board-App</th><th>orov</th><th>/ed</th><th></th><th></th><th>F</th><th>roposed</th><th></th><th></th><th></th><th>Imp</th><th colspan="2">act</th></th<>				Current	Board-App	orov	/ed			F	roposed				Imp	act	
Monthly         S         10.09         1         S         10.00         1         S         0.01         1         S         0.00         1         S         0.01         100.00         1         S         0.000         S <th></th> <th></th> <th></th> <th>Rate</th> <th>Volume</th> <th>0</th> <th>Charge</th> <th></th> <th></th> <th>Rate</th> <th>Volume</th> <th>c</th> <th>Charge</th> <th></th> <th></th> <th></th>				Rate	Volume	0	Charge			Rate	Volume	c	Charge				
Rate Rider for Disposal of Residual Historical Smart Meter Costs - effective unit April 30, 2014       Monthly       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.01       1       \$       0.00       1       \$       0.00       1       \$       0.00       0.00       \$       0.001       0       \$       0.001       0       \$       0.001       0       0       0.012       0.012       0       0.012       0.012       0.012       0.012       0.012       0.012       0.012       0.012       0.012       0.012       0.012       0.012       0.012       0.012		, i i i i i i i i i i i i i i i i i i i		. ,			(\$)			(\$)			(\$)		\$ Change	% Change	
Meter Costs - effective until April 30, 2014         Monthly         \$         0.01         1         \$         0.01         1         \$         0.01         1         \$         0.01         1         \$         0.01         1         \$         0.01         1         \$         0.01         1         \$         0.01         1         \$         0.01         1         \$         0.01         1         \$         0.01         1         \$         0.01         1         \$         0.01         1         \$         0.01         1         \$         0.01         5         0.004         500         \$         0.01         500         \$         0.01         500         \$         0.01         500         \$         0.01         500         \$         0.00         500         \$         0.00         500         \$         0.00         500         \$         0.00         500         \$         0.00         500         \$         0.00         \$         0.00         \$         0.00         \$         0.00         \$         0.00         \$         0.00         \$         0.00         \$         0.00         \$         0.00         \$         0.00         \$         0.00<	Monthly Service Charge	Monthly	\$	10.09	1	\$	10.09		\$	11.00	1	\$	11.00		\$ 0.91	9.02%	
Inequirement       Monthly       \$       2.22       1       \$       2.22       1       \$       2.22       1       \$       -       \$       2.22       1.00.00         Stranded Meter Rate Rider (SMRR)       Monthly       1       \$       -       \$       3.16       \$       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001       \$       0.0001	•	Monthly	\$	0.01	1	\$	0.01				1	\$	-		\$ 0.01	-100.00%	
Rate Rider for Application of Tax Change         per kWh         -5         0.0001         500         5         0.0001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         5         0.001         500         500         500         500 </td <td></td> <td>Monthly</td> <td>\$</td> <td>2.22</td> <td>1</td> <td>\$</td> <td>2.22</td> <td></td> <td></td> <td></td> <td>1</td> <td>\$</td> <td>-</td> <td></td> <td>\$ 2.22</td> <td>-100.00%</td>		Monthly	\$	2.22	1	\$	2.22				1	\$	-		\$ 2.22	-100.00%	
Rate Rider for Accounts 1575 and 1576         per kWh         \$ 0.0163         500         \$ -         \$ 0.0040         500         \$ (2.00)         -\$ 0.004         500         \$ 0.0178         500         \$ 0.0178         500         \$ 0.0178         500         \$ 0.0178         500         \$ 0.0178         500         \$ 0.0178         500         \$ 0.0178         500         \$ 0.0178         500         \$ 0.0178         500         \$ 0.001         \$ 0.020         \$ 0.005         \$ 0.0163         \$ 0.020         \$ 500         \$ 0.0163         \$ 0.001         \$ 500         \$ 0.005         \$ 0.050         \$ 0.050         \$ 0.050         \$ 0.021         \$ 500         \$ 0.0163         \$ 0.021         \$ 500         \$ 0.015         \$ \$ 0.001         \$ 500         \$ 0.050         \$ 0.050         \$ 0.050         \$ 0.017         \$ 0.0163         \$ 0.021         \$ 0.005         \$ 0.017         \$ 0.0163         \$ 0.021         \$ 0.005         \$ 0.0163         \$ 0.021         \$ 0.005         \$ 0.021         \$ 0.005         \$ 0.0163         \$ 0.021         \$ 0.0163         \$ 0.021         \$ 0.021         \$ 0.0163         \$ 0.021         \$ 0.016         \$ 0.21         \$ 0.17         \$ 0.34         \$ 0.21         \$ 0.171         \$ 0.34         \$ 0.21         \$ 0.21         \$ 0.25	Stranded Meter Rate Rider (SMRR)	Monthly			1	\$	-		\$	3.16	1	\$	3.16		\$ 3.16		
Distribution Volumetric Rate         per kWh         \$         0.0163         500         \$         8.15         \$         0.0178         500         \$         8.90         \$         0.75         9.22           Sub-Total A (excluding pass through)         -         5         0.020         \$         0.003         \$         0.05         \$         0.001         500         \$         0.001         500         \$         0.001         500         \$         0.001         500         \$         0.001         500         \$         0.003         500         \$         0.001         500         \$         0.003         500         \$         0.001         500         \$         0.001         \$         0.05         \$         0.003         500         \$         0.001         \$         0.05         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001	Rate Rider for Application of Tax Change	per kWh	-\$	0.0001	500	\$	(0.05)				500	\$	-			-100.00%	
Sub-Total A (excluding pass through)         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i	Rate Rider for Accounts 1575 and 1576	per kWh			500	\$	-		-\$	0.0040	500	\$	(2.00)	-	\$ 2.00		
Deferal/Variance Account Disposition Rate Rider         per kWh         \$ 0.0003         500         \$ 0.020         500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.0001         \$500         \$ 0.001         \$ 0.001         \$ 0.001         \$ 0.001         \$ 0.001         \$ 0.001         \$ 0.001         \$ 0.001         \$ 0.001         \$ 0.001         \$ 0.001         \$ 0.001         \$ 0.001         \$ 0.001         \$ 0.001         \$ 0.012         \$ 0.17         \$ 0.21         \$ 0.021         \$ 0.012         \$ 0.012         \$ 0.012         \$ 0.012         \$ 0.012	Distribution Volumetric Rate	per kWh	\$	0.0163	500	\$	8.15		\$	0.0178	500	\$	8.90		\$ 0.75	9.20%	
Low Voltage Service Charge         per kWh         \$         0.0001         500         \$         0.0001         500         \$         0.001         500         \$         0.001         500         \$         0.001         500         \$         0.001         500         \$         0.001         500         \$         0.001         500         \$         0.001         500         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.001         \$         0.012         \$         0.012         \$         0.012         \$         0.012         \$         0.021         \$         0.021 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td><u> </u></td><td></td><td></td><td></td><td>3.13%</td></th<>							-					<u> </u>				3.13%	
Line Losses on Cost of Power       per kWh       \$       0.0839       14.3       \$       1.20       \$       0.0839       16.75       \$       1.41       \$       0.21       17.11         Smatt Meter Entity Charge       Monthly       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.79       1       \$       0.77       \$       0.62       \$       0.00	Deferral/Variance Account Disposition Rate Rider	per kWh		0.0003	500	\$	0.15			0.0020	500		(1.00)			-766.67%	
Smart Meter Entity Charge         Monthly         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.79         1         \$         0.30         1.33         1         1         \$         0.79         1         \$         0.30         1.33         1         1         1         1         1         1         1         1         1         1         1         1         1 </td <td>Low Voltage Service Charge</td> <td>per kWh</td> <td>\$</td> <td>0.0001</td> <td>500</td> <td>\$</td> <td>0.05</td> <td></td> <td>\$</td> <td>0.0001</td> <td>500</td> <td>\$</td> <td>0.05</td> <td></td> <td>\$-</td> <td>0.00%</td>	Low Voltage Service Charge	per kWh	\$	0.0001	500	\$	0.05		\$	0.0001	500	\$	0.05		\$-	0.00%	
Sub-Total B - Distribution (includes Sub-Total A)         per kWh         \$ 0.0062         514         \$ 3.19         \$ 0.0067         517         \$ 3.36         \$ 0.27         8.53           RTSR - Network         per kWh         \$ 0.0036         514         \$ 1.85         \$ 0.0067         517         \$ 3.36         \$ 0.27         8.53           Sub-Total C - Delivery (including Sub-Total B)         \$ 27.65         \$ 27.65         \$ 27.94         \$ 0.29         1.00           Wholesale Market Service Charge (MNGC)         per kWh         \$ 0.0044         514         \$ 0.62         \$ 0.0012         517         \$ 0.62         \$ 0.00         0.44           Standard Supply Service Charge (MNGC)         per kWh         \$ 0.0012         514         \$ 0.62         \$ 0.0012         517         \$ 0.62         \$ 0.00         0.44           Standard Supply Service Charge (DRC)         per kWh         \$ 0.0070         500         \$ 3.50         \$ 0.007         500         \$ 3.50         \$ - 0.00           TOU - Off Peak         per kWh         \$ 0.0070         320         \$ 21.44         \$ 0.040         90         \$ 9.36         \$ 0.0104         90         \$ 9.36         \$ 0.0104         90         \$ 9.36         \$ 0.0104         90         \$ 9.36         \$ 0.040<	Line Losses on Cost of Power	per kWh		0.0839	14.3	\$	1.20		\$	0.0839	16.75	\$	1.41		\$ 0.21	17.13%	
RTSR - Network         per kWh         \$         0.0062         514         \$         0.007         517         \$         3.46         \$         0.227         8.58           RTSR - Line and Transformation Connection         per kWh         \$         0.0036         514         \$         3.19         \$         0.0042         517         \$         3.46         \$         5         0.23         1.7.33           Sub-Total C - Delivery (including Sub-Total B)          \$         0.0036         514         \$         0.0042         517         \$         0.32         1.7.33           Wholesale Market Service Charge (WMSC)         per kWh         \$         0.0044         514         \$         2.26         \$         0.0012         514         \$         0.25         1         \$         0.25         1         \$         0.25         1         \$         0.25         \$         0.0070         500         \$         3.50         \$         0.0070         500         \$         3.50         \$         0.0070         500         \$         3.50         \$         0.0070         500         \$         3.50         \$         0.0070         500         \$         3.50         \$         0.0070 <td>, , ,</td> <td>Monthly</td> <td>\$</td> <td>0.79</td> <td>1</td> <td>\$</td> <td>0.79</td> <td></td> <td>\$</td> <td>0.79</td> <td>1</td> <td>\$</td> <td>0.79</td> <td></td> <td>\$-</td> <td></td>	, , ,	Monthly	\$	0.79	1	\$	0.79		\$	0.79	1	\$	0.79		\$-		
RTSR - Line and Transformation Connection       per kWh       \$       0.0036       514       \$       1.85       \$       0.0042       517       \$       2.17       \$       0.32       17.22         Sub-Total C - Delivery (including Sub-Total B)        \$       27.65       \$       0.0012       514       \$       0.226       \$       0.0012       517       \$       2.27       \$       0.62       \$       0.001       0.014       514       \$       0.25       1       \$       0.27       \$       0.62       \$       0.011       0.44         Standard Supply Service Charge       Monthly       \$       0.0070       500       \$       3.50       \$       0.025       1       \$       0.025       \$       0.0070       500       \$       3.50       \$       -       0.00         DU - Off Peak       per kWh       \$       0.0670       320       \$       0.1240       90       \$       11.16       \$       0.1240       90       \$       11.16       \$       0.00       \$       0.00       \$       0.00       \$       0.00       \$       0.00       \$       0.00       \$       0.00       \$       0.00       \$       0.0	Sub-Total B - Distribution (includes Sub-Total A)					\$	22.61					\$	22.31	-	\$ 0.30	-1.35%	
Sub-Total C - Delivery (including Sub-Total B)         per kWh         \$         27.65         \$         27.94         \$         0.029         1.00           Wholesale Market Service Charge (WMSC)         per kWh         \$         0.0012         514         \$         0.0012         517         \$         0.27         \$         0.01         0.44           Rural and Remote Rate Protection (RRRP)         per kWh         \$         0.0012         514         \$         0.62         \$         0.0012         517         \$         0.62         \$         0.0012         517         \$         0.62         \$         0.0012         517         \$         0.62         \$         0.0012         517         \$         0.62         \$         0.0012         517         \$         0.62         \$         0.0012         517         \$         0.62         \$         0.0012         517         \$         0.62         \$         0.001         0.64         \$         0.001         0.62         \$         0.001         0.62         \$         0.001         0.62         \$         0.001         0.62         \$         0.001         0.62         \$         0.001         0.61         0.001         0.61         0.61 <t< td=""><td>RTSR - Network</td><td>per kWh</td><td>\$</td><td>0.0062</td><td>514</td><td>\$</td><td>3.19</td><td>Ī</td><td>\$</td><td>0.0067</td><td>517</td><td>\$</td><td>3.46</td><td></td><td>\$ 0.27</td><td>8.58%</td></t<>	RTSR - Network	per kWh	\$	0.0062	514	\$	3.19	Ī	\$	0.0067	517	\$	3.46		\$ 0.27	8.58%	
Wholesale Market Service Charge (WMSC)         per kWh         \$         0.0044         514         \$         2.26         \$         0.0044         517         \$         2.27         \$         0.01         0.44           Rural and Remote Rate Protection (RRP)         per kWh         \$         0.0012         514         \$         0.62         \$         0.0012         517         \$         0.62         \$         0.0012         517         \$         0.62         \$         0.0012         517         \$         0.62         \$         0.00         0.44           Standard Supply Service Charge         Monthly         \$         0.25         1         \$         0.25         1         \$         0.25         1         \$         0.25         1         \$         0.00         0.44           Standard Supply Service Charge         Monthly         \$         0.025         1         \$         0.025         \$         0.0070         320         \$         21.44         \$         -         0.00           TOU - Olf Peak         per kWh         \$         0.1040         90         \$         11.16         \$         0.1040         90         \$         11.16         \$         0.007         \$<	RTSR - Line and Transformation Connection	per kWh	\$	0.0036	514	\$	1.85		\$	0.0042	517	\$	2.17		\$ 0.32	17.22%	
Rural and Remote Rate Protection (RRRP)       per kWh       \$       0.0012       514       \$       0.62       \$       0.0012       517       \$       0.62       \$       0.0012       517       \$       0.62       \$       0.0012       517       \$       0.62       \$       0.0012       517       \$       0.62       \$       \$       0.0012       517       \$       0.62       \$       \$       0.0012       517       \$       0.62       \$       \$       0.001         Debt Retirement Charge (DRC)       per kWh       \$       0.0070       500       \$       3.50       \$       0.0070       500       \$       3.50       \$       \$       0.001         TOU - Off Peak       per kWh       \$       0.1040       90       \$       1.16       \$       0.1240       90       \$       1.16       \$       0.1040       90       \$       1.16       \$       0.001       5       0.001       5       0.001       5       0.001       5       0.001       5       0.001       5       0.001       5       0.001       5       0.001       5       0.001       5       0.001       5       0.001       5       0.001       5 <td>Sub-Total C - Delivery (including Sub-Total B)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>27.65</td> <td></td> <td></td> <td></td> <td></td> <td>\$</td> <td>27.94</td> <td></td> <td></td> <td>1.04%</td>	Sub-Total C - Delivery (including Sub-Total B)						27.65					\$	27.94			1.04%	
Standard Supply Service Charge       Monthly       \$       0.25       1       \$       0.25       1       \$       0.25       1       \$       0.25       \$       0.25       1       \$       0.25       \$       \$       0.0070       500       \$       3.50       \$       -       0.00         Debt Retirement Charge (DRC)       per kWh       \$       0.0070       320       \$       21.44       \$       0.0070       320       \$       21.44       \$       -       0.00         TOU - Off Peak       per kWh       \$       0.0670       320       \$       21.44       \$       -       0.00         TOU - Mid Peak       per kWh       \$       0.1040       90       \$       9.36       \$       -       0.00         TOU - On Peak       per kWh       \$       0.1240       90       \$       11.16       \$       0.1240       90       \$       37.50       \$       -       0.00         Energy - RPP - Tier 1       per kWh       \$       0.0750       500       \$       37.50       \$       -       0.00         Total Bill (including HST)       13%       \$       9.91       13%       \$       9.95 <td< td=""><td>Wholesale Market Service Charge (WMSC)</td><td>per kWh</td><td>\$</td><td>0.0044</td><td>514</td><td>\$</td><td>2.26</td><td></td><td>\$</td><td>0.0044</td><td>517</td><td>\$</td><td>2.27</td><td></td><td>\$ 0.01</td><td>0.48%</td></td<>	Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	514	\$	2.26		\$	0.0044	517	\$	2.27		\$ 0.01	0.48%	
Debt Retirement Charge (DRC)       per kWh       \$       0.0070       500       \$       3.50       \$       0.0070       500       \$       3.50       \$       -       0.0070         TOU - Off Peak       per kWh       \$       0.0670       320       \$       21.44       \$       0.0670       320       \$       21.44       \$       -       0.0070         TOU - Off Peak       per kWh       \$       0.1040       90       \$       9.36       \$       21.44       \$       -       0.0070         TOU - On Peak       per kWh       \$       0.1040       90       \$       11.16       \$       -       0.0070         Energy - RPP - Tier 1       per kWh       \$       0.0750       500       \$       37.50       \$       -       0.0070         Energy - RPP - Tier 2       per kWh       \$       0.0880       0       \$       -       \$       0.0880       0       \$       -       \$       0.04         HST       13%       \$       9.91       13%       \$       9.95       \$       0.04       0.44         Ontario Clean Energy Benefit ¹ -       -       \$       77.53       -       \$	Rural and Remote Rate Protection (RRRP)	per kWh		0.0012	514	\$	0.62			0.0012	517	\$	0.62			0.48%	
TOU - Off Peak       per kWh       \$       0.0670       320       \$       21.44       \$       0.0670       320       \$       21.44       \$       0.0070       320       \$       21.44       \$       0.0070       320       \$       21.44       \$       0.0670       320       \$       21.44       \$       0.0070       320       \$       21.44       \$       0.070       320       \$       21.44       \$       0.070       320       \$       21.44       \$       0.070       320       \$       21.44       \$       0.070       320       \$       21.44       \$       0.070       0.070       90       \$       9.11.16       \$       0.070       500       \$       37.50       \$       0.070       500       \$       37.50       \$       0.070       500       \$       37.50       \$       0.00       5       1.00       5       0.00       5       7       0.00       5       7       0.00       5       7       0.00       5       7       0.00       5       7       0.00       5       7       0.00       5       7       0.00       5       7       0.00       5       7       0.00       6	Standard Supply Service Charge	Monthly		0.25	1	\$	0.25			0.25	1	\$	0.25			0.00%	
TOU - Mid Peak       per kWh       \$       0.1040       90       \$       9.36       \$       9.36       \$       9.36       \$       -       0.00         TOU - On Peak       per kWh       \$       0.1240       90       \$       11.16       \$       -       0.00         Energy - RPP - Tier 1       per kWh       \$       0.0750       500       \$       37.50       \$       0.0750       500       \$       37.50       \$       -       0.00         Energy - RPP - Tier 2       per kWh       \$       0.0750       500       \$       37.50       \$       -       0.00         Energy - RPP - Tier 2       per kWh       \$       0.0880       0       \$       -       \$       0.00         Total Bill on TOU (before Taxes)       per kWh       \$       0.0880       0       \$       -       \$       0.04       0.44         HST       13%       \$       9.91       13%       \$       9.95       \$       0.04       0.44         Ontario Clean Energy Benefit 1       -       -       \$       77.53       -       \$       72.08       \$       0.30       0.44         Total Bill on RPP (before Taxes)	0 ( )	per kWh		0.0070			3.50			0.0070	500		3.50			0.00%	
TOU - On Peak       per kWh       \$       0.1240       90       \$       11.16       \$       -       0.00         Energy - RPP - Tier 1       per kWh       \$       0.0750       500       \$       37.50       \$       37.50       \$       -       0.00         Energy - RPP - Tier 2       per kWh       \$       0.0750       500       \$       37.50       \$       -       0.00         Energy - RPP - Tier 2       per kWh       \$       0.0880       0       \$       -       \$       0.00         Total Bill on TOU (before Taxes)       per kWh       \$       0.0880       0       \$       -       \$       0.04         HST       13%       \$       9.91       13%       \$       9.95       \$       0.04       0.44         MST       13%       \$       9.91       13%       \$       9.95       \$       0.04       0.44         Ontario Clean Energy Benefit 1       -       -       \$       \$       76.54       \$       0.30       0.33         Total Bill on TOU (including OCEB)       -       \$       \$       \$       77.53       -       \$       \$       0.30       0.44       0.44       \$		per kWh		0.0670	320		21.44			0.0670	320		21.44			0.00%	
Energy - RPP - Tier 1 Energy - RPP - Tier 2       per kWh per kWh       \$ 0.0750 \$ 0.0880       500 0       \$ 37.50 \$ 0.0880       \$ 0.0750 0       500 \$ 37.50       \$ 37.50 \$ 0.0880       \$ 37.50 0       \$ 37.50 \$ 0.04       \$ 37.50 0       \$ 37.50 \$ 0.04       \$ 37.50 0       \$ 37.50 \$ 0.04       \$ 30.30       0.44         Total Bill (including OCEB)       13%       \$ 71.78 \$ 81.11       13%       \$ 9.33 \$ 9.37       \$ 0.34       0.44         Total Bill (including MST)       13%       \$ 73.30       \$ 73.30       \$ 0.30       0.44         Total Bill (including OCEB)       13%       \$ 73.00       \$ 73.30       \$ 0.30       0	TOU - Mid Peak	per kWh		0.1040	90	\$	9.36		\$	0.1040	90	\$	9.36		\$-	0.00%	
Energy - RPP - Tier 2       per kWh       \$ 0.0880       0       \$ -       \$ 0.0880       0       \$ -       \$ 0.0880       0       \$ -       \$ 0.0880       0       \$ -       \$ 0.0880       0       \$ -       \$ 0.0880       0       \$ -       \$ 0.0880       0       \$ -       \$ 0.0880       0       \$ -       \$ 0.0880       0       \$ -       \$ 0.0880       0       \$ -       \$ 0.0880       0       \$ -       \$ 0.0880       0       \$ -       \$ 0.0880       0       \$ -       \$ 0.0880       0       \$ -       \$ \$ 0.04       0.044         Total Bill (including HST)       13%       \$ 9.91       13%       \$ 86.15       \$ 86.62       \$ 8.65       \$ 0.03       0.030         Total Bill on TOU (including OCEB)       \$ 77.53       \$ 77.53       \$ 77.84       \$ 0.30       0.44         HST       13%       \$ 71.78       \$ 72.08       \$ 0.30       0.44         HST       13%       \$ 9.33       13%       \$ 9.37       \$ 0.04       0.44         Total Bill (including HST)       13%       \$ 9.33       13%       \$ 9.37       \$ 0.04       0.44         Total Bill (including OCEB)       \$ 73.00       \$ 73.30       \$ 73.30       \$ 0.30       0.44	TOU - On Peak	per kWh		0.1240	90	\$	11.16		\$	0.1240	90		11.16			0.00%	
Total Bill on TOU (before Taxes)         \$         76.24         \$         76.54         \$         0.30         0.44           HST         13%         \$         9.91         13%         \$         9.95         \$         0.04         0.44           HST         13%         \$         9.91         13%         \$         9.95         \$         0.04         0.44           Total Bill (including HST)         \$         86.15         \$         \$         86.49         \$         0.34         0.44           Ontario Clean Energy Benefit '         -\$         8.62         -\$         8.65         -\$         0.03         0.38           Total Bill on TOU (including OCEB)         \$         77.53         \$         77.84         \$         0.30         0.44           HST         13%         \$         9.33         13%         \$         9.37         \$         0.04         0.42           HST         13%         \$         9.33         13%         \$         9.37         \$         0.04         0.42           Y total Bill (including HST)         -\$         8.11         -\$         \$         8.15         -\$         0.04         0.42           Y tot		per kWh		0.0750	500	\$	37.50		\$	0.0750	500	\$	37.50			0.00%	
HST       13%       \$ 9.91       13%       \$ 9.95       \$ 0.04       0.40         Total Bill (including HST)       \$ 86.15       \$ 86.15       \$ 86.49       \$ 0.34       0.40         Ontario Clean Energy Benefit 1       -\$ 8.62       -\$ 8.65       -\$ 0.03       0.33         Total Bill on TOU (including OCEB)       \$ 77.53       \$ 77.84       \$ 0.31       0.44         Total Bill on RPP (before Taxes)       \$ 71.78       \$ 72.08       \$ 0.30       0.44         HST       13%       \$ 9.33       13%       \$ 9.37       \$ 0.04       0.44         Total Bill (including HST)       13%       \$ 71.78       \$ 9.33       \$ 9.37       \$ 0.04       0.44         Total Bill (including HST)       13%       \$ 71.78       \$ 9.33       \$ 9.37       \$ 0.04       0.44         Total Bill (including GCEB)       13%       \$ 73.00       \$ 73.30       \$ 0.44       0.44         Total Bill on RPP (including OCEB)       \$ 73.00       \$ 71.78       \$ 0.30       0.44         Total Bill on RPP (including OCEB)       \$ 73.00       \$ 73.30       \$ 0.30       0.44	Energy - RPP - Tier 2	per kWh	\$	0.0880	0	\$	-		\$	0.0880	0	\$	-		\$-		
Total Bill (including HST)       \$ 86.15       \$ 86.15       \$ 86.49       \$ 0.34       0.40         Ontario Clean Energy Benefit 1       -\$ 8.62       -\$ 8.65       -\$ 0.03       0.33         Total Bill on TOU (including OCEB)       \$ 77.53       \$ 77.84       \$ 0.31       0.40         Total Bill on RPP (before Taxes)       \$ 71.78       \$ 71.78       \$ 72.08       \$ 0.30       0.42         HST       13%       \$ 9.33       13%       \$ 9.37       \$ 0.04       0.42         Total Bill (including HST)       13%       \$ 9.33       13%       \$ 9.37       \$ 0.04       0.42         Total Bill (including HST)       -\$ 81.11       -\$ 8.11       -\$ 0.04       0.42         Total Bill on RPP (including OCEB)       \$ 73.00       \$ 73.30       \$ 0.30       0.42	Total Bill on TOU (before Taxes)		1	_		\$	76.24			_		\$	76.54		\$ 0.30	0.40%	
Ontario Clean Energy Benefit 1       -\$ 8.62       -\$ 8.65       -\$ 0.03       0.38         Total Bill on TOU (including OCEB)       \$ 77.53       \$ 77.54       \$ 0.31       0.44         Total Bill on RPP (before Taxes)       \$ 71.78       \$ 72.08       \$ 0.30       0.44         HST       13%       \$ 9.33       13%       \$ 72.08       \$ 0.30       0.44         Total Bill (including HST)       13%       \$ 9.33       13%       \$ 9.37       \$ 0.04       0.44         Ontario Clean Energy Benefit 1       -\$ 81.11       -\$ 8.15       \$ 0.30       0.44         Total Bill on RPP (including OCEB)       \$ 73.00       \$ 73.30       \$ 0.44       0.44	HST			13%		\$	9.91			13%		\$	9.95		\$ 0.04	0.40%	
Total Bill on TOU (including OCEB)         \$ 77.53         \$ 77.84         \$ 0.31         0.44           Total Bill on TOU (including OCEB)         \$ 77.53         \$ 77.84         \$ 0.30         0.44           Total Bill on RPP (before Taxes) HST         13%         \$ 9.33         13%         \$ 70.08         \$ 0.30         0.44           HST         13%         \$ 9.33         13%         \$ 70.08         \$ 0.30         0.44           Ontario Clean Energy Benefit 1         5 8.11         \$ 81.45         \$ 0.04         0.44           Total Bill on RPP (including OCEB)         \$ 73.00         \$ 73.30         \$ 0.30         0.44	Total Bill (including HST)					\$	86.15					\$	86.49		\$ 0.34	0.40%	
Total Bill on TOU (including OCEB)         \$ 77.53         \$ 77.84         \$ 0.31         0.44           Total Bill on RPP (before Taxes) HST Total Bill (including HST)         \$ 71.78 13%         \$ 71.78 \$ 9.33         \$ 72.08 \$ 9.33         \$ 0.30         0.44           Ontario Clean Energy Benefit 1         13%         \$ 9.33 5 8.11         13%         \$ 9.37 5 0.04         0.44           Total Bill (including HST)         13%         \$ 9.33 5 8.11         13%         \$ 9.37 5 0.04         0.44           Ontario Clean Energy Benefit 1         5 8.11         5 0.04         0.44           Total Bill on RPP (including OCEB)         \$ 73.00         \$ 73.30         \$ 0.30         0.44	Ontario Clean Energy Benefit ¹					-\$	8.62					-\$	8.65	-	\$ 0.03	0.35%	
HST       13%       \$ 9.33       13%       \$ 9.37       \$ 0.04       0.42         Total Bill (including HST)       \$ 81.11       \$ 81.45       \$ 0.34       0.42         Ontario Clean Energy Benefit ¹ -\$ 8.11       -\$ 8.15       -\$ 0.04       0.42         Total Bill on RPP (including OCEB)       \$ 73.00       \$ 73.00       \$ 0.30       0.42	Total Bill on TOU (including OCEB)					\$	77.53					\$	77.84		\$ 0.31	0.40%	
HST       13%       \$ 9.33       13%       \$ 9.37       \$ 0.04       0.42         Total Bill (including HST)       \$ 81.11       \$ 81.45       \$ 0.34       0.42         Ontario Clean Energy Benefit ¹ \$ 81.11       \$ 81.45       \$ 0.04       0.42         Total Bill on RPP (including OCEB)       \$ 73.00       \$ 73.00       \$ 73.30       \$ 0.30       0.42	Total Bill on RPR (before Taxes)					\$	71 78	1				\$	72.08		\$ 0.30	0.42%	
Total Bill (including HST)         \$ 81.11         \$ 81.45         \$ 0.34         0.42           Ontario Clean Energy Benefit 1         \$ 8.11         \$ 8.15         \$ 0.04         0.44           Total Bill on RPP (including OCEB)         \$ 73.00         \$ 73.30         \$ 0.30         0.44				13%						13%						0.42%	
Total Bill on RPP (including OCEB)         \$ 73.00         \$ 73.30         \$ 0.30         0.42	Total Bill (including HST)					\$									\$ 0.34	0.42%	
	Ontario Clean Energy Benefit ¹						8.11					-\$	8.15		•	0.49%	
Loss Eactor (%) 2 86% 3 35%	Total Bill on RPP (including OCEB)					\$	73.00					\$	73.30		\$ 0.30	0.41%	
Loss Factor (%) 286%																	
	Loss Factor (%)			2.86%						3.35%							

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	4
Sheet:	Sheet 4- Res (800 kWh)
Amended:	22-Aug-14

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 800 kWh

											,				
				Board-App						roposed				Imp	act
			Rate	Volume	C	Charge			Rate	Volume	C	Charge			
	Charge Unit		(\$)			(\$)			(\$)			(\$)	_	\$ Change	% Change
Monthly Service Charge	Monthly	\$	10.09	1	\$	10.09		\$	11.00	1	\$	11.00		\$ 0.91	9.02%
Rate Rider for Disposal of Residual Historical Smart Meter Costs - effective until April 30, 2014	Monthly	\$	0.01	1	\$	0.01				1	\$	-	-	\$ 0.01	-100.00%
Rate Rider for Smart Meter Incremental Revenue Requirement	Monthly	\$	2.22	1	\$	2.22				1	\$	-	-	\$ 2.22	-100.00%
Stranded Meter Rate Rider (SMRR)	Monthly			1	\$	-		\$	3.16	1	\$	3.16		\$ 3.16	
Rate Rider for Application of Tax Change	per kWh	-\$	0.0001	800	\$	(0.08)				800	\$	-		\$ 0.08	-100.00%
Rate Rider for Accounts 1575 and 1576	per kWh			800	\$	-		-\$	0.0040	800	\$	(3.20)	-	\$ 3.20	
Distribution Volumetric Rate	per kWh	\$	0.0163	800	\$	13.04		\$	0.0178	800	\$	14.24		\$ 1.20	9.20%
Sub-Total A (excluding pass through)					\$	25.28					\$	25.20	-	\$ 0.08	-0.32%
Deferral/Variance Account Disposition Rate Rider	per kWh	\$	0.0003	800	\$	0.24		-\$	0.0020	800	\$	(1.60)	-	\$ 1.84	-766.67%
Low Voltage Service Charge	per kWh	\$	0.0001	800	\$	0.08		\$	0.0001	800	\$	0.08		\$-	0.00%
Line Losses on Cost of Power	per kWh	\$	0.0839	22.88	\$	1.92		\$	0.0839	26.8	\$	2.25		\$ 0.33	17.13%
Smart Meter Entity Charge	Monthly	\$	0.79	1	\$	0.79		\$	0.79	1	\$	0.79		\$-	
Sub-Total B - Distribution (includes Sub-Total A)					\$	28.31					\$	26.72	-	\$ 1.59	-5.62%
RTSR - Network	per kWh	\$	0.0062	823	\$	5.10		\$	0.0067	827	\$	5.54		\$ 0.44	8.58%
RTSR - Line and Transformation Connection	per kWh	\$	0.0036	823	\$	2.96		\$	0.0042	827	\$	3.47		\$ 0.51	17.22%
Sub-Total C - Delivery (including Sub-Total B)					\$	36.37					\$	35.73		\$ 0.64	-1.77%
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	823	\$	3.62		\$	0.0044	827	\$	3.64		\$ 0.02	0.48%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012	823	· ·	0.99		\$	0.0012	827	\$	0.99		\$ 0.00	0.48%
Standard Supply Service Charge	Monthly	\$	0.25	1		0.25		\$	0.25	1	\$	0.25		\$-	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	800	· ·	5.60		\$	0.0070	800	\$	5.60		\$-	0.00%
TOU - Off Peak	per kWh	\$	0.0670	512		34.30		\$	0.0670	512		34.30		\$-	0.00%
TOU - Mid Peak	per kWh	\$	0.1040	144	\$	14.98		\$	0.1040	144	\$	14.98		\$-	0.00%
TOU - On Peak	per kWh	\$	0.1240	144		17.86		\$	0.1240	144	\$	17.86		\$-	0.00%
Energy - RPP - Tier 1	per kWh	\$	0.0750	600	\$	45.00		\$	0.0750	600	\$	45.00		\$-	0.00%
Energy - RPP - Tier 2	per kWh	\$	0.0880	200	\$	17.60		\$	0.0880	200	\$	17.60		\$-	0.00%
Total Bill on TOU (before Taxes)					\$	113.97					\$	113.35	-	\$ 0.62	-0.55%
HST			13%		\$	14.82			13%		\$	14.74	-	\$ 0.08	-0.55%
Total Bill (including HST)					\$	128.78					\$	128.08		\$ 0.70	-0.55%
Ontario Clean Energy Benefit ¹					-\$	12.88					-\$	12.81		\$ 0.07	-0.54%
Total Bill on TOU (including OCEB)					\$	115.90					\$	115.27	-	\$ 0.63	-0.55%
Tatal Bill on BBB (bafara Tayaa)		1			\$	109.43					¢	108.81		\$ 0.62	-0.57%
Total Bill on RPP (before Taxes) HST			13%		<b>ծ</b> Տ	109.43 14.23			13%		\$ \$	108.81 14.15		\$ 0.62 \$ 0.08	-0.57% -0.57%
Total Bill (including HST)		1	1070		\$	123.66			1570		\$	122.96		\$ 0.00 \$ 0.70	-0.57%
Ontario Clean Energy Benefit ¹					-\$	12.37					-\$	12.30		\$ 0.07	-0.57%
Total Bill on RPP (including OCEB)					\$	111.29					\$	110.66	-	\$ 0.63	-0.57%
Loss Factor (%)			2.86%				[		3.35%						
		-		-											

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	5
Sheet:	Sheet 5- Res (1,000 kWh)
	22-Aug-14
Amended:	22-Aug-14

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 1,000 kWh

		[	Current	Board-App	rov	/ed		F	roposed			Impact			
			Rate	Volume	(	Charge		Rate	Volume	C	Charge				
	Charge Unit		(\$)			(\$)		(\$)			(\$)		\$ Change	% Change	
Monthly Service Charge	Monthly	\$	10.09	1	\$	10.09	\$	11.00	1	\$	11.00	\$	0.91	9.02%	
Rate Rider for Disposal of Residual Historical Smart Meter Costs - effective until April 30, 2014	Monthly	\$	0.01	1	\$	0.01			1	\$	-	-\$	0.01	-100.00%	
Rate Rider for Smart Meter Incremental Revenue Requirement	Monthly	\$	2.22	1	\$	2.22			1	\$	-	-\$	2.22	-100.00%	
Stranded Meter Rate Rider (SMRR)	Monthly			1	\$	-	\$	3.16	1	\$	3.16	\$	3.16		
Rate Rider for Application of Tax Change	per kWh	-\$	0.0001	1000	\$	(0.10)			1000	\$	-	\$	0.10	-100.00%	
Rate Rider for Accounts 1575 and 1576	per kWh			1000	\$	-	-\$	0.0040	1000	\$	(4.00)	-\$	4.00		
Distribution Volumetric Rate	per kWh	\$	0.0163	1000	\$	16.30	\$	0.0178	1000	\$	17.80	\$	1.50	9.20%	
Sub-Total A (excluding pass through)					\$	28.52				\$	27.96	-\$	0.56	-1.96%	
Deferral/Variance Account Disposition Rate Rider	per kWh	\$	0.0003	1000	\$	0.30	-\$	0.0020	1000	\$	(2.00)	-\$	2.30	-766.67%	
Low Voltage Service Charge	per kWh	\$	0.0001	1000	\$	0.10	\$	0.0001	1000	\$	0.10	\$	-	0.00%	
Line Losses on Cost of Power	per kWh	\$	0.0839	28.6		2.40	\$	0.0839	33.5	\$	2.81	\$	0.41	17.13%	
Smart Meter Entity Charge	Monthly	\$	0.79	1	\$	0.79	\$	0.79	1	\$	0.79	\$	-		
Sub-Total B - Distribution (includes Sub-Total A)					\$	32.11				\$	29.66	-\$	2.45	-7.63%	
RTSR - Network	per kWh	\$	0.0062	1029	\$	6.38	\$	0.0067	1034	\$	6.92	\$	0.55	8.58%	
RTSR - Line and Transformation Connection	per kWh	\$	0.0036	1029	\$	3.70	\$	0.0042	1034	\$	4.34	\$	0.64	17.22%	
Sub-Total C - Delivery (including Sub-Total B)					\$	42.19				\$	40.93	-\$	1.26	-3.00%	
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	1029	\$	4.53	\$	0.0044	1034	\$	4.55	\$	0.02	0.48%	
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012	1029		1.23	\$	0.0012	1034	\$	1.24	\$	0.01	0.48%	
Standard Supply Service Charge	Monthly	\$	0.25	1		0.25	\$	0.25	1	\$	0.25	\$	-	0.00%	
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	1000		7.00	\$	0.0070	1000	\$	7.00	\$	-	0.00%	
TOU - Off Peak	per kWh	\$	0.0670	640		42.88	\$	0.0670	640	\$	42.88	\$	-	0.00%	
TOU - Mid Peak	per kWh	\$	0.1040	180		18.72	\$	0.1040	180	\$	18.72	\$	-	0.00%	
TOU - On Peak	per kWh	\$	0.1240	180		22.32	\$	0.1240	180	\$	22.32	\$	-	0.00%	
Energy - RPP - Tier 1	per kWh	\$	0.0750	600	•	45.00	\$	0.0750	600	\$	45.00	\$	-	0.00%	
Energy - RPP - Tier 2	per kWh	\$	0.0880	400	\$	35.20	\$	0.0880	400	\$	35.20	\$	-	0.00%	
Total Bill on TOU (before Taxes)		1			\$	139.12				\$	137.88	-\$	1.24	-0.89%	
HST			13%		\$	18.09		13%		\$	17.92	-\$	0.16	-0.89%	
Total Bill (including HST)					\$	157.21				\$	155.81	-\$	1.40	-0.89%	
Ontario Clean Energy Benefit ¹					-\$	15.72				-\$	15.58	\$	0.14	-0.89%	
Total Bill on TOU (including OCEB)					\$	141.49				\$	140.23	-\$	1.26	-0.89%	
Total Bill on RPP (before Taxes)		1			\$	135.40				\$	134.16	-\$	1.24	-0.91%	
HST			13%		\$ \$	17.60		13%		۹ \$	17.44	-\$ -\$	0.16	-0.91%	
Total Bill (including HST)			.570		\$	153.00		.570		\$	151.61	-\$	1.40	-0.91%	
Ontario Clean Energy Benefit ¹					-\$	15.30				-\$	15.16	\$	0.14	-0.92%	
Total Bill on RPP (including OCEB)					\$	137.70				\$	136.45	-\$	1.26	-0.91%	
Loss Factor (%)			2.86%					3.35%							

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	6
Sheet:	Sheet 6- Res (1,500 kWh)
Amended:	22-Aug-14

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 1,500 kWh

			Current	Board-App	rov	/ed			F	roposed				Imp	act
			Rate	Volume		Charge			Rate	Volume	(	Charge			
	Charge Unit		(\$)			(\$)			(\$)			(\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$	10.09	1	\$	10.09		\$	11.00	1	\$	11.00	\$	0.91	9.02%
Rate Rider for Disposal of Residual Historical Smart Meter Costs - effective until April 30, 2014	Monthly	\$	0.01	1	\$	0.01				1	\$	-	-\$	0.01	-100.00%
Rate Rider for Smart Meter Incremental Revenue Requirement	Monthly	\$	2.22	1	\$	2.22				1	\$	-	-\$	2.22	-100.00%
Stranded Meter Rate Rider (SMRR)	Monthly			1	\$	-		\$	3.16	1	\$	3.16	\$	3.16	
Rate Rider for Application of Tax Change	per kWh	-\$	0.0001	1500	\$	(0.15)				1500	\$	-	\$	0.15	-100.00%
Rate Rider for Accounts 1575 and 1576	per kWh			1500	\$	-		-\$	0.0040	1500	\$	(6.00)	-\$	6.00	
Distribution Volumetric Rate	per kWh	\$	0.0163	1500	\$	24.45		\$	0.0178	1500	\$	26.70	\$	2.25	9.20%
Sub-Total A (excluding pass through)					\$	36.62					\$	34.86	-\$		-4.81%
Deferral/Variance Account Disposition Rate Rider	per kWh	\$	0.0003	1500	\$	0.45		-\$	0.0020	1500	\$	(3.00)	-\$		-766.67%
Low Voltage Service Charge	per kWh	\$	0.0001	1500	\$	0.15		\$	0.0001	1500		0.15	\$	-	0.00%
Line Losses on Cost of Power	per kWh	\$	0.0839	42.9		3.60		\$	0.0839	50.25	\$	4.22	\$	0.62	17.13%
Smart Meter Entity Charge	Monthly	\$	0.79	1	\$	0.79		\$	0.79	1	\$	0.79	\$	-	
Sub-Total B - Distribution (includes Sub-Total A)					\$	41.61					\$	37.02	-\$	4.59	-11. <b>0</b> 4%
RTSR - Network	per kWh	\$	0.0062	1543	\$	9.57		\$	0.0067	1550	\$	10.39	\$	0.82	8.58%
RTSR - Line and Transformation Connection	per kWh	\$	0.0036	1543	\$	5.55		\$	0.0042	1550	\$	6.51	\$	0.96	17.22%
Sub-Total C - Delivery (including Sub-Total B)					\$	56.73					\$	53.91	-\$	2.82	-4.96%
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	1543	\$	6.79		\$	0.0044	1550	\$	6.82	\$	0.03	0.48%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012	1543		1.85		\$	0.0012	1550	\$	1.86	\$		0.48%
Standard Supply Service Charge	Monthly	\$	0.25	1		0.25		\$	0.25	1	\$	0.25	\$		0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	1500		10.50		\$	0.0070	1500	\$	10.50	\$	-	0.00%
TOU - Off Peak	per kWh	\$	0.0670	960		64.32		\$	0.0670	960	\$	64.32	\$	-	0.00%
TOU - Mid Peak	per kWh	\$	0.1040	270		28.08		\$	0.1040	270	\$	28.08	\$		0.00%
TOU - On Peak	per kWh	\$	0.1240	270		33.48		\$	0.1240	270	\$	33.48	\$		0.00%
Energy - RPP - Tier 1	per kWh	\$	0.0750	600	\$	45.00		\$	0.0750	600	\$	45.00	\$		0.00%
Energy - RPP - Tier 2	per kWh	\$	0.0880	900	Ş	79.20		\$	0.0880	900	\$	79.20	\$	-	0.00%
Total Bill on TOU (before Taxes)		1			\$	202.00					\$	199.23	-\$	2.77	-1.37%
HST			13%		\$	26.26			13%		\$	25.90	-\$	0.36	-1.37%
Total Bill (including HST)					\$	228.26					\$	225.13	-\$	3.14	-1.37%
Ontario Clean Energy Benefit ¹					-\$	22.83					-\$	22.51	\$	0.32	-1.40%
Total Bill on TOU (including OCEB)					\$	205.43					\$	202.62	-\$	2.82	-1.37%
Total Bill on RPP (before Taxes)					\$	200.32					\$	197.55	-\$	2.77	-1.39%
HST			13%		\$	26.04			13%		\$	25.68	-\$	0.36	-1.39%
Total Bill (including HST)					\$	226.36					\$	223.23	-\$	3.14	-1.39%
Ontario Clean Energy Benefit ¹					-\$	22.64					-\$	22.32	\$	0.32	-1.41%
Total Bill on RPP (including OCEB)					\$	203.72					\$	200.91	-\$	2.82	-1.38%
							-								
Loss Factor (%)			2.86%						3.35%						

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	7
Sheet:	Sheet 7- Res (2,000 kWh)
	00 Aug 44
Amended:	22-Aug-14

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 2,000 kWh

				1			_						_			
			Current	Board-App	orov	red			F	roposed					act	
			Rate	Volume	C	Charge			Rate	Volume	c	harge				
	Charge Unit		(\$)			(\$)			(\$)			(\$)		\$ C	hange	% Change
Monthly Service Charge	Monthly	\$	10.09	1	\$	10.09		\$	11.00	1	\$	11.00		\$	0.91	9.02%
Rate Rider for Disposal of Residual Historical Smart Meter Costs - effective until April 30, 2014	Monthly	\$	0.01	1	\$	0.01				1	\$	-		-\$	0.01	-100.00%
Rate Rider for Smart Meter Incremental Revenue Requirement	Monthly	\$	2.22	1	\$	2.22				1	\$	-		-\$	2.22	-100.00%
Stranded Meter Rate Rider (SMRR)	Monthly			1	\$	-		\$	3.16	1	\$	3.16		\$	3.16	
Rate Rider for Application of Tax Change	per kWh	-\$	0.0001	2000	\$	(0.20)				2000	\$	-		\$	0.20	-100.00%
Rate Rider for Accounts 1575 and 1576	per kWh			2000	\$	-		-\$	0.0040	2000	\$	(8.00)		-\$	8.00	
Distribution Volumetric Rate	per kWh	\$	0.0163	2000	\$	32.60		\$	0.0178	2000	\$	35.60		\$	3.00	9.20%
Sub-Total A (excluding pass through)					\$	44.72					\$	41.76		-\$	2.96	-6.62%
Deferral/Variance Account Disposition Rate Rider	per kWh	\$	0.0003	2000	\$	0.60		-\$	0.0020	2000	\$	(4.00)		-\$	4.60	-766.67%
Low Voltage Service Charge	per kWh	\$	0.0001	2000	\$	0.20		\$	0.0001	2000	\$	0.20		\$	-	0.00%
Line Losses on Cost of Power	per kWh	\$	0.0839	57.2	\$	4.80		\$	0.0839	67	\$	5.62		\$	0.82	17.13%
Smart Meter Entity Charge	Monthly	\$	0.79	1	\$	0.79		\$	0.79	1	\$	0.79		\$	-	
Sub-Total B - Distribution (includes Sub-Total A)					\$	51.11					\$	44.37		-\$	6.74	-13.18%
RTSR - Network	per kWh	\$	0.0062	2057	\$	12.75		\$	0.0067	2067	\$	13.85		\$	1.09	8.58%
RTSR - Line and Transformation Connection	per kWh	\$	0.0036	2057	\$	7.41		\$	0.0042	2067	\$	8.68		\$	1.28	17.22%
Sub-Total C - Delivery (including Sub-Total B)					\$	71.27					\$	66.90		-\$	4.37	-6.13%
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	2057	\$	9.05		\$	0.0044	2067	\$	9.09		\$	0.04	0.48%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012	2057	\$	2.47		\$	0.0012	2067	\$	2.48		\$	0.01	0.48%
Standard Supply Service Charge	Monthly	\$	0.25	1	\$	0.25		\$	0.25	1	\$	0.25		\$	-	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	2000	\$	14.00		\$	0.0070	2000	\$	14.00		\$	-	0.00%
TOU - Off Peak	per kWh	\$	0.0670	1280		85.76		\$	0.0670	1280	\$	85.76		\$	-	0.00%
TOU - Mid Peak	per kWh	\$	0.1040	360	\$	37.44		\$	0.1040	360	\$	37.44		\$	-	0.00%
TOU - On Peak	per kWh	\$	0.1240			44.64		\$	0.1240	360	\$	44.64		\$	-	0.00%
Energy - RPP - Tier 1	per kWh	\$	0.0750	600	\$	45.00		\$	0.0750	600	\$	45.00		\$	-	0.00%
Energy - RPP - Tier 2	per kWh	\$	0.0880	1400	\$	123.20		\$	0.0880	1400	\$	123.20		\$	-	0.00%
Total Bill on TOU (before Taxes)					\$	264.88					\$	260.57		-\$	4.31	-1.63%
HST			13%		\$	34.43			13%		\$	33.87		-\$	0.56	-1.63%
Total Bill (including HST)					\$	299.32					\$	294.44		-\$	4.87	-1.63%
Ontario Clean Energy Benefit ¹					-\$	29.93					-\$	29.44		\$	0.49	-1.64%
Total Bill on TOU (including OCEB)					\$	269.39					\$	265.00		-\$	4.38	-1.63%
Total Bill on RPP (before Taxes)		1			\$	265.24					\$	260.93		-\$	4.31	-1.63%
HST			13%		\$	34.48			13%		\$	33.92		-\$	0.56	-1.63%
Total Bill (including HST)		1	,,,,		\$	299.72					\$	294.85		-\$	4.87	-1.63%
Ontario Clean Energy Benefit ¹					-\$	29.97					-\$	29.48		\$	0.49	-1.63%
Total Bill on RPP (including OCEB)					\$	269.75					\$	265.37		-\$	4.38	-1.63%
		_														
Loss Factor (%)			2.86%						3.35%							
				-						•						

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	8
Sheet:	Sheet 8- GS<50 (1,000 kWh)
Amended:	22-Aug-14

Customer Class: GS < 50 kW

TOU / non-TOU: TOU

Consumption 1,000 kWh

											, . <del></del>				
				Board-App						roposed			_	Impa	act
			Rate	Volume	0	Charge			Rate	Volume	C	harge			
	Charge Unit		(\$)			(\$)			(\$)			(\$)	-	\$ Change	% Change
Monthly Service Charge	Monthly	\$	11.92	1	\$	11.92		\$	13.00	1	\$	13.00		\$ 1.08	9.06%
Rate Rider for Disposal of Residual Historical Smart Meter Costs - effective until April 30, 2014	Monthly	\$	4.89	1	\$	4.89				1	\$	-	-	\$ 4.89	-100.00%
Rate Rider for Smart Meter Incremental Revenue Requirement	Monthly	\$	6.20	1	\$	6.20				1	\$	-	-	\$ 6.20	-100.00%
Stranded Meter Rate Rider (SMRR)	Monthly			1	\$	-		\$	10.96	1	\$	10.96		\$ 10.96	
Rate Rider for Application of Tax Change	per kWh	-\$	0.0001	1000	\$	(0.10)				1000	\$	-		\$ 0.10	-100.00%
Rate Rider for Accounts 1575 and 1576	per kWh			1000	\$	-		-\$	0.0040	1000	\$	(4.00)	-	\$ 4.00	
Distribution Volumetric Rate	per kWh	\$	0.0127	1000	\$	12.70		\$	0.0139	1000	\$	13.90		\$ 1.20	9.45%
Sub-Total A (excluding pass through)					\$	35.61					\$	33.86	-	\$ 1.75	-4.91%
Deferral/Variance Account Disposition Rate Rider	per kWh	\$	0.0003	1000	\$	0.30		-\$	0.0019	1000	\$	(1.90)	-	\$ 2.20	-733.33%
Low Voltage Service Charge	per kWh	\$	-	1000	\$	-		\$	0.0001	1000	\$	0.10		\$ 0.10	
Line Losses on Cost of Power	per kWh	\$	0.0839	28.6	\$	2.40		\$	0.0839	33.5	\$	2.81		\$ 0.41	17.13%
Smart Meter Entity Charge	Monthly	\$	0.79	1	\$	0.79		\$	0.79	1	\$	0.79		\$-	
Sub-Total B - Distribution (includes Sub-Total A)					\$	39.10					\$	35.66	-	\$ 3.44	-8.79%
RTSR - Network	per kWh	\$	0.0062	1029	\$	6.38		\$	0.0058	1034	\$	5.99	-	\$ 0.38	-6.01%
RTSR - Line and Transformation Connection	per kWh	\$	0.0036	1029	\$	3.70		\$	0.0039	1034	\$	4.03		\$ 0.33	8.85%
Sub-Total C - Delivery (including Sub-Total B)					\$	49.18					\$	45.69		\$ 3.49	-7.10%
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	1029	\$	4.53		\$	0.0044	1034	\$	4.55		\$ 0.02	0.48%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012	1029		1.23		\$	0.0012	1034	\$	1.24		\$ 0.01	0.48%
Standard Supply Service Charge	Monthly	\$	0.25	1		0.25		\$	0.25	1	\$	0.25		\$-	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	1000		7.00		\$	0.0070	1000	\$	7.00		\$-	0.00%
TOU - Off Peak	per kWh	\$	0.0670	640		42.88		\$	0.0670	640	\$	42.88		\$-	0.00%
TOU - Mid Peak	per kWh	\$	0.1040	180		18.72		\$	0.1040	180	\$	18.72		\$-	0.00%
TOU - On Peak	per kWh	\$	0.1240	180		22.32		\$	0.1240	180	\$	22.32		\$-	0.00%
Energy - RPP - Tier 1	per kWh	\$	0.0750	600	\$	45.00		\$	0.0750	600	\$	45.00		\$-	0.00%
Energy - RPP - Tier 2	per kWh	\$	0.0880	400	\$	35.20		\$	0.0880	400	\$	35.20		\$-	0.00%
Total Bill on TOU (before Taxes)		1			\$	146.11					\$	142.64	-	\$ 3.47	-2.37%
HST			13%		\$	18.99			13%		\$	18.54		\$ 0.45	-2.37%
Total Bill (including HST)					\$	165.10					\$	161.19	-	\$ 3.92	-2.37%
Ontario Clean Energy Benefit ¹					-\$	16.51					-\$	16.12		\$ 0.39	-2.36%
Total Bill on TOU (including OCEB)					\$	148.59					\$	145.07	-	\$ 3.53	-2.37%
Total Bill on RPP (before Taxes)		1			\$	142.39					\$	138.92		\$ 3.47	-2.43%
HST			13%		Տ	18.51			13%		э \$	18.06		<b>5 3.4</b> 7 \$ 0.45	-2.43%
Total Bill (including HST)			1070		\$	160.90			1070		\$	156.98		\$ 3.92	-2.43%
Ontario Clean Energy Benefit ¹					-\$	16.09					-\$	15.70	1	\$ 0.39	-2.42%
Total Bill on RPP (including OCEB)					\$	144.81					\$	141.28	-	\$ 3.53	-2.44%
Loss Factor (%)			2.86%						3.35%						

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	9
Sheet:	Sheet 9- GS<50 (2,000 kWh)
Amended:	22-Aug-14

Customer Class: GS < 50 kW

TOU / non-TOU: TOU

Consumption 2,000 kWh

			Current	Board-App	ro	/ed		F	roposed				Impa	act
			Rate	Volume	0	Charge		Rate	Volume	C	Charge			
	Charge Unit		(\$)			(\$)		(\$)			(\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$	11.92	1	\$	11.92	\$	13.00	1	\$	13.00		\$ 1.08	9.06%
Rate Rider for Disposal of Residual Historical Smart Meter Costs - effective until April 30, 2014	Monthly	\$	4.89	1	\$	4.89			1	\$	-	-)	\$ 4.89	-100.00%
Rate Rider for Smart Meter Incremental Revenue Requirement	Monthly	\$	6.20	1	\$	6.20			1	\$	-	-)	\$ 6.20	-100.00%
Stranded Meter Rate Rider (SMRR)	Monthly			1	\$	-	\$	10.96	1	\$	10.96		\$ 10.96	
Rate Rider for Application of Tax Change	per kWh	-\$	0.0001	2000	\$	(0.20)			2000	\$	-		\$ 0.20	-100.00%
Rate Rider for Accounts 1575 and 1576	per kWh			2000	\$	-	-\$	0.0040	2000	\$	(8.00)	-)	\$ 8.00	
Distribution Volumetric Rate	per kWh	\$	0.0127	2000	\$	25.40	\$	0.0139	2000	\$	27.80		\$ 2.40	9.45%
Sub-Total A (excluding pass through)					\$	48.21				\$	43.76		\$ 4.45	-9.23%
Deferral/Variance Account Disposition Rate Rider	per kWh	\$	0.0003	2000	\$	0.60	-\$	0.0019	2000	\$	(3.80)	-3	\$ 4.40	-733.33%
Low Voltage Service Charge	per kWh	\$	-	2000	\$	-	\$	0.0001	2000	\$	0.20	1	\$ 0.20	
Line Losses on Cost of Power	per kWh	\$	0.0839	57.2	\$	4.80	\$	0.0839	67	\$	5.62	1	\$ 0.82	17.13%
Smart Meter Entity Charge	Monthly	\$	0.79	1	\$	0.79	\$	0.79	1	\$	0.79		\$-	
Sub-Total B - Distribution (includes Sub-Total A)					\$	54.40				\$	46.57	-	\$ 7.83	-14.39%
RTSR - Network	per kWh	\$	0.0062	2057	\$	12.75	\$	0.0058	2067	\$	11.99	-	\$ 0.77	-6.01%
RTSR - Line and Transformation Connection	per kWh	\$	0.0036	2057	\$	7.41	\$	0.0039	2067	\$	8.06		\$ 0.66	8.85%
Sub-Total C - Delivery (including Sub-Total B)					\$	74.56				\$	66.62	-	\$7.94	-10.65%
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	2057	\$	9.05	\$	0.0044	2067	\$	9.09	1	\$ 0.04	0.48%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012	2057	\$	2.47	\$	0.0012	2067	\$	2.48		\$ 0.01	0.48%
Standard Supply Service Charge	Monthly	\$	0.25	1		0.25	\$	0.25	1	\$	0.25		\$-	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	2000	· ·	14.00	\$	0.0070	2000	\$	14.00		\$-	0.00%
TOU - Off Peak	per kWh	\$	0.0670	1280	\$	85.76	\$	0.0670	1280	\$	85.76		\$-	0.00%
TOU - Mid Peak	per kWh	\$	0.1040	360	\$	37.44	\$	0.1040	360	\$	37.44		\$-	0.00%
TOU - On Peak	per kWh	\$	0.1240	360	\$	44.64	\$	0.1240	360	\$	44.64	1	\$-	0.00%
Energy - RPP - Tier 1	per kWh	\$	0.0750	600	\$	45.00	\$	0.0750	600	\$	45.00	1	\$-	0.00%
Energy - RPP - Tier 2	per kWh	\$	0.0880	1400	\$	123.20	\$	0.0880	1400	\$	123.20	:	\$-	0.00%
Total Bill on TOU (before Taxes)		1			\$	268.17				\$	260.29		\$ 7.88	-2.94%
HST			13%		\$	34.86		13%		\$	33.84		\$ 1.02	-2.94%
Total Bill (including HST)					\$	303.03				\$	294.13		\$ 8.91	-2.94%
Ontario Clean Energy Benefit ¹					-\$	30.30				-\$	29.41		\$ 0.89	-2.94%
Total Bill on TOU (including OCEB)						272.73					264.72		\$ 8.02	-2.94%
		-											·	
Total Bill on RPP (before Taxes)			13%		\$ \$	268.53 34.91		13%		\$ \$	260.65 33.88		<b>5 7.88</b>	<b>-2.94%</b> -2.94%
Total Bill (including HST)		1	13%		э \$	303.44		1370		\$	294.53		\$ 8.91	-2.94%
Ontario Clean Energy Benefit ¹					-\$	30.34				-\$	29.45		\$ 0.89	-2.93%
Total Bill on RPP (including OCEB)					\$	273.10				\$	265.08	4	\$ 8.02	-2.94%
Loss Factor (%)			2.86%					3.35%						

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	10
Sheet:	Sheet 10- GS<50 (5,000 kWh)
Amended:	22-Aug-14

Customer Class: GS < 50 kW

TOU / non-TOU: TOU

Consumption 5,000 kWh

		Current Board-Approved									1				
										Proposed	01		-	Imp	act
	Charge Unit		Rate (\$)	Volume		Charge			Rate (\$)	Volume	C	Charge		\$ Change	% Change
Monthly Service Charge	Monthly	\$	(\$)			(\$)						(\$)	-		
Wontiny Service Charge	Worthy	Ş	11.52	1	\$	11.92		\$	13.00	1	\$	13.00		\$ 1.08	9.06%
Rate Rider for Disposal of Residual Historical Smart Meter Costs - effective until April 30, 2014	Monthly	\$	4.89	1	\$	4.89				1	\$	-	-	\$ 4.89	-100.00%
Rate Rider for Smart Meter Incremental Revenue Requirement	Monthly	\$	6.20	1	\$	6.20				1	\$	-	-	\$ 6.20	-100.00%
Stranded Meter Rate Rider (SMRR)	Monthly			1	\$	-		\$	10.96	1	\$	10.96		\$ 10.96	
Rate Rider for Application of Tax Change	per kWh	-\$	0.0001	5000		(0.50)		•		5000	\$	-		\$ 0.50	-100.00%
Rate Rider for Accounts 1575 and 1576	per kWh			5000	\$	-		-\$	0.0040	5000	\$	(20.00)	-	\$ 20.00	
Distribution Volumetric Rate	per kWh	\$	0.0127	5000	\$	63.50		\$	0.0139	5000	\$	69.50		\$ 6.00	9.45%
Sub-Total A (excluding pass through)					\$	86.01					\$	73.46	-	\$ 12.55	-14.59%
Deferral/Variance Account Disposition Rate Rider	per kWh	\$	0.0003	5000	\$	1.50		-\$	0.0019	5000	\$	(9.50)	-	\$ 11.00	-733.33%
Low Voltage Service Charge	per kWh	\$	-	5000	\$	-		\$	0.0001	5000	\$	0.50		\$ 0.50	
Line Losses on Cost of Power	per kWh	\$	0.0839	143	\$	12.00		\$	0.0839	167.5	\$	14.06		\$ 2.06	17.13%
Smart Meter Entity Charge	Monthly	\$	0.79	1	\$	0.79		\$	0.79	1	\$	0.79		\$-	
Sub-Total B - Distribution (includes Sub-Total A)					\$	100.30					\$	79.31		\$ 20.99	-20.93%
RTSR - Network	per kWh	\$	0.0062	5143	\$	31.89		\$	0.0058	5168	\$	29.97		\$ 1.92	-6.01%
RTSR - Line and Transformation Connection	per kWh	\$	0.0036	5143		18.51		\$	0.0039	5168	\$	20.15		\$ 1.64	8.85%
Sub-Total C - Delivery (including Sub-Total B)					\$	150.70					\$	129.43		\$ 21.27	-14.11%
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	5143	· ·	22.63		\$	0.0044	5168	\$	22.74		\$ 0.11	0.48%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012	5143	· ·	6.17		\$	0.0012	5168	\$	6.20		\$ 0.03	0.48%
Standard Supply Service Charge	Monthly	\$	0.25	1		0.25		\$	0.25	1	\$	0.25		\$-	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	5000		35.00		\$	0.0070	5000	\$	35.00		\$-	0.00%
TOU - Off Peak	per kWh	\$	0.0670	3200		214.40		\$	0.0670	3200		214.40		\$-	0.00%
TOU - Mid Peak	per kWh	\$	0.1040	900	· ·	93.60		\$	0.1040	900	\$	93.60		\$-	0.00%
TOU - On Peak	per kWh	\$	0.1240	900		111.60		\$	0.1240	900		111.60		\$-	0.00%
Energy - RPP - Tier 1	per kWh	\$	0.0750	600	· ·	45.00		\$	0.0750	600	\$	45.00		\$-	0.00%
Energy - RPP - Tier 2	per kWh	\$	0.0880	4400	\$	387.20		\$	0.0880	4400	Ş	387.20		\$-	0.00%
Total Bill on TOU (before Taxes)					\$	634.35					\$	613.22	-	\$ 21.13	-3.33%
HST			13%		\$	82.47			13%		\$	79.72	-	\$ 2.75	-3.33%
Total Bill (including HST)					\$	716.82					\$	692.94	-	\$ 23.88	-3.33%
Ontario Clean Energy Benefit ¹					-\$	71.68					-\$	69.29		\$ 2.39	-3.33%
Total Bill on TOU (including OCEB)					\$	645.14					\$	623.65	-	\$ 21.49	-3.33%
Total Bill on RPP (before Taxes)		1			\$	646.95		_			\$	625.82		\$ 21.13	-3.27%
HST			13%		э \$	84.10			13%		э \$	81.36		\$ 21.13 \$ 2.75	-3.27%
Total Bill (including HST)			. 370		\$	731.06			. 570		\$	707.18		\$ 23.88	-3.27%
Ontario Clean Energy Benefit ¹					-\$	73.11					-\$	70.72		\$ 2.39	-3.27%
Total Bill on RPP (including OCEB)					\$	657.95					\$	636.46	-	\$ 21.49	-3.27%
Loss Factor (%)			2.86%						3.35%						

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	11
Sheet:	Sheet 11- GS<50 (10,000 kWh)
Amended:	22-Aug-14

Customer Class: GS < 50 kW

TOU / non-TOU: TOU

Consumption 10,000 kWh

				Board-App						Proposed			Im		act
			Rate	Volume		Charge			Rate	Volume	C	Charge			
	Charge Unit		(\$)			(\$)			(\$)			(\$)	┝─┝	\$ Change	% Change
Monthly Service Charge	Monthly	\$	11.92	1	\$	11.92		\$	13.00	1	\$	13.00		\$ 1.08	9.06%
Rate Rider for Disposal of Residual Historical Smart Meter Costs - effective until April 30, 2014	Monthly	\$	4.89	1	\$	4.89				1	\$	-	-	\$ 4.89	-100.00%
Rate Rider for Smart Meter Incremental Revenue Requirement	Monthly	\$	6.20	1	\$	6.20				1	\$	-	-	\$ 6.20	-100.00%
Stranded Meter Rate Rider (SMRR)	Monthly			1	\$	-		\$	10.96	1	\$	10.96		\$ 10.96	
Rate Rider for Application of Tax Change	per kWh	-\$	0.0001	10000	\$	(1.00)				10000	\$	-		\$ 1.00	-100.00%
Rate Rider for Accounts 1575 and 1576	per kWh			10000	\$	-		-\$	0.0040	10000	\$	(40.00)	-	\$ 40.00	
Distribution Volumetric Rate	per kWh	\$	0.0127	10000	\$	127.00		\$	0.0139	10000	\$	139.00		\$ 12.00	9.45%
Sub-Total A (excluding pass through)					\$	149.01					\$	122.96	-	\$ 26.05	-17.48%
Deferral/Variance Account Disposition Rate Rider	per kWh	\$	0.0003	10000	\$	3.00		-\$	0.0019	10000	\$	(19.00)	F	\$ 22.00	-733.33%
Low Voltage Service Charge	per kWh	\$	-	10000	\$	-		\$	0.0001	10000	\$	1.00		\$ 1.00	
Line Losses on Cost of Power	per kWh	\$	0.0839	286	\$	24.00		\$	0.0839	335	\$	28.11		\$ 4.11	17.13%
Smart Meter Entity Charge	Monthly	\$	0.79	1	\$	0.79		\$	0.79	1	\$	0.79		\$-	
Sub-Total B - Distribution (includes Sub-Total A)					\$	176.80					\$	133.86	-	\$ 42.94	-24.29%
RTSR - Network	per kWh	\$	0.0062	10286	\$	63.77		\$	0.0058	10335	\$	59.94	-	\$ 3.83	-6.01%
RTSR - Line and Transformation Connection	per kWh	\$	0.0036	10286	\$	37.03		\$	0.0039	10335	\$	40.31		\$ 3.28	8.85%
Sub-Total C - Delivery (including Sub-Total B)					\$	277.60					\$	234.11		\$ 43.49	-15.67%
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	10286	\$	45.26		\$	0.0044	10335	\$	45.47		\$ 0.22	0.48%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012	10286	\$	12.34		\$	0.0012	10335	\$	12.40		\$ 0.06	0.48%
Standard Supply Service Charge	Monthly	\$	0.25	1	\$	0.25		\$	0.25	1	\$	0.25		\$-	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	10000	\$	70.00		\$	0.0070	10000	\$	70.00		\$-	0.00%
TOU - Off Peak	per kWh	\$	0.0670	6400	\$	428.80		\$	0.0670	6400	\$	428.80		\$-	0.00%
TOU - Mid Peak	per kWh	\$	0.1040	1800	\$	187.20		\$	0.1040	1800	\$	187.20		\$-	0.00%
TOU - On Peak	per kWh	\$	0.1240	1800	\$	223.20		\$	0.1240	1800	\$	223.20		\$-	0.00%
Energy - RPP - Tier 1	per kWh	\$	0.0750	600	\$	45.00		\$	0.0750	600	\$	45.00		\$ -	0.00%
Energy - RPP - Tier 2	per kWh	\$	0.0880	9400	\$	827.20		\$	0.0880	9400	\$	827.20		\$-	0.00%
Total Bill on TOU (before Taxes)		1				1,244.66						1,201.44		\$ 43.22	
HST			13%		\$	161.81			13%		\$	156.19		\$ 5.62	-3.47%
Total Bill (including HST)					\$	1,406.46					\$ `	1,357.63	-	\$ 48.84	-3.47%
Ontario Clean Energy Benefit ¹					-\$	140.65					-\$	135.76		\$ 4.89	-3.48%
Total Bill on TOU (including OCEB)					\$	1,265.81					\$ ^	1,221.87	-	\$ 43.95	-3.47%
Total Bill on RPP (before Taxes)		T			\$	1,277.66					\$ '	1,234.44	- I-	\$ 43.22	-3.38%
HST			13%						13%			160.48		\$ 5.62	
Total Bill (including HST)					\$	1,443.75						1,394.92		\$ 48.84	
Ontario Clean Energy Benefit ¹						144.38						139.49		\$ 4.89	-3.39%
Total Bill on RPP (including OCEB)					\$	1,299.37					\$ '	1,255.43	-	\$ 43.95	-3.38%
Loss Factor (%)			2.86%						3.35%						

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	12
Sheet:	Sheet 12- GS<50 (15,000 kWh)
Amended:	22-Aug-14

Customer Class: GS < 50 kW

TOU / non-TOU: TOU

Consumption 15,000 kWh

			Current	Board-App	oro	ved	1		I	Proposed			ÌΓ	Imp	act	
			Rate	Volume		Charge			Rate	Volume	(	Charge		•		
	Charge Unit		(\$)			(\$)			(\$)			(\$)		\$ Change	% Change	
Monthly Service Charge	Monthly	\$	11.92	1	\$	11.92		\$	13.00	1	\$	13.00		\$ 1.08	9.06%	
Rate Rider for Disposal of Residual Historical Smart Meter Costs - effective until April 30, 2014	Monthly	\$	4.89	1	\$	4.89				1	\$	-	-	\$ 4.89	-100.00%	
Rate Rider for Smart Meter Incremental Revenue Requirement	Monthly	\$	6.20	1	\$	6.20				1	\$	-	-	\$ 6.20	-100.00%	
Stranded Meter Rate Rider (SMRR)	Monthly			1	\$	-		\$	10.96	1	\$	10.96		\$ 10.96		
Rate Rider for Application of Tax Change	per kWh	-\$	0.0001	15000	\$	(1.50)				15000	\$	-		\$ 1.50	-100.00%	
Rate Rider for Accounts 1575 and 1576	per kWh			15000	\$	-		-\$	0.0040	15000	\$	(60.00)	-	\$ 60.00		
Distribution Volumetric Rate	per kWh	\$	0.0127	15000	\$	190.50		\$	0.0139	15000	\$	208.50		\$ 18.00	9.45%	
Sub-Total A (excluding pass through)					\$	212.01					\$	172.46	-	\$ 39.55	-18.65%	
Deferral/Variance Account Disposition Rate Rider	per kWh	\$	0.0003	15000	\$	4.50		-\$	0.0019	15000	\$	(28.50)	-	\$ 33.00	-733.33%	
Low Voltage Service Charge	per kWh	\$	-	15000	\$	-		\$	0.0001	15000	\$	1.50		\$ 1.50		
Line Losses on Cost of Power	per kWh	\$	0.0839	429	\$	36.00		\$	0.0839	502.5	\$	42.17		\$ 6.17	17.13%	
Smart Meter Entity Charge	Monthly	\$	0.79	1	\$	0.79		\$	0.79	1	\$	0.79		\$-		
Sub-Total B - Distribution (includes Sub-Total A)					\$	253.30					\$	188.42	-	\$ 64.88	-25.61%	
RTSR - Network	per kWh	\$	0.0062	15429	\$	95.66		\$	0.0058	15503	\$	89.91	-	\$ 5.75	-6.01%	
RTSR - Line and Transformation Connection	per kWh	\$	0.0036	15429	\$	55.54		\$	0.0039	15503	\$	60.46		\$ 4.92	8.85%	
Sub-Total C - Delivery (including Sub-Total B)					\$	404.51					\$	338.79	-	\$ 65.71	-16.24%	
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	15429	\$	67.89		\$	0.0044	15503	\$	68.21		\$ 0.32	0.48%	
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012	15429	\$	18.51		\$	0.0012	15503	\$	18.60		\$ 0.09	0.48%	
Standard Supply Service Charge	Monthly	\$	0.25	1	\$	0.25		\$	0.25	1	\$	0.25		\$-	0.00%	
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	15000	\$	105.00		\$	0.0070	15000	•	105.00		\$-	0.00%	
TOU - Off Peak	per kWh	\$	0.0670	9600		643.20		\$	0.0670	9600		643.20		\$-	0.00%	
TOU - Mid Peak	per kWh	\$	0.1040	2700	\$	280.80		\$	0.1040	2700	\$	280.80		\$-	0.00%	
TOU - On Peak	per kWh	\$	0.1240	2700		334.80		\$	0.1240	2700	\$	334.80		\$-	0.00%	
Energy - RPP - Tier 1	per kWh	\$	0.0750	600	\$	45.00		\$	0.0750	600	\$	45.00		\$-	0.00%	
Energy - RPP - Tier 2	per kWh	\$	0.0880	14400	\$	1,267.20		\$	0.0880	14400	\$ :	1,267.20		\$ -	0.00%	
Total Bill on TOU (before Taxes)		1			\$	1,854.96					\$ ·	1,789.66	-	\$ 65.30	-3.52%	
HST			13%		\$	241.14			13%		\$	232.66	-	\$ 8.49	-3.52%	
Total Bill (including HST)					\$	2,096.10					\$ 3	2,022.31	-	\$ 73.79	-3.52%	
Ontario Clean Energy Benefit ¹					-\$	209.61					-\$	202.23		\$ 7.38	-3.52%	
Total Bill on TOU (including OCEB)					\$	1,886.49					\$	1,820.08	-	\$ 66.41	-3.52%	
Total Bill on RPP (before Taxes)					\$	1.908.36					\$	1.843.06		\$ 65.30	-3.42%	
HST			13%		\$	248.09			13%		\$	239.60		\$ 8.49	-3.42%	
Total Bill (including HST)					\$	2,156.44					\$ :	2,082.66		\$ 73.79	-3.42%	
Ontario Clean Energy Benefit ¹					-\$	215.64					-\$	208.27		\$ 7.37	-3.42%	
Total Bill on RPP (including OCEB)					\$	1,940.80					\$	1,874.39	-	\$ 66.42	-3.42%	
			2.000						2.25%							
Loss Factor (%)			2.86%						3.35%							

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

	EB-2013-0116
File Number:	
Exhibit:	8
Appendix:	8-5
Page:	13
Sheet:	Sheet 13- GS 50-999 (60 kW)
Amended:	22-Aug-14

Customer Class:	GS 50-999 k	W															
TOU / non-TOU:	non-TOU																
	Consumption		20,000	kWh		60	kW	ı									
			Current	Board-Ap	prov	ved	1			Proposed			ΙΓ		Impa	act	
			Rate	Volume					Rate	Volume		Charge	Ē				
	Charge Unit		(\$)			(\$)			(\$)			(\$)		\$ C	hange	% Change	
Monthly Service Charge	Monthly	\$	109.35	1	\$	109.35		\$	109.35	1	\$	109.35		\$	-	0.00%	
Rate Rider for Disposal of Residual Historical Smart																	
Meter Costs - effective until April 30, 2014	Monthly			1	\$	-				1	\$	-		\$	-		
Rate Rider for Application of Tax Change	per kW	-\$	0.0188	60	\$	(1.13)				60	\$	-		\$	1.13	-100.00%	
Rate Rider for Accounts 1575 and 1576	per kW			60	\$	-		-\$	1.2179	60	\$	(73.07)		.\$	73.07		
Distribution Volumetric Rate	per kW	Ś	3.6834	60	\$	221.00		\$	3.9801	60	\$	238.81		\$	17.80	8.06%	
Sub-Total A (excluding pass through)	per ktt	Ŷ	510051		\$	329.23		Ŧ			\$	275.08		-\$	54.14	-16.45%	
Deferral/Variance Account Disposition Rate Rider	per kW	Ś	0.1180	60	\$	7.08		-\$	0.5123	60	\$	(30.74)		-\$	37.82	-534.15%	
Rate Rider for Disposition of Global Adjustment Sub-												, ,					
Account(Applicable only for Non-RPP Customers)	per kW	\$	1.2458	60	\$	74.75		-\$	1.4848	60	\$	(89.09)		-\$	163.84	-219.18%	
Low Voltage Service Charge	per kW	\$	0.0290	60	\$	1.74		\$	0.0537	60	\$	3.22		\$	1.48	85.17%	
Line Losses on Cost of Power	per kWh	\$	0.0750	572	\$	42.90		\$	0.0750	670	\$	50.25		\$	7.35	17.13%	
Sub-Total B - Distribution (includes Sub-Total A)					\$	455.69					\$	208.73		\$	246.97	-54.20%	
RTSR - Network	per kW	\$	3.5124	62	\$	216.77		\$	3.7803	62	\$	234.42		\$	17.65	8.14%	
RTSR - Line and Transformation Connection	per kW	\$	2.0763	62	\$	128.14		\$	2.3940	62	\$	148.45		\$	20.31	15.85%	
Sub-Total C - Delivery (including Sub-Total B)					\$	800.61					\$	591.60	Ī	-\$	209.01	-26.11%	
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	20572	\$	90.52		\$	0.0044	20670	\$	90.95		\$	0.43	0.48%	
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012	20572	\$	24.69		\$	0.0012	20670	\$	24.80		\$	0.12	0.48%	
Standard Supply Service Charge	Monthly	\$	0.25	1	\$	0.25		\$	0.25	1	\$	0.25		\$	-	0.00%	
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	20000	\$	140.00		\$	0.0070	20000	\$	140.00		\$	-	0.00%	
COP Spot Price	per kWh	\$	0.0799	20000	\$	1,598.00		\$	0.0799	20000	\$	1,598.00		\$	-	0.00%	
Total Bill on RPP (before Taxes)					\$	2,654.06					\$	2,445.60		-\$	208.46	-7.85%	
HST			13%		\$	345.03			13%		\$	317.93		-\$	27.10	-7.85%	
Total Bill (including HST)					\$	2,999.09					\$	2,763.53		-\$	235.56	-7.85%	
Ontario Clean Energy Benefit ¹					-\$	299.91					-\$	276.35		\$	23.56	-7.86%	
Total Bill on RPP (including OCEB)	_				\$	2,699.18	_				\$	2,487.18		\$	212.00	-7.85%	
Loss Factor (%)			2.86%						3.35%								

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	14
Sheet:	Sheet 14- GS 50-999 (100 kW)
Amended:	22-Aug-14

Customer Class: GS 50-999 kW

TOU / non-TOU: non-TOU

	Consumption		40,000	kWh		100	kW	1								
			Current	Board-Ap	pro	ved				Proposed			1		Impa	act
			Rate	Volume	me Charge				Rate	Volume	Charge					
	Charge Unit		(\$)			(\$)			(\$)			(\$)		\$	Change	% Change
Monthly Service Charge	Monthly	\$	109.35	1	\$	109.35		\$	109.35	1	\$	109.35		\$	-	0.00%
Rate Rider for Disposal of Residual Historical Smart Meter Costs - effective until April 30, 2014	Monthly			1	\$	-				1	\$	-		\$	-	
Rate Rider for Application of Tax Change	per kW	-\$	0.0188	100	\$	(1.88)				100	\$	-		\$	1.88	-100.00%
Rate Rider for Accounts 1575 and 1576	per kW			100	\$	-		-\$	1.2179	100	\$	(121.79)		-\$	121.79	
Distribution Volumetric Rate	per kW	\$	3.6834	100	\$	368.34		\$	3.9801	100	\$	398.01		\$	29.67	8.06%
Sub-Total A (excluding pass through)					\$	475.81					\$	385.57		-\$	90.24	-18.97%
Deferral/Variance Account Disposition Rate Rider	per kW	\$	0.1180	100	\$	11.80		-\$	0.5123	100	\$	(51.23)		-\$	63.03	-534.15%
Rate Rider for Disposition of Global Adjustment Sub-		~	4 2450	100	~	424.50		~	4 40 40	100	~	(4.40.40)		~	272.00	240.400/
Account(Applicable only for Non-RPP Customers)	per kW	\$	1.2458	100	\$	124.58		-\$	1.4848	100	\$	(148.48)		-\$	273.06	-219.18%
Low Voltage Service Charge	per kW	\$	0.0290	100	\$	2.90		\$	0.0537	100	\$	5.37		\$	2.47	85.17%
Line Losses on Cost of Power	per kWh	\$	0.0750	1144	\$	85.80		\$	0.0750	1340	\$	100.50		\$	14.70	17.13%
Sub-Total B - Distribution (includes Sub-Total A)					\$	700.89					\$	291.73		-\$	409.16	-58.38%
RTSR - Network	per kW	\$	3.5124	103	\$	361.29		\$	3.7803	103	\$	390.69		\$	29.41	8.14%
RTSR - Line and Transformation Connection	per kW	\$	2.0763	103	\$	213.57		\$	2.3940	103	\$	247.42		\$	33.85	15.85%
Sub-Total C - Delivery (including Sub-Total B)					\$	1,275.74					\$	929.84		-\$	345.90	-27.11%
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	41144	\$	181.03		\$	0.0044	41340	\$	181.90		\$	0.86	0.48%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012	41144	\$	49.37		\$	0.0012	41340	\$	49.61		\$	0.24	0.48%
Standard Supply Service Charge	Monthly	\$	0.25	1	\$	0.25		\$	0.25	1	\$	0.25		\$	-	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	40000	\$	280.00		\$	0.0070	40000	\$	280.00		\$	-	0.00%
COP Spot Price	per kWh	\$	0.0799	40000	\$	3,196.00		\$	0.0799	40000	\$	3,196.00		\$	-	0.00%
Total Bill on RPP (before Taxes)		T			\$	4.982.40					\$	4,637.60		-\$	344.80	-6.92%
HST			13%		\$	647.71			13%		\$	602.89		-\$	44.82	-6.92%
Total Bill (including HST)					\$	5,630.11					\$	5,240.49		-\$	389.63	-6.92%
Ontario Clean Energy Benefit ¹					-\$	563.01					-\$	524.05		\$	38.96	-6.92%
Total Bill on RPP (including OCEB)					\$	5,067.10					\$	4,716.44		-\$	350.67	-6.92%
Loss Factor (%)			2.86%						3.35%							

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	15
Sheet:	Sheet 15- GS 1000-4999 (1,000 kW)
Amended:	22-Aug-14

Customer Class: GS 1,000-4,999 kW

TOU / non-TOU: non-TOU

	Consumption		400,000	kWh		1,000	kW	1								
		<u> </u>	Curren	t Board-Ap	pro	oved		[		Proposed			1		act	
			Rate	Volume		Charge			Rate	Volume		Charge				
	Charge Unit		(\$)			(\$)			(\$)			(\$)		\$	Change	% Change
Monthly Service Charge	Monthly	\$	908.75	1	\$	908.75		\$	991.12	1	\$	991.12		\$	82.37	9.06%
Rate Rider for Disposal of Residual Historical Smart Meter Costs - effective until April 30, 2014	Monthly			1	\$	-				1	\$	-		\$	-	
Rate Rider for Application of Tax Change	per kW	-\$	0.0161	1,000	\$	(16.10)				1,000	Ś	-		\$	16.10	-100.00%
Rate Rider for Accounts 1575 and 1576	per kW	Ŧ		1,000	Ś	-		-\$	1.6537	1.000	Ś	(1.653.70)		-\$	1.653.70	
Distribution Volumetric Rate	per kW	Ś	3.2086	1,000	\$	3,208.60		\$	3.4499	1,000	\$	3,449.90		\$	241.30	7.52%
Sub-Total A (excluding pass through)	P -				\$	4,101.25					\$	2,787.32		-\$	1,313.93	-32.04%
Deferral/Variance Account Disposition Rate Rider	per kW	\$	0.1413	1,000	\$	141.30		-\$	0.7587	1,000	\$	(758.70)		-\$	900.00	-636.94%
Rate Rider for Disposition of Global Adjustment Sub- Account(Applicable only for Non-RPP Customers)	per kW	\$	1.4915	1,000	\$	1,491.50		-\$	2.0161	1,000	\$	(2,016.10)		-\$	3,507.60	-235.17%
Low Voltage Service Charge	per kW	\$	0.0228	1,000	\$	22.80		\$	0.0421	1,000	\$	42.10		\$	19.30	84.65%
Line Losses on Cost of Power	per kWh	\$	0.0880	11440	\$	1,006.72		\$	0.0880	13400	\$	1,179.20		\$	172.48	17.13%
Sub-Total B - Distribution (includes Sub-Total A)					\$	6,763.57					\$	1,233.82		-\$	5,529.75	-81.76%
RTSR - Network	per kW	\$	2.6676	1029	\$	2,743.89		\$	2.8711	1034	\$	2,967.28		\$	223.39	8.14%
RTSR - Line and Transformation Connection	per kW	\$	1.6295	1029	\$	1,676.10		\$	1.8788	1034	\$	1,941.74		\$	265.64	15.85%
Sub-Total C - Delivery (including Sub-Total B)					\$	11,183.57					\$	6,142.84		-\$	5,040.73	-45.07%
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	11440	\$	50.34		\$	0.0044	13400	\$	58.96		\$	8.62	17.13%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012	11440	\$	13.73		\$	0.0012	13400	\$	16.08		\$	2.35	17.13%
Standard Supply Service Charge	Monthly	\$	0.25	1	\$	0.25		\$	0.25	1	\$	0.25		\$	-	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	400000	\$	2,800.00		\$	0.0070					\$	-	0.00%
COP Spot Price	per kWh	\$	0.0799	400000	\$	31,960.00		\$	0.0799	400000	\$	31,960.00		\$	-	0.00%
Total Bill on RPP (before Taxes)		1				46,007.88						40,978.13		-\$	5,029.75	-10.93%
HST <b>Total Bill</b> (including HST)			13%		\$ \$	5,981.02 51,988.91			13%			5,327.16 46,305.29		-\$ -\$	653.87 5,683.62	-10.93% -10.93%
Ontario Clean Energy Benefit ¹					φ -\$	5.198.89								-⊅ \$	5,663.62 568.36	-10.93%
Total Bill on RPP (including OCEB)					\$	46,790.02						41,674.76		-\$	5,115.26	-10.93%
					Ψ						Ŷ	,014.10		Ψ	0,110.20	10.0076
Loss Factor (%)			2.86%						3.35%							

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	16
Sheet:	Sheet 16- GS 1000-4999 (5,000 kW)
Amended:	22-Aug-14

Customer Class: GS 1,000-4,999 kW

TOU / non-TOU: non-TOU

	Consumption		,800,000	kWh		5,000 k	w								
		Current Board-A			pr	oved	Г			Proposed			Г	Im	pact
			Rate	Volume		Charge	arge Rate		Volume	Charge					
	Charge Unit		(\$)			(\$)			(\$)			(\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$	908.75	1	\$	908.75		\$	991.12	1	\$	991.12		82.37	9.06%
Rate Rider for Disposal of Residual Historical Smart Meter Costs - effective until April 30, 2014	Monthly			1	\$	-				1	\$	-		-	
Rate Rider for Application of Tax Change	per kW	-\$	0.0161	5,000	\$	(80.50)				5,000	\$	-		80.50	-100.00%
Rate Rider for Accounts 1575 and 1576	per kW			5,000	\$	-		-\$	1.6537	5,000	\$	(8,268.50)	-9	8,268.50	
Distribution Volumetric Rate	per kW	\$	3.2086	5,000	\$	16,043.00		\$	3.4499	5,000	\$	17,249.50		1,206.50	7.52%
Sub-Total A (excluding pass through)					\$	16,871.25	ľ			,	\$	9,972.12	-9	6,899.13	-40.89%
Deferral/Variance Account Disposition Rate Rider	per kW	\$	0.1413	5,000	\$	706.50	Ī	-\$	0.7587	5,000	\$	(3,793.50)	-9	4,500.00	-636.94%
Rate Rider for Disposition of Global Adjustment Sub- Account(Applicable only for Non-RPP Customers)	per kW	\$	1.4915	5,000	\$	7,457.50		-\$	2.0161	5,000	\$	(10,080.50)	-	5 17,538.00	-235.17%
Low Voltage Service Charge	per kW	\$	0.0228	5,000	\$	114.00		\$	0.0421	5,000	\$	210.50		96.50	84.65%
Line Losses on Cost of Power	per kWh	\$	0.0880	51480	\$	4,530.24		\$	0.0880	60300	\$	5,306.40			17.13%
Sub-Total B - Distribution (includes Sub-Total A)					\$	29,679.49	Ī				\$	1,615.02	-	\$ 28,064.47	-94.56%
RTSR - Network	per kW	\$	2.6676	5143	\$	13,719.47		\$	2.8711	5168	\$	14,836.41		5 1,116.94	8.14%
RTSR - Line and Transformation Connection	per kW	\$	1.6295	5143	\$	8,380.52		\$	1.8788	5168	\$	9,708.70			15.85%
Sub-Total C - Delivery (including Sub-Total B)					\$	51,779.48					\$	26,160.13	-9	\$ 25,619.35	-49.48%
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	1851480	\$	8,146.51		\$	0.0044	1860300	\$	8,185.32	\$	38.81	0.48%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012	1851480	\$	2,221.78		\$	0.0012	1860300	\$	2,232.36	\$	10.58	0.48%
Standard Supply Service Charge	Monthly	\$	0.25	1	\$	0.25		\$	0.25	1	\$	0.25	-		0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	1800000	\$	12,600.00		\$	0.0070	1800000	\$	12,600.00	-		0.00%
COP Spot Price	per kWh	\$	0.0799	1800000	\$	143,820.00		\$	0.0799	1800000	\$	143,820.00	4	5 -	0.00%
Total Bill on RPP (before Taxes)		1				218,568.01	1					192,998.06	-		-11.70%
HST			13%			28,413.84			13%			25,089.75	-		-11.70%
Total Bill (including HST)						246,981.86 24,698.19						218,087.81 21,808.78			-11.70% -11.70%
Ontario Clean Energy Benefit ¹ Total Bill on RPP (including OCEB)						222,283.67						196,279.03	-9		-11.70%
					Þ	222,203.07		_			¢	150,279.03	~	20,004.04	-11.70%
Loss Factor (%)			2.86%				[		3.35%						

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	17
Sheet:	Sheet 17- LU (25,000 kW)
Amended:	22-Aug-14

Customer Class: Large Use

TOU / non-TOU: non-TOU

	Consumption	1	3,000,000	kWh		25,000	k٧	1							
			Curre	nt Board-A	nn	roved	1			Propose	h		Г	Impa	ct
			Rate	Volume	PP	Charge		Rate		Volume		Charge		impo	
	Charge Unit		(\$)	· · · · · · · · · · · · · · · · · · ·		(\$)			(\$)	· · · · · · · · · · · · · · · · · · ·		(\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$	7,785.09	1	\$			\$	8,490.71	1	\$	8,490.71		\$ 705.62	9.06%
Rate Rider for Disposal of Residual Historical Smart Meter Costs - effective until April 30, 2014	Monthly			1	\$	-				1	\$	-		\$ -	
Rate Rider for Application of Tax Change	per kW	-\$	0.0118	25,000	\$	(295.00)				25,000	\$	-		\$ 295.00	-100.00%
Rate Rider for Accounts 1575 and 1576	per kW			25,000	\$	-		-\$	1.9577	25,000	\$	(48,942.50)	-	\$ 48,942.50	
Distribution Volumetric Rate	per kW	Ś	2.1619	25,000	\$	54,047.50		\$	2.3578	25,000	\$	58,945.00		\$ 4,897.50	9.06%
Sub-Total A (excluding pass through)		<u> </u>			\$	61,537.59					\$	18,493.21	-	\$ 43,044.38	-69.95%
Deferral/Variance Account Disposition Rate Rider	per kW	\$	0.1616	25,000	\$	4,040.00		-\$	0.8884	25,000	\$	(22,210.00)	-	\$ 26,250.00	-649.75%
Rate Rider for Disposition of Global Adjustment Sub- Account(Applicable only for Non-RPP Customers)	per kW	\$	1.7060	25,000	\$	42,650.00		-\$	2.3868	25,000	\$	(59,670.00)		\$ 102,320.00	-239.91%
Low Voltage Service Charge	per kW	\$	0.0232	25,000	\$	580.00		\$	0.0421	25,000	\$	1,052.50	1	\$ 472.50	81.47%
Line Losses on Cost of Power	per kWh	\$	0.0880	3900	\$	343.20		\$	0.0880	58500	\$	5,148.00		\$ 4,804.80	1400.00%
Sub-Total B - Distribution (includes Sub-Total A)					\$	109,150.79					-\$	57,186.29	-	\$ 166,337.08	-152.39%
RTSR - Network	per kW	\$	2.5279	25008	\$	63,216.46		\$	2.7207	25113	\$	68,323.58		\$ 5,107.12	8.08%
RTSR - Line and Transformation Connection	per kW	\$	1.6586	25008	\$	41,477.44		\$	1.9124	25113	\$	48,025.15		\$ 6,547.71	15.79%
Sub-Total C - Delivery (including Sub-Total B)					\$	213,844.69					\$	59,162.43	-	\$ 154,682.26	-72.33%
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	13003900	\$	57,217.16		\$	0.0044	13058500	\$	57,457.40		\$ 240.24	0.42%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012	13003900	\$	15,604.68		\$	0.0012	13058500	\$	15,670.20	1	\$ 65.52	0.42%
Standard Supply Service Charge	Monthly	\$	0.25	1	\$	0.25		\$	0.25	1	\$	0.25	1	\$-	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	13000000	\$	91,000.00		\$	0.0070	13000000	\$	91,000.00	1	\$-	0.00%
COP Spot Price	per kWh	\$	0.0799	13000000	\$	1,038,700.00		\$	0.0799	13000000	\$	1,038,700.00	1	\$-	0.00%
					ć	4 440 200 70		1			¢	4 004 000 00	-	A E 4 070 E0	-10.90%
Total Bill on RPP (before Taxes)			13%		⊅ \$	1,416,366.78 184,127.68			13%		⊅ \$	1,261,990.28 164.058.74		<b>\$ 154,376.50</b> <b>\$</b> 20,068.94	-10.90%
Total Bill (including HST)			1370			1,600,494.46			1370			1,426,049.02		\$ 174.445.44	-10.90%
Ontario Clean Energy Benefit ¹					-\$						-\$			\$ 17,444.55	-10.90%
Total Bill on RPP (including OCEB)					\$	1,440,445.01					\$	1,283,444.12	-	\$ 157,000.89	-10.90%
Loss Factor (%)			0.03%						0.45%	]					

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	18
Sheet:	Sheet 18- ST (1 kW)
Amended:	22-Aug-14

Customer Class: Street Lighting

TOU / non-TOU: non-TOU

	Consumption		150	kWh		1	kW	1								
		Current Board-Ap			pp	proved				Propose	d		Г		ict	
			Rate	Volume	Ē	Charge			Rate	Volume		Charge				
	Charge Unit		(\$)			(\$)			(\$)			(\$)		\$ Ch	ange	% Change
Monthly Service Charge	Monthly	\$	2.04	1	\$	2.04		\$	2.43	1	\$	2.43		\$	0.39	19.12%
Rate Rider for Disposal of Residual Historical Smart																
Meter Costs - effective until April 30, 2014	Monthly			1	\$	-				1	\$	-		\$	-	
Rate Rider for Application of Tax Change	per kW	-\$	0.1105	1	\$	(0.11)				1	\$	-		\$	0.11	-100.00%
Rate Rider for Accounts 1575 and 1576	per kW			1	\$	-		-\$	1.4656	1	\$	(1.47)	-	\$	1.47	
Distribution Volumetric Rate	per kW	\$	13.0110	1	\$	13.01		\$	15.4807	1	\$	15.48		\$	2.47	18.98%
Sub-Total A (excluding pass through)					\$	14.94					\$	16.45		\$	1.50	10.07%
Deferral/Variance Account Disposition Rate Rider	per kW	\$	0.1229	1	\$	0.12		-\$	0.7008	1	\$	(0.70)	-	\$	0.82	-670.22%
Rate Rider for Disposition of Global Adjustment Sub-	per kW											·				
Account(Applicable only for Non-RPP Customers)		\$	1.2972	1	\$	1.30		-\$	1.7868	1	\$	(1.79)	-	\$	3.08	-237.74%
Low Voltage Service Charge	per kW	\$	0.0146	1	\$	0.01		\$	0.0270	1	\$	0.03		\$	0.01	84.93%
Line Losses on Cost of Power	per kWh	\$	0.0750	4.29	\$	0.32		\$	0.0750	5.025	\$	0.38		\$	0.06	17.13%
Sub-Total B - Distribution (includes Sub-Total A)					\$	16.70					\$	14.36	-	\$	2.34	-13.99%
RTSR - Network	per kW	\$	1.7651	1	\$	1.82		\$	1.8997	1	\$	1.96		\$	0.15	8.14%
RTSR - Line and Transformation Connection	per kW	\$	1.0434	1	\$	1.07		\$	1.2030	1	\$	1.24		\$	0.17	15.85%
Sub-Total C - Delivery (including Sub-Total B)					\$	19.59					\$	17.57	-	\$	2.02	-10.30%
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	154	\$	0.68		\$	0.0044	155	\$	0.68		\$	0.00	0.48%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012	154	\$	0.19		\$	0.0012	155	\$	0.19		\$	0.00	0.48%
Standard Supply Service Charge	Monthly	\$	0.25	1	\$	0.25		\$	0.25	1	\$	0.25		\$	-	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	150	\$	1.05		\$	0.0070	150	\$	1.05		\$	-	0.00%
COP Spot Price	per kWh	\$	0.0799	150	\$	11.99		\$	0.0799	150	\$	11.99		\$	-	0.00%
Total Bill on RPP (before Taxes)		1			\$	33.73		1			\$	31.72	-	\$	2.01	-5.97%
HST			13%		\$				13%		\$	4.12		\$	0.26	-5.97%
Total Bill (including HST)					\$						\$	35.84		\$	2.28	-5.97%
Ontario Clean Energy Benefit ¹					-\$						-\$	3.58		\$	0.23	-6.04%
Total Bill on RPP (including OCEB)			_		\$	34.31			_		\$	32.26	-	\$	2.05	-5.96%
Loss Factor (%)		<u> </u>	2.86%	l				<u> </u>	3.35%							

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

File Number:	EB-2013-0116
Exhibit:	8
Appendix:	8-5
Page:	19
Sheet:	Sheet 19- USL (150kWh)
Amended:	22-Aug-14

Customer Class: Unmetered Scattered Load

TOU / non-TOU: non-TOU

	Consumption		150	kWh												
		Current Board			aa	roved				Propose	d		Г	Impact		
			Rate	Volume	Ľ	Charge			Rate	Volume		Charge				
	Charge Unit		(\$)			(\$)			(\$)			(\$)		\$ Change	% Change	
Monthly Service Charge	Monthly	\$	7.07	1	\$	7.07		\$	5.58	1	\$	5.58	-\$	1.49	-21.07%	
Rate Rider for Disposal of Residual Historical Smart																
Meter Costs - effective until April 30, 2014	Monthly			1	\$	-				1	\$	-	\$	-		
Rate Rider for Application of Tax Change	per kWh	-\$	0.0002	150	\$	(0.03)				150	\$	-	\$	0.03	-100.00%	
Rate Rider for Accounts 1575 and 1576	per kWh			150	\$	-		-\$	0.0040	150	\$	(0.60)	-\$	0.60		
Distribution Volumetric Rate	per kWh	\$	0.0151	150	\$	2.27		\$	0.0119	150	\$	1.79	-\$	0.48	-21.19%	
Sub-Total A (excluding pass through)					\$	9.31					\$	6.77	-\$	2.54	-27.30%	
Deferral/Variance Account Disposition Rate Rider	per kWh	\$	0.0003	150	\$	0.05		-\$	0.0007	150	\$	(0.11)	-\$	0.15	-333.33%	
Rate Rider for Disposition of Global Adjustment Sub- Account(Applicable only for Non-RPP Customers)	per kWh	\$	0.0033	150	\$	0.50		-\$	0.0048	150	\$	(0.72)	-\$	1.22	-245.45%	
Low Voltage Service Charge	per kWh	\$	-	150	\$	-		\$	0.0001	150	\$	0.02	\$	0.02		
Line Losses on Cost of Power	per kWh	\$	0.0750	4.29	\$	0.32		\$	0.0750	5.025	\$	0.38	\$	0.06	17.13%	
Sub-Total B - Distribution (includes Sub-Total A)					\$	10.17					\$	6.33	-\$	3.83	-37.72%	
RTSR - Network	per kWh	\$	0.0054	154	\$	0.83		\$	0.0058	155	\$	0.90	\$	0.07	7.92%	
RTSR - Line and Transformation Connection	per kWh	\$	0.0034	154	\$	0.52		\$	0.0039	155	\$	0.60	\$		15.25%	
Sub-Total C - Delivery (including Sub-Total B)					\$	11.52					\$	7.84	-\$	3.69	-32.01%	
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	154	\$	0.68		\$	0.0044	155	\$	0.68	\$	0.00	0.48%	
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0012	154	\$	0.19		\$	0.0012	155	\$	0.19	\$	0.00	0.48%	
Standard Supply Service Charge	Monthly	\$	0.25	1	\$	0.25		\$	0.25	1	\$	0.25	\$	-	0.00%	
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	150	\$	1.05		\$	0.0070	150	\$	1.05	\$	-	0.00%	
COP Spot Price	per kWh	\$	0.0799	150	\$	11.99		\$	0.0799	150	\$	11.99	\$	-	0.00%	
Total Bill on RPP (before Taxes)					\$	25.67			_		\$	21.99	-\$	3.68	-14.35%	
HST			13%		\$	3.34			13%		\$	2.86	-\$	0.48	-14.35%	
Total Bill (including HST)					\$	29.01					\$	24.85	-\$	4.16	-14.35%	
Ontario Clean Energy Benefit ¹					-\$	2.90					-\$	2.48	\$			
Total Bill on RPP (including OCEB)					\$	26.11	_				\$	22.37	-\$	3.74	-14.34%	
Loss Factor (%)			2.86%						3.35%							

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

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.

## Appendix D

## Revenue Requirement Work Form





Version 4.00

Utility Name	Cambridge and North Dumfries Hydro	
Service Territory		
Assigned EB Number	EB-2013-0116	
Name and Title	Grant Brooker, Manager, Regulatory Affairs	
Phone Number	519.621.8405 Ext 2340	
Email Address	gbrooker@camhydro.com	

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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



<u>1. Info</u>	<u>6. Taxes_PILs</u>
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
- (2) (3) Pale green boxes at the bottom of each page are for additional notes
- Pale yellow cells represent drop-down lists
- Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled. (4)
- Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel (5)



### Data Input (1)

		Initial Application	(2)	Adjustments	-	Settlement Agreement	(6)	Adjustments	Per Board Decision	
1	Rate Base Gross Fixed Assets (average) Accumulated Depreciation (average)	\$213.750.900 (\$103.263.094)	(5)	(\$2,350,483) \$199,738.66		\$ 211,400,417 (\$103,063,355)		\$120,239 \$852,015	\$211,520,656 (\$102,211,340)	
	Allowance for Working Capital: Controllable Expenses Cost of Power Working Capital Rate (%)	\$15,958,975 \$153,046,408 13.00%	(9)	(\$1,025,239) \$4,854,845		\$ 14,933,736 \$ 157,901,253 13.00%	(9)	<mark>(\$439,051)</mark> \$1,058,693	\$14,494,685 \$158,959,946 13.00%	(9)
2	Utility Income Operating Revenues:									
	Distribution Revenue at Current Rates Distribution Revenue at Proposed Rates Other Revenue:	\$24,193,543 \$27,966,045		\$135,556 (\$57,166)		\$24,329,099 \$27,908,879		\$615,983 (\$702,851)	\$24,945,082 \$27,206,028	
	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$554,855 \$137,500 \$607.024		\$0 \$0 \$54.000		\$554,855 \$137,500 \$661,024		\$0 \$0 \$0	\$554,855 \$137,500 \$661,024	
	Total Revenue Offsets	\$1,299,379	(7)	\$54,000		\$1,353,379		\$0	\$1,353,379	
	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Other expenses	\$15,803,311 \$4,756,246 \$155,664		<mark>(\$866,408)</mark> \$775,594		<ul> <li>\$ 14,936,903</li> <li>\$ 5,531,840</li> <li>\$ 155,664</li> </ul>		(\$439,051) (\$333,324)	\$14,497,852 \$5,198,516 \$155,664	
3	Taxes/PILs Taxable Income: Adjustments required to arrive at taxable	(\$4,641,026)	(3)			(\$4,430,741)			(\$4,710,391)	
	income Utility Income Taxes and Rates:	(\$4,041,020)	(0)			(\$4,400,141)			(\$4,110,001)	
	Income taxes (not grossed up) Income taxes (grossed up)	\$ - \$ -				\$ - \$ -				
	Federal tax (%) Provincial tax (%) Income Tax Credits	0.00% 0.00%				0.00%			0.00% 0.00%	
4	Capitalization/Cost of Capital Capital Structure:									
	Long-term debt Capitalization Ratio (%) Short-term debt Capitalization Ratio (%) Common Equity Capitalization Ratio (%) Prefered Shares Capitalization Ratio (%)	56.0% 4.0% 40.0% 0.0% 100.0%	(8)			56.0% 4.0% 40.0% 0.0%	(8)		56.0% 4.0% 40.0% 0.0% 100.0%	(8)
	Cost of Capital									
	Long-term debt Cost Rate (%) Short-term debt Cost Rate (%) Common Equity Cost Rate (%) Prefered Shares Cost Rate (%)	4.96% 2.07% 8.98% 0.00%				4.96% 2.11% 9.36%			4.96% 2.11% 9.36%	
		2.0070								

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 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 General through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

(1)

- All inputs are in dollars (\$) except where inputs are individually identified as percentages (%) 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 (2) (3) (4) (5) (6)

- 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.
- 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.
- (7) (8) (9)
- 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

Line No.	Particulars	_	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) _(3) (3)	\$213,750,900 (\$103,263,094) \$110,487,806	(\$2,350,483) \$199,739 (\$2,150,744)	\$211,400,417 (\$103,063,355) \$108,337,062	\$120,239 <u>\$852,015</u> \$972,254	\$211,520,656 (\$102,211,340) \$109,309,316
4	Allowance for Working Capital	_(1)	\$21,970,700	\$497,849	\$22,468,549	\$80,553	\$22,549,102
5	Total Rate Base	=	\$132,458,506	(\$1,652,896)	\$130,805,610	\$1,052,807	\$131,858,418

### (1) Allowance for Working Capital - Derivation

6 7 8	Controllable Expenses Cost of Power Working Capital Base		\$15,958,975 <u>\$153,046,408</u> \$169,005,383	(\$1,025,239) \$4,854,845 \$3,829,606	\$14,933,736 <u>\$157,901,253</u> \$172,834,989	(\$439,051) \$1,058,693 \$619,642	\$14,494,685 <u>\$158,959,946</u> \$173,454,631
9	Working Capital Rate %	(2)	13.00%	0.00%	13.00%	0.00%	13.00%
10	Working Capital Allowance	=	\$21,970,700	\$497,849	\$22,468,549	\$80,553	\$22,549,102

#### <u>Notes</u> (2) (3)

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 2	Operating Revenues: Distribution Revenue (at Proposed Rates) Other Revenue	\$27,966,045 (1) \$1,299,379	<b>(\$57,166)</b> \$54,000	\$27,908,879 \$1,353,379	(\$702,851) \$ -	\$27,206,028 \$1,353,379
3	Total Operating Revenues	\$29,265,424	(\$3,166)	\$29,262,258	(\$702,851)	\$28,559,407
4 5 6 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense	\$15,803,311 \$4,756,246 \$155,664 \$ - \$ - \$ -	<mark>(\$866,408)</mark> \$775,594 \$ - \$ - \$ -	\$14,936,903 \$5,531,840 \$155,664 \$ -	(\$439,051) (\$333,324) \$ - \$ - \$ - \$ -	\$14,497,852 \$5,198,516 \$155,664 \$ -
9	Subtotal (lines 4 to 8)	\$20,715,221	(\$90,814)	\$20,624,407	(\$772,375)	\$19,852,032
10	Deemed Interest Expense	\$3,792,294	(\$51,804)	\$3,740,490	\$30,106	\$3,770,596
11	Total Expenses (lines 9 to 10)	\$24,507,515	(\$142,618)	\$24,364,897	(\$742,269)	\$23,622,628
12	Utility income before income taxes	\$4,757,909	\$139,452	\$4,897,361	\$39,418	\$4,936,779
13	Income taxes (grossed-up)	\$	<u> </u>	<u> </u>	<u> </u>	\$ -
14	Utility net income	\$4,757,909	\$139,452	\$4,897,361	\$39,418	\$4,936,779

### Notes Other Revenues / Revenue Offsets

(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$554,855 \$137,500 \$607,024 \$ -	\$ - \$ - \$54,000	\$554,855 \$137,500 \$661,024 \$ -	\$ - \$ - \$ -	\$554,855 \$137,500 \$661,024 \$ -
	Total Revenue Offsets	\$1,299,379	\$54,000	\$1,353,379	\$ -	\$1,353,379



#### Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	\$4,757,910	\$4,897,362	\$4,936,779
2	Adjustments required to arrive at taxable utility income	(\$4,641,026)	(\$4,430,741)	(\$4,710,391)
3	Taxable income	\$116,884	\$466,622	\$226,388
	Calculation of Utility income Taxes			
4	Income taxes	\$ -	\$ -	\$ -
6	Total taxes	<u>\$-</u>	<u> </u>	<u> </u>
7	Gross-up of Income Taxes	\$ -	\$	\$
8	Grossed-up Income Taxes	\$ -	<u> </u>	\$
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$ -	<u> </u>	<u> </u>
10	Other tax Credits	\$ -	\$ -	\$ -
	Tax Rates			
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%

Notes



### **Capitalization/Cost of Capital**

Line Particulars		Capita	lization Ratio	Cost Rate	Return	
		Initial	Application			
		(%)	(\$)	(%)	(\$)	
	Debt			_		
1	Long-term Debt	56.00%	\$74,176,763	4.96%	\$3,682,618	
2 3	Short-term Debt	4.00%	\$5,298,340	2.07%	\$109,676	
3	Total Debt	60.00%	\$79,475,103	4.77%	\$3,792,294	
	Equity					
4	Common Equity	40.00%	\$52,983,402	8.98%	\$4,757,910	
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -	
6	Total Equity	40.00%	\$52,983,402	8.98%	\$4,757,910	
7	Total	100.00%	\$132,458,506	6.46%	\$8,550,203	
'	Total	100.0078	ψ132, <del>4</del> 30,300	0.4078	\$0,000,200	
		Settleme	ent Agreement			
		(%)	(\$)	(%)	(\$)	
	Debt	(,,,,	(+)	()-)	(+)	
1	Long-term Debt	56.00%	\$73,251,142	4.96%	\$3,630,090	
2	Short-term Debt	4.00%	\$5,232,224	2.11%	\$110,400	
3	Total Debt	60.00%	\$78,483,366	4.77%	\$3,740,490	
	Equity					
4	Common Equity	40.00%	\$52,322,244	9.36%	\$4,897,362	
5	Preferred Shares	0.00%	φ <u>σ</u> 2, <u>σ</u> 22,244 \$ -	0.00%	φ+,007,002 \$ -	
6	Total Equity	40.00%	\$52,322,244	9.36%	\$4,897,362	
_						
7	Total	100.00%	\$130,805,610	6.60%	\$8,637,852	
		Per Bo	ard Decision			
		(%)	(\$)	(%)	(\$)	
	Debt	()	(+)	()-)	(+)	
8	Long-term Debt	56.00%	\$73,840,714	4.96%	\$3,659,307	
9	Short-term Debt	4.00%	\$5,274,337	2.11%	\$111,289	
10	Total Debt	60.00%	\$79,115,051	4.77%	\$3,770,596	
	Equity					
11	Common Equity	40.00%	\$52,743,367	9.36%	\$4,936,779	
12	Preferred Shares	0.00%	402,740,007 \$ -	0.00%	φ+,000,775 \$-	
13	Total Equity	40.00%	\$52,743,367	9.36%	\$4,936,779	
14	Total	100.00%	\$131,858,418	6.60%	\$8,707,375	

<u>Notes</u> (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 Agreement		Per Board D	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		\$3,772,502		\$3,579,781		\$2,260,946
2 3	Distribution Revenue Other Operating Revenue Offsets - net	\$24,193,543 \$1,299,379	\$24,193,543 \$1,299,379	\$24,329,099 \$1,353,379	\$24,329,098 \$1,353,379	\$24,945,082 \$1,353,379	\$24,945,082 \$1,353,379
4	Total Revenue	\$25,492,922	\$29,265,424	\$25,682,478	\$29,262,258	\$26,298,461	\$28,559,407
5 6 8	Operating Expenses Deemed Interest Expense Total Cost and Expenses	\$20,715,221 \$3,792,294 \$24,507,515	\$20,715,221 \$3,792,294 \$24,507,515	\$20,624,407 \$3,740,490 \$24,364,897	\$20,624,407 \$3,740,490 \$24,364,897	\$19,852,032 \$3,770,596 \$23,622,628	\$19,852,032 \$3,770,596 \$23,622,628
9	Utility Income Before Income Taxes	\$985,407	\$4,757,909	\$1,317,581	\$4,897,361	\$2,675,833	\$4,936,779
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$4,641,026)	(\$4,641,026)	(\$4,430,741)	(\$4,430,741)	(\$4,710,391)	(\$4,710,391)
11	Taxable Income	(\$3,655,619)	\$116,883	(\$3,113,159)	\$466,621	(\$2,034,558)	\$226,388
12 13	Income Tax Rate Income Tax on Taxable Income	0.00% \$ -	0.00% \$ -	0.00% \$ -	0.00% \$ -	0.00% \$ -	0.00% \$ -
14 15	Income Tax Credits Utility Net Income	<u>\$ -</u> \$985,407	\$ - \$4,757,909	<u>\$ -</u> \$1,317,581	\$ - \$4,897,361	\$ - \$2,675,833	\$ - \$4,936,779
16	Utility Rate Base	\$132,458,506	\$132,458,506	\$130,805,610	\$130,805,610	\$131,858,418	\$131,858,418
17	Deemed Equity Portion of Rate Base	\$52,983,402	\$52,983,402	\$52,322,244	\$52,322,244	\$52,743,367	\$52,743,367
18	Income/(Equity Portion of Rate Base)	1.86%	8.98%	2.52%	9.36%	5.07%	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	-7.12%	0.00%	-6.84%	0.00%	-4.29%	0.00%
21 22	Indicated Rate of Return Requested Rate of Return on Rate Base	3.61% 6.46%	6.46% 6.46%	3.87% 6.60%	6.60% 6.60%	4.89% 6.60%	6.60% 6.60%
23	Deficiency/Sufficiency in Rate of Return	-2.85%	0.00%	-2.74%	0.00%	-1.71%	0.00%
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$4,757,910 \$3,772,502 \$3,772,502 <b>(1)</b>	\$4,757,910 <mark>(\$0)</mark>	\$4,897,362 \$3,579,781 \$3,579,781 <b>(1)</b>	\$4,897,362 ( <mark>\$1)</mark>	\$4,936,779 \$2,260,946 \$2,260,946 <b>(1)</b>	\$4,936,779 \$0

Notes: (1)

Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



### **Revenue Requirement**

ne o.	Particulars	Application		Settlement Agreement		Per Board Decision	
1	OM&A Expenses	\$15,803,311		\$14,936,903		\$14,497,852	
2	Amortization/Depreciation	\$4,756,246		\$5,531,840		\$5,198,516	
3	Property Taxes	\$155,664		\$155,664		\$155,664	
5	Income Taxes (Grossed up)	\$ -		\$ -		\$ -	
6	Other Expenses	\$ -					
7	Return						
	Deemed Interest Expense	\$3,792,294		\$3,740,490		\$3,770,596	
	Return on Deemed Equity	\$4,757,910		\$4,897,362		\$4,936,779	
в	Service Revenue Requirement						
D	(before Revenues)	\$29,265,424		\$29,262,259		\$28,559,407	
9	Revenue Offsets	\$1,299,379		\$1,353,379		\$1,353,379	
0	Base Revenue Requirement	\$27,966,045		\$27,908,880		\$27,206,028	
	(excluding Tranformer Owership Allowance credit adjustment)			<u>, , , , , , , , , , , , , , , , , </u>			
1	Distribution revenue	\$27,966,045		\$27,908,879		\$27,206,028	
2	Other revenue	\$1,299,379		\$1,353,379		\$1,353,379	
3	Total revenue	\$29,265,424		\$29,262,258		\$28,559,407	
4	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	(\$0)	(1)	(\$1)	(1)	\$0	(1)

<u>Notes</u> (1)

Line 11 - Line 8

## Appendix E

## Income Tax/PILs Work Form



Utility Name	Cambridge and North Dumfries Hydro Inc.
Assigned EB Number	EB-2013-0116
Name and Title	Grant Brooker, Manager, Regulatory Affairs
Phone Number	519.621.8405 ext 2340
Email Address	gbrooker@camhydro.com
Date	August 28,2014
COS Re-based Year	2010

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

Last

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come Tax/PILs orm for 2014 Fil	ers	
	Version	2.0
3		

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applications, the onus remains on the applicant to ensure the accuracy of

Algoma Power Inc. Atikokan Hydro Inc. Attawapiskat Power Corp. **Bluewater Power Distribution Corporation** Brant County Power Inc. Brantford Power Inc. Burlington Hydro Inc. Cambridge and North Dumfries Hydro Inc. Canadian Niagara Power Inc. - Eastern Ontario Power Canadian Niagara Power Inc. - Fort Erie Canadian Niagara Power Inc. - Port Colborne Hydro Inc. Centre Wellington Hydro Ltd. **Clinton Power Corporation COLLUS Power Corporation** Cooperative Hydro Embrun Inc. E.L.K. Energy Inc. Enersource Hydro Mississauga Inc. Entegrus Powerlines Inc. - Chatham-Kent Entegrus Powerlines Inc. - Dutton Entegrus Powerlines Inc. - Newbury Entegrus Powerlines Inc. - Strathroy, Mounth Brydges & Parkhill ENWIN Utilities Ltd. **Erie Thames Powerlines Corporation** Espanola Regional Hydro Distribution Corporation **Essex Powerlines Corporation** Festival Hydro Inc. Festival Hydro Inc. - Hensall Fort Albany Power Corporation Fort Frances Power Corporation Greater Sudbury Hydro Inc. Grimsby Power Inc. Guelph Hydro Electric Systems Inc. Haldimand County Hydro Inc. Halton Hills Hydro Inc. Hearst Power Distribution Company Limited Horizon Utilities Corporation Hydro 2000 Inc. Hydro Hawkesbury Inc. Hydro One Brampton Networks Inc. Hydro One Networks Inc. Hydro Ottawa Limited

Innisfil Hvdro Distribution Systems Limited Kashechewan Power Corporation Kenora Hydro Electric Corporation Ltd. Kingston Hydro Corporation Kitchener-Wilmot Hydro Inc. Lakefront Utilities Inc. Lakeland Power Distribution Ltd. London Hvdro Inc. Midland Power Utility Corporation Milton Hydro Distribution inc. Newmarket - Tay Power Distribution Ltd. - Newmarket Newmarket - Tay Power Distribution Ltd. - Tay Niagara Peninsula Energy Inc. - Niagara Falls Niagara Peninsula Energy Inc. - Peninsula West Niagara-on-the-Lake Hydro Inc. Norfolk Power Distribution Inc. North Bay Hydro Distribution Limited Northern Ontario Wires Inc. Oakville Hydro Electricity Distribution Inc. **Orangeville Hydro Limited Orillia Power Distribution Corporation** Oshawa PUC Networks Inc. Ottawa River Power Corporation Parry Sound Power Corporation Peterborough Distribution Incorporated PowerStream Inc. - Barrie PowerStream Inc. - South PUC Distribution Inc. Renfrew Hydro Inc. Rideau St. Lawrence Distribution Inc. Sioux Lookout Hydro Inc. St. Thomas Energy Inc. Thunder Bay Hydro Electricity Distribution Inc. Tillsonburg Hydro Inc. Toronto Hydro-Electric System Limited Veridian Connections Inc. Veridian Connections Inc. - Gravenhurst Wasaga Distribution Inc. Waterloo North Hydro Inc. Welland Hydro-Electric System Corp. Wellington North Power Inc. West Coast Huron Energy Inc. West Perth Power Inc. Westario Power Inc. Whitby Hydro Electric Corporation Woodstock Hydro Services Inc.



# Income T Workform foi

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

# Tax/PILs r 2014 Filers

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		ę	\$ 131,858,418	
Return on Ratebase				
Deemed ShortTerm Debt %	4.00%	т	\$ 5,274,337	W = S * T
Deemed Long Term Debt %	56.00%	υS	\$ 73,840,714	X = S * U
Deemed Equity %	40.00%	v S	\$ 52,743,367	Y = S * V
Short Term Interest Rate	2.11%	zS	\$111,289	$AC = W^*Z$
Long Term Interest	4.96%	AA S	\$ 3,659,307	AD = X * AA
Return on Equity (Regulatory Income)	9.36%	АВ	\$ 4,936,779	AE = Y * AB
Return on Rate Base			\$ 8,707,375	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	No	No
Yes	Yes	Yes
res	res	tes
No	No	No
No	No	No
No	No	No
Yes	Yes	Yes
	•	
No	No	No



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	29,316,535		29,316,535
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	525,346		525,346
2	Distribution System - pre 1988	24,878,489		24,878,489
8	General Office/Stores Equip	5,810,752		5,810,752
10	Computer Hardware/ Vehicles	0		0
10.1	Certain Automobiles	0		0
12	Computer Software	436,264		436,264
13 ₁	Lease # 1	0		0
13 ₂	Lease #2	0		0
13 ₃	Lease # 3	0		0
13 ₄	Lease # 4	0		0
14	Franchise	0		0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	190,429		190,429
42	Fibre Optic Cable	0		0
43.1	Certain Energy-Efficient Electrical Generating Equipment	0		0
43.2	Certain Clean Energy Generation Equipment	0		0
45	Computers & Systems Software acq'd post Mar 22/04	2,703		2,703
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	0		0
47	Distribution System - post February 2005	36,568,034		36,568,034
50	Data Network Infrastructure Equipment - post Mar 2007	1,230,215		1,230,215
52	Computer Hardware and system software	0		0
95	CWIP	3,827,597		3,827,597
3	Buildings - pre 1990	625,728		625,728
6	Buildings - after 1990	27,604		27,604
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	103,439,696	0	103,439,696



### Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				1,699,473
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	0	x 1/2 =	0	
		=	0	0
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtota	I		_	1,699,473
Deductions				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtota	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance				1,699,473
Current Year Deduction		1,699,473	x 7% =	118,963
Cumulative Eligible Capital - Closing Balance				1,580,510



### Schedule 13 Tax Reserves - Historical

### **Continuity of Reserves**

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Canital Caina Decomica es 40(4)			0
Capital Gains Reserves ss.40(1) Tax Reserves Not Deducted for accounting po			0
	urposes		
Reserve for doubtful accounts ss. 20(1)(I)			0
Reserve for goods and services not delivered			0
ss. 20(1)(m)			
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
Financial Statement Reserves (not deductible	for Tax Purposes)		-
General Reserve for Inventory Obsolescence			0
(non-specific)			Ŭ
General reserve for bad debts			0
Accrued Employee Future Benefits:	2,134,935		2,134,935
- Medical and Life Insurance			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			0
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)			0
Other			0
			0
			0
Total	2,134,935	0	2,134,935



### 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

Net Capital Loss Carry Forward Deduction	Total	Non- Distribution Portion	Utility Balance
Actual Historic	138,126		138,126



### Adjusted Taxable Income - Historic Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	Α	5,646,000		5,646,000
Additions:				•
Interest and penalties on taxes	103	707		707
Amortization of tangible assets	104	4,919,000		4,919,000
Amortization of intangible assets	106	,,		0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111			0
Charitable donations	112	10,700		10,700
Taxable Capital Gains	113	10,100		.0,.00
Political Donations	110			0
Deferred and prepaid expenses	114			0
Scientific research expenditures deducted on financial statements	118	184,747		184,747
Capitalized interest	110	104,747		104,747
Non-deductible club dues and fees	119			0
		44,000		0
Non-deductible meals and entertainment expense	121	11,888		11,888
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125			0
Reserves from financial statements- balance at end of year	126	2,134,935		2,134,935
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			C
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions	l			1
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	200			0
Pensions	292			0
Non-deductible penalties	292			0
	293			0
	294			0
ARO Accretion expense	290			0
Capital Contributions Received (ITA 12(1)(x))		49,717		49,717
		49,717		49,717
Lease Inducements Received (ITA 12(1)(x))				
Deferred Revenue (ITA 12(1)(a))				
Prior Year Investment Tax Credits received				

				0
				0
				0
				0
				0
				0
				0
				0
				0
Total Additions		7,311,694	0	7,311,694
		- , ,		.,,
Deductions:				
Gain on disposal of assets per financial statements	401	36,000		36,000
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	8,825,089		8,825,089
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	118,963		118,963
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411	120,331		120,331
Tax reserves claimed in current year	413			0
Reserves from financial statements - balance at beginning of year	414	2,037,105		2,037,105
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
Other deductions: (Please explain in detail the nature of the item)				
Interest capitalized for accounting deducted for tax	390			0
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
	393			0
	394			0
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received				0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				0
				0
				0
				0
				0
				0
				0
				0
Total Deductions		11,137,488	0	11,137,488
		11,137,400	0	11,137,400
Net Income for Tax Purposes		1,820,206	0	1,820,206
	1 1	.,520,200	v	.,520,200
Charitable donations from Schedule 2	311	10,700		10,700
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			C
Net-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and</i>	332			C
calculation in Manager's summary)				
Limited partnership losses of preceding taxation years from Schedule 4	335			C
TAXABLE INCOME		1,809,506	0	1,809,506



### **PILs Tax Provision - Historic Year**

Note: Input the actual information from the tax returns for the historic year.				Wires Only	
Regulatory Taxable Income					\$ 1,809,506 <b>A</b>
Ontario Income Taxes Income tax payable	Ontario Income Tax	6.63% B	\$ 119,9	12 C = A * B	
Small business credit	Ontario Small Business Threshold Rate reduction (negative)	\$ 500,000 <b>D</b> E		F = D * E	
Ontario Income tax					\$ 119,912 J = C + F
Combined Tax Rate and PILs	Effective Ontario Tax Rate Federal tax rate Combined tax rate		6.63% 38.00%	K=J/A L	44.63% <b>M = K + L</b>
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits					\$         807,524         N = A * M           \$         62,928         O           \$         416,187         P           \$         479,115         Q = O + P
Corporate PILs/Income Tax Provi	sion for Historic Year				\$ 328,409 R = N - Q



#### Schedule 8 CCA - Bridge Year

Class	Class Description	CC Regulated Historic Year	Additions	Disposals (Negative)	 C Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	
1	Distribution System - post 1987	\$ 29,316,535			\$ 29,316,535	\$	-
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ 525,346			\$ 525,346	\$	-
2	Distribution System - pre 1988	\$ 24,878,489			\$ 24,878,489	\$	-
8	General Office/Stores Equip	\$ 5,810,752	\$ 229,015		\$ 6,039,767	\$	114,508
10	Computer Hardware/ Vehicles	\$ -	\$ -	\$-	\$ -	\$	-
10.1	Certain Automobiles	\$ -			\$ -	\$	-
12	Computer Software	\$ 436,264	\$ 307,390		\$ 743,654	\$	153,695
13 1	Lease # 1	\$ -			\$ -	\$	-
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	\$ 190,429			\$ 190,429	\$	-
42	Fibre Optic Cable	\$ -			\$ -	\$	-
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$	-
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$	-
45	Computers & Systems Software acq'd post Mar 22/04	\$ 2,703			\$ 2,703	\$	-
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ -			\$ -	\$	-
47	Distribution System - post February 2005	\$ 36,568,034	\$ 13,871,717	-\$ 1,121	\$ 50,438,630	\$	6,935,298
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 1,230,215	\$ 780,861	-\$ 155,592	\$ 1,855,484	\$	312,635
52	Computer Hardware and system software	\$ -			\$ -	\$	-
95	CWIP	\$ 3,827,597			\$ 3,827,597	\$	-
3	Buildings - pre 1990	\$ 625,728			\$ 625,728	\$	-
6	Buildings - after 1990	\$ 27,604			\$ 27,604	\$	-
					\$ -	\$	-
					\$ -	\$	-
					\$ -	\$	-
					\$ -	\$	-
					\$ -	\$	-
					\$ -	\$	-
					\$ -	\$	-
					\$ -	\$	
	TOTAL	\$ 103,439,696	\$ 15,188,983	-\$ 156,713	\$ 118,471,966	\$	7,516,135

Re	educed UCC	Rate %	Bric	Bridge Year CCA		End of Bridge Year
\$	29,316,535	4%	\$	1,172,661	\$	28,143,874
\$	525,346	<b>6%</b>	\$	31,521	\$	493,825
\$	24,878,489	<mark>6%</mark>	\$	1,492,709	\$	23,385,780
\$	5,925,260	20%	\$	1,185,052	\$	4,854,715
\$	-	30%	\$	-	\$	-
\$	-	30%	\$	-	\$	-
\$	589,959	100%	\$	589,959	\$	153,695
\$	-		\$	-	\$	-
\$	-		\$	-	\$	-
\$	-		\$	-	\$	-
\$	-		\$	-	\$	-
\$	-		\$	-	\$	-
\$	190,429	8%	\$	15,234	\$	175,195
\$	-	12%	\$	-	\$	-
\$	-	30%	\$	-	\$	-
\$	-	<b>50%</b>	\$	-	\$	-
\$	2,703	45%	\$	1,216	\$	1,487
\$	-	30%	\$	-	\$	-
\$	43,503,332	8%	\$	3,480,267	\$	46,958,363
\$	1,542,850	55%	\$	848,567	\$	1,006,917
\$	-	100%	\$	-	\$	-
\$	3,827,597		\$	-	\$	3,827,597
\$	625,728	5%	\$	31,286	\$	594,442
\$	27,604	10%	\$	2,760	\$	24,844
\$	-		\$	-	\$	-
\$	-		\$	-	\$	-
\$	-		\$	-	\$	-
\$	-		\$	-	\$	-
\$	-		\$	-	\$	-
\$	-		\$	-	\$	-
\$	-		\$	-	\$	-
\$	-		\$	-	\$	-
\$	110,955,831		\$	8,851,234	\$	109,620,732



## Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital			Ľ	1,580,510
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	0	x 1/2 =	0	
		=	0	0
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtota	I		_	1,580,510
Deductions				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtota	0	x 3/4 =	-	0
Cumulative Eligible Capital Balance				1,580,510
Current Year Deduction		1,580,510	x 7% =	110,636
Cumulative Eligible Capital - Closing Balance				1,469,874



#### 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)	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
Even de l'Alexande Desenvers (est de la strible (es Tas Damas es)								
Financial Statement Reserves (not deductible for Tax Purposes)	<u>^</u>					<u>^</u>		
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	0		0	0.450.000	0.404.005	0	0	
Accrued Employee Future Benefits:	2,134,935		2,134,935	2,156,000	2,134,935	2,156,000	21,065	
- 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	2,134,935	0	2,134,935	2,156,000	2,134,935	2,156,000	21,065	0



### **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	138,126
Application of Loss Carry Forward to reduce taxable income in Bridge Year	
Other Adjustments Add (+) Deduct (-)	
Balance available for use in Test Year	138,126
Amount to be used in Bridge Year	
Balance available for use post Bridge Year	138,126



### Adjusted Taxable Income - Bridge Year

	T2S1 line #	Total for Regulated Utility
Income before PILs/Taxes	Α	2,642,633
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets	104	4,152,206
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	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	10,000
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	2,156,000
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	
Apprenticeship Tax Credits	295	36,833
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		
	-	
Total Additions		6,355,039
Deductions:	1 1	0,000,000
Gain on disposal of assets per financial		
statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	8,851,234
Terminal loss from Schedule 8	404	- / / -
Cumulative eligible capital deduction from Schedule 10	405	110,636
Allowable business investment loss	406	
Deferred and prepaid expenses	400	
Scientific research expenses claimed in year	409	
Tax reserves claimed in current year	413	0
Reserves from financial statements - balance		0.404.005
at beginning of year	414	2,134,935
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)		
•		



### Adjusted Taxable Income - Bridge Year

TAXABLE INCOME		-2,099,132
Limited partnership losses of preceding taxation years from Schedule 4	335	
Net-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation</i> and calculation in Manager's summary)	332	
Non-capital losses of preceding taxation years from Schedule 4	331	
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	
Charitable donations from Schedule 2	311	
Net Income for Tax Purposes		-2,099,132
		11,096,804
Total Deductions		11 006 207
Financing fees for tax ITA 20(1)(e) and (e.1)		
to income		
Lease Inducement Book Amortization credit		
Principal portion of lease payments		
Inducement to cost of Leaseholds Deferred Revenue - ITA 20(1)(m) reserve		
ITA 13(7.4) Election - Apply Lease		
ITA 13(7.4) Election - Capital Contributions Received		
ARO Payments - Deductible for Tax when Paid		
	394	
	393	
deferral and variance accounts	392	
Non-taxable imputed interest income on		
for tax Capital Lease Payments	390 391	



#### **PILS Tax Provision - Bridge Year**

						Wires Only
Regulatory Taxable Income					ļ	-\$ 2,099,132 <b>A</b>
Ontario Income Taxes Income tax payable	Ontario Income Tax	4.50%	в	\$ -	C = A * B	
Small business credit	Ontario Small Business Threshold Rate reduction	\$ - -7.00%	D E	\$ -	F = D * E	
Ontario Income tax					I	\$- J = C + F
Combined Tax Rate and PILs	Effective Ontario Tax Rate Federal tax rate Combined tax rate			0.00% 0.00%	K = J / A L	0.00% <b>M</b> = K + L
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits						\$ - N = A * M \$ 36,833 O P \$ 36,833 Q = O + P
Corporate PILs/Income Tax Provi	sion for Bridge Year				l	\$ - 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)	 C Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduc	ed UCC	Rate %	Te	st Year CCA	UCO	C End of Test Year
1	Distribution System - post 1987	\$	28,143,874			\$ 28,143,874	\$ -	\$ 2	3,143,874	4%	\$	1,125,755	\$	27,018,119
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$	493,825			\$ 493,825	\$ -	\$	493,825	6%	\$	29,630	\$	464,196
2	Distribution System - pre 1988	\$	23,385,780			\$ 23,385,780	\$ -	\$ 2	3,385,780	6%	\$	1,403,147	\$	21,982,633
8	General Office/Stores Equip	\$	4,854,715	189,400		\$ 5,044,115	\$ 94,700	\$	1,949,415	20%	\$	989,883	\$	4,054,232
10	Computer Hardware/ Vehicles	\$	-	0		\$ -	\$ -	\$	-	30%	\$	-	\$	-
10.1	Certain Automobiles	\$	-			\$ -	\$ -	\$	-	30%	\$	-	\$	-
12	Computer Software	\$	153,695	1,334,048		\$ 1,487,743	\$ 667,024	\$	820,719	100%	\$	820,719	\$	667,024
13 1	Lease # 1	\$	-			\$ -	\$ -	\$	-		\$	-	\$	-
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 B	\$	175,195			\$ 175,195	\$-	\$	175,195	8%	\$	14,016	\$	161,179
	Fibre Optic Cable	\$	-			\$ -	\$-	\$	-	12%	\$	-	\$	-
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$	-			\$ -	\$-	\$	-	<b>30%</b>	\$	-	\$	-
	Certain Clean Energy Generation Equipment	\$	-			\$ -	\$-	\$	-	<b>50%</b>	\$	-	\$	-
45	Computers & Systems Software acq'd post Mar 22/04	\$	1,487			\$ 1,487	\$-	\$	1,487	45%	\$	669	\$	818
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$	-			\$ -	\$-	\$	-	30%	\$	-	\$	-
47	Distribution System - post February 2005	\$	46,958,363	12,254,434		\$ 59,212,797	\$ 6,127,217	\$ 5	3,085,580	8%	\$	4,246,846	\$	54,965,951
50	Data Network Infrastructure Equipment - post Mar 2007	\$	1,006,917	1,271,500		\$ 2,278,417	\$ 635,750	\$	1,642,667	55%	\$	903,467	\$	1,374,950
	Computer Hardware and system software	\$	-			\$ -	\$-	\$	-	100%	\$	-	\$	-
95	CWIP	\$	3,827,597			\$ 3,827,597	\$-	\$	3,827,597	0%	\$	-	\$	3,827,597
	Buildings - pre 1990	\$	594,442			\$ 594,442	\$-	\$	594,442	5%	\$	29,722	\$	564,720
6	Buildings - after 1990	\$	24,844			\$ 24,844	\$-	\$	24,844	10%	\$	2,484	\$	22,360
						\$ -	\$-	\$	-	0%	\$	-	\$	-
						\$ -	\$-	\$	-	0%	\$	-	\$	-
						\$ -	\$-	\$	-	0%	\$	-	\$	-
						\$ -	\$-	\$	-	0%	\$	-	\$	-
						\$ -	\$-	\$	-	0%	\$	-	\$	-
						\$ -	\$-	\$	-	0%	\$	-	\$	-
						\$ -	\$-	\$	-	0%	\$	-	\$	-
						\$ -	\$-	\$	-	0%	\$	-	\$	
	TOTAL	\$	109,620,733	\$ 15,049,382	\$ -	\$ 124,670,115	\$ 7,524,691	\$ 11	7,145,424		\$	9,566,337	\$	115,103,778



### Schedule 10 CEC - Test Year

Cumulative Eligible Capital				Γ	1,469,874
Additions Cost of Eligible Capital Property Acquired during Test Year		0			
Other Adjustments		0			
	Subtotal	0	x 3/4 =	0	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	)	0	x 1/2 =	0	0
Amount transferred on amalgamation or wind-up of subsidiary		0	=	0	0
	Subtotal	Ŭ		-	1,469,874
Deductions					
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					1,469,874
Current Year Deduction (Carry Forward to Tab "Test Year Taxable In-	come")		1,469,874	x 7% =	102,891
Cumulative Eligible Capital - Closing Balance					1,366,983



#### Schedule 13 Tax Reserves - Test Year

#### Continuity of Reserves

				Test Year A	djustments			
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:	2,156,000		2,156,000	2,068,000	2,156,000	2,068,000	-88,000	
- 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	2,156,000	0	2,156,000	2,068,000	2,156,000	2,068,000	-88,000	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		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	138,126		138,126
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	138,126	0	138,126
Amount to be used in Test Year			0
Balance available for use post Test Year	138,126	0	138,126



### Taxable Income - Test Year

Taxable Income - Test Year	[	Test Year Taxable Income
Net Income Before Taxes		4,936,779
	T2 S1 line #	
Additions:	102	
Interest and penalties on taxes	103	
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104	4,959,263
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	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment	404	10.000
expense	121	10,000
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	2,068,000
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)		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
	201	
Pensions	292	
Non-deductible penalties	293	
	294	
	201	
Apprenticeship Tax Credits	295	77,500
	296	
	297	
	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		
		7 444 700
Total Additions		7,114,763
Deductions:		
Gain on disposal of assets per financial	401	
statements		
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	9,566,337
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from	405	102,891
Schedule 10 CEC	-00	102,091
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves end of year	413	0
Reserves from financial statements - balance at		0.450.000
beginning of year	414	2,156,000
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	500	
nature of the item)		
Interest capitalized for accounting deducted for		
tax	390	
	390	
Capital Lease Payments	390	

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)		
otal Deductions		11,825,22
IET INCOME FOR TAX PURPOSES		226,31
Charitable donations	311	
axable dividends received under section 112 or 13	320	
Ion-capital losses of preceding taxation years from Schedule 7-1	331	
let-capital losses of preceding taxation years Please show calculation)	332	
imited partnership losses of preceding taxation ears from Schedule 4	335	
REGULATORY TAXABLE INCOME		226,31



#### **PILs Tax Provision - Test Year**

						Wir	es Only
Regulatory Taxable Income						\$	226,314 <b>A</b>
Ontario Income Taxes Income tax payable	Ontario Income Tax	4.50%	в	\$ 10,184	C = A * B		
Small business credit	Ontario Small Business Threshold Rate reduction	\$- -7.00%	D E	\$ -	F = D * E		
Ontario Income tax						\$	10,184 <b>J = C + F</b>
Combined Tax Rate and PILs	Effective Ontario Tax Rate Federal tax rate Combined tax rate			4.50% 11.00%	K = J / A L		15.50% <b>M = K + L</b>
Total Income Taxes						\$	35,079 N = A * M
Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits						\$ \$	77,500 O P 77,500 Q = O + P
Corporate PILs/Income Tax Provis	sion for Test Year					\$	- R = N - Q
Corporate PILs/Income Tax Provisio	on Gross Up ¹			84.50%	S = 1 - M	\$	- T = R / S - R
Income Tax (grossed-up)						\$	- U = R + T

Note:

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

## Appendix F

## EDDVAR Continuity Schedules



### Deferral/Variance Account Workform for 2014 Filers

Versio	n 2.2

Utility Name	Cambridge and North Dumfries Hydro Inc.	
Service Territory	(if applicable)	
Assigned EB Number	EB-2013-0116	
Name of Contact and Title	Grant Brooker Manager, Regulatory Affairs	
Phone Number	519-621-8405 Ext 2340	
Email Address	gbrooker@camhydro.com	

#### **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 represent input cells.

Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

White cells contain fixed values, automatically generated 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 reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.



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					\$0 \$0
5 6	RSVA - Power (excluding Global Adjustment) RSVA - Global Adjustment	1588 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
0	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	
	Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0				\$0				
	RSVA - Global Adjustment	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Group 2 Accounts											
1	Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508					\$0					\$0
12	Other Regulatory Assets - Sub-Account - Pension Contributions	1508					\$0					\$0
3	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0					\$0
4	Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508										
	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -											
15	Ontario Clean Energy Benefit Act ⁸	1508										
6	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508										
17	Other Regulatory Assets - Sub-Account - Other 4	1508					\$0					\$0
8	Retail Cost Variance Account - Retail	1518					\$0					\$0
9	Misc. Deferred Debits	1525					\$0					\$0
20	Renewable Generation Connection Capital Deferral Account	1531										
21	Renewable Generation Connection OM&A Deferral Account	1532										
22	Renewable Generation Connection Funding Adder Deferral Account	1533										
23 24	Smart Grid Capital Deferral Account	1534 1535										
24 25	Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account	1535										
26	Retail Cost Variance Account - STR	1548					\$0					\$0
27	Board-Approved CDM Variance Account	1567										¢0
28	Extra-Ordinary Event Costs	1572					\$0					\$0
29	Deferred Rate Impact Amounts	1574					\$0					\$0
80 81	RSVA - One-time Other Deferred Credits	1582 2425					\$0 \$0					\$0 \$0
51	Group 2 Sub-Total	2425	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
			¢0		ţ.	ψŪ		ψu	Ç.	Ç.		
32	Deferred Payments in Lieu of Taxes	1562					\$0					\$0
	PILs and Tax Variance for 2006 and Subsequent Years	1592										
33	(excludes sub-account and contra account below) PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT						\$0					\$0
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

							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										
41	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
42	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
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.

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 desarch regional growth in the board expects that any principal as of January 1, 2011 will require a variance account for OCEB purposes... The Board expects that any principal

by a dependence of the second se

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 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-EA, 2-EB 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)



### Deferral/Variance Ac for 2014 I

						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 Intere Amounts as o 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	1586	\$0				\$0	\$0				
RSVA - Power (excluding Global Adjustment)	1588	\$0				\$0	\$0				
RSVA - Global Adjustment	1589 1590	\$0 \$0				\$0 \$0	\$0 \$0				
Recovery of Regulatory Asset Balances											
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0 \$0				\$0	\$0 \$0				
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595					\$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				
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) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0 \$0	\$U \$0			\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	
RSVA - Global Adjustment	1589	\$0	\$0			\$0	\$0 \$0	\$0 \$0		\$0	
Group 2 Accounts											
•											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0	\$0				
Dther Regulatory Assets - Sub-Account - Pension Contributions Dther Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508 1508	\$0 \$0				\$0 \$0	\$0 \$0				
Differ Regulatory Assets - Sub-Account - Defended FRS Transition Costs	1508	<b>\$</b> 0				\$U	<b>Ф</b> О				
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	1500										
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				
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	1534										
Smart Grid OM&A Deferral Account	1535 1536										
Smart Grid Funding Adder Deferral Account Retail Cost Variance Account - STR	1536	\$0				\$0	\$0				
Board-Approved CDM Variance Account	1546	<b>\$</b> 0				\$U	\$U				
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				
RSVA - One-time	1582	\$0				\$0	\$0				
Other Deferred Credits	2425	\$0				\$0	\$0				
Group 2 Sub-Total		\$0	\$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	1592										
excludes sub-account and contra account below)	1002	\$0				\$0	\$0				
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT nput Tax Credits (ITCs)	1592	\$0				\$0	\$0				
otal of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$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}	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	\$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 [®] Accounting Changes Under CGAAP Balance + Return Component [®]	1575 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	\$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

#### For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs wril 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 disput For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transact 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 oblig If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to December 5 Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded from Ja 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 re 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 invices as of January 1 balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the ' 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in cell F3 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 A Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



### Deferral/Variance Ac for 2014 I

	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 Inter Amounts as Dec-31-07	
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	1586	\$0 \$0				\$0	\$0					
RSVA - Power (excluding Global Adjustment) RSVA - Global Adjustment	1588 1589	\$0 \$0				\$0 \$0	\$0 \$0					
Recovery of Regulatory Asset Balances	1589	\$0 \$0				\$0 \$0	\$U \$0					
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0				\$0	\$0					
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0 \$0				\$0 \$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					
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 \$0	\$0 \$0		\$0 \$0	\$0 \$0		
RSVA - Global Adjustment	1589	\$0 \$0	\$C \$C			\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0		
	1565	40	φu	φυ	40	φU	φU	φU	φŪ	φŪ		
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					
Retail Cost Variance Account - Retail	1518	\$0				\$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 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											
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0					
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0					
RSVA - One-time	1582	\$0				\$0	\$0					
Other Deferred Credits	2425	\$0				\$0	\$0					
Group 2 Sub-Total		\$0	\$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	1592											
excludes sub-account and contra account below)	1002	\$0				\$0	\$0					
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	\$C	\$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	\$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 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 [®] Accounting Changes Under CGAAP Balance + Return Component [®]	1575 1576										
The following is not included in the total claim but are included on a memo basis:											I
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				\$0
Disposition and Recovery of Regulatory Balances ⁷	1595	\$0				\$0	\$0				\$0

#### For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs wril 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 disput For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transact 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 oblig If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to December 5 Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded from Ja 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 re 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 invices as of January 1 balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the ' 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in cell F3 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 A Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



### Deferral/Variance Ac for 2014 I

						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 Intere Amounts as o 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	\$0				
RSVA - Retail Transmission Connection Charge	1586 1588	\$0 \$0				\$0 \$0	\$0 \$0				
RSVA - Power (excluding Global Adjustment) RSVA - Global Adjustment	1588	\$0 \$0				\$0 \$0	\$0 \$0				
Recovery of Regulatory Asset Balances	1589	\$0 \$0				\$0 \$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 (2010) ⁷	1595	\$0 \$0				\$0	\$0				
soposition and recovery relation regulatory balances (2011)	1000	φυ				φυ	φυ				
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	\$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	\$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										1
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -											1
Dntario Clean Energy Benefit Act ⁸	1508										1
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508										1
Dther Regulatory Assets - Sub-Account - Other 4		\$0					\$0				1
Retail Cost Variance Account - Retail	1508 1518	\$0 \$0				\$0 \$0	\$U \$0				
Alise. Deferred Debits	1525	\$0 \$0				\$0	\$0 \$0				
Renewable Generation Connection Capital Deferral Account	1531	ψu				Ç0	ţ.				1
Renewable Generation Connection OM&A Deferral Account	1532										1
Renewable Generation Connection Funding Adder Deferral Account	1533										I
Smart Grid Capital Deferral Account	1534										1
Smart Grid OM&A Deferral Account	1535										
Smart Grid Funding Adder Deferral Account	1536										
Retail Cost Variance Account - STR	1548 1567	\$0				\$0	\$0				í.
Board-Approved CDM Variance Account Extra-Ordinary Event Costs	1567	\$0				\$0	\$0				1
Deferred Rate Impact Amounts	1574	\$0 \$0				\$0	\$0				
RSVA - One-time	1582	\$0				\$0	\$0				
Other Deferred Credits	2425	\$0				\$0	\$0				
Group 2 Sub-Total		\$0	\$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	1592										
excludes sub-account and contra account below)	1002	\$0				\$0	\$0				
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT nput Tax Credits (ITCs)	1592	\$0				\$0	\$0				
otal of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

						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	\$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 [®] Accounting Changes Under CGAAP Balance + Return Component [®]	1575 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	\$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

#### For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs wril 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 disput For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transact 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 re 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 invices as of January 1 balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the ' 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in cell F3 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 A Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



## Deferral/Variance Ac for 2014 I

						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				\$0
RSVA - Wholesale Market Service Charge	1580	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Network Charge	1584	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment)	1586 1588	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
RSVA - Power (excluding Global Adjustment) RSVA - Global Adjustment	1589	\$0 \$0				\$0	\$0 \$0				\$0
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
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				\$0
	10000	φu				Ç0	ψu				ψu
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			\$0	
RSVA - Global Adjustment	1589	\$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	)		\$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
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 Carrying	1508										
Charges	1508										
Other Regulatory Assets - Sub-Account - Other 4	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Renewable Generation Connection Capital Deferral Account	1531					\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account	1532					\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534 1535					\$0 \$0	\$0 \$0				\$0 \$0
Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account	1535					\$0 \$0	ֆՍ ՏՕ				\$0
Retail Cost Variance Account - STR	1548	\$0	-\$421			-\$421	\$0 \$0				\$0
Board-Approved CDM Variance Account	1567	φu φu	¢121			ψ. <u>-</u> .	ψο				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$0	-\$421	\$0	\$0	) -\$421	\$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	1592										
(excludes sub-account and contra account below)		\$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	-\$421	\$0	) \$0	-\$421	\$0	\$0	\$0	\$0	\$0

						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		\$0	-\$421	\$0	\$0	-\$421	\$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	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 Component9	1576	1									
The following is not included in the total claim but are included on a memo basis:											I.
Deferred PILs Contra Account 5	1563	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years -	1592										
Sub-Account HST/OVAT Contra Account		\$0				\$0	\$0				\$0
Disposition and Recovery of Regulatory Balances ⁷	1595	\$0				\$0	\$0				\$0

#### For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs wril 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 disput For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transact 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 oblig If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to December 5 Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded from Ja 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 re 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 invices as of January 1 balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the ' 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in cell F3 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 A Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



### Deferral/Variance Ac for 2014 I

						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
Group 1 Accounts											
LV Variance Account	1550	\$0	\$40,058			\$40,058	\$0	-\$4,546			-\$4,546
RSVA - Wholesale Market Service Charge	1580	\$0	-\$2,015,049			-\$2,015,049	\$0				\$33,536
RSVA - Retail Transmission Network Charge	1584	\$0	\$1,361,658			\$1,361,658	\$0				\$15,544
RSVA - Retail Transmission Connection Charge	1586	\$0	\$156,488			\$156,488	\$0				\$29,340
RSVA - Power (excluding Global Adjustment)	1588	\$0	-\$241,912			-\$241,912	\$0				\$46,362
RSVA - Global Adjustment	1589 1590	\$0 \$0	-\$478,254			-\$478,254	\$0 \$0				-\$30,539
Recovery of Regulatory Asset Balances						\$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
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0	\$3,870,677	\$10,576,096		-\$6,705,419	\$0		\$732,621		-\$785,235
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0				\$0	\$0				\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$2,693,666	\$10,576,096	\$0	-\$7,882,430	\$0	\$37,083	\$732,621	\$0	-\$695,538
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$3,171,920	\$10,576,096	\$0	-\$7,404,176	\$0			ŝ	
RSVA - Global Adjustment	1589	\$0	-\$478,254	\$0		-\$478,254	\$0			\$0	
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				\$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
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -											
Ontario Clean Energy Benefit Act8	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying		1									i
Charges	1508										
Other Regulatory Assets - Sub-Account - Other 4	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0	\$1,850			\$1,850	\$0				\$229
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account	1532 1533	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
Renewable Generation Connection Funding Adder Deferral Account Smart Grid Capital Deferral Account	1533	\$0 \$0				\$0 \$0	\$0 \$0				\$0
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	-\$421	\$133			-\$288	\$0				\$0
Board-Approved CDM Variance Account	1567					\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0	\$0			\$0	\$0	\$0			\$0
Group 2 Sub-Total		-\$421	\$1,983	\$0	\$0	\$1,562	\$0	\$229	\$0	\$0	\$229
Deferred Payments in Lieu of Taxes	1562	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years	1592										
(excludes sub-account and contra account below)		\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0	-\$29,097			-\$29,097	\$0	-\$69			-\$69
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$421	\$2,666,552	\$10,576,096	\$0	-\$7,909,965	\$0	\$37,243	\$732,621	\$0	-\$695,378

						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		-\$421	\$2,666,552	\$10,576,096	\$0	-\$7,909,965	\$0	\$37,243	\$732,621	\$0	-\$695,378
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	\$3,424,107			\$3,424,107	\$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									
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	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years -	1592										
Sub-Account HST/OVAT Contra Account Disposition and Recovery of Regulatory Balances ⁷	4505	\$0				\$0	\$0				\$0
Disposition and Recovery of Regulatory Balances	1595	\$0				\$0	\$0				\$0

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Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs wril 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 disput For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transact Please describe "other" components of 1508 and add more component lines if necessary.

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Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance A Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



## Deferral/Variance Ac for 2014 I

						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
Group 1 Accounts													
LV Variance Account	1550	\$40,058	\$87,098			\$127,156	-\$4,546	\$1,332			-\$3,214	\$127,156	\$80,494
RSVA - Wholesale Market Service Charge	1580	-\$2,015,049	-\$748,618			-\$2,763,667	\$33,536	-\$46,722			-\$13,186	-\$2,763,667	-\$1,827,140
RSVA - Retail Transmission Network Charge	1584	\$1,361,658	\$1,100,382			\$2,462,040	\$15,544	\$29,799			\$45,343	\$2,462,040	\$127,292
RSVA - Retail Transmission Connection Charge	1586	\$156,488	\$519,496			\$675,984	\$29,340	\$1,363			\$30,703	\$675,984	\$233,309
RSVA - Power (excluding Global Adjustment)	1588	-\$241,912	\$100,894			-\$141,018	\$46,362	-\$3,799			\$42,563	-\$141,018	-\$715,911
RSVA - Global Adjustment Recovery of Regulatory Asset Balances	1589 1590	-\$478,254 \$0	\$3,554,564			\$3,076,310 \$0		\$50,187			\$19,648 \$0	\$3,076,310 \$0	-\$2,765,403
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0 \$0				\$0 \$0	\$0 \$0				\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0 \$0				\$0 \$0	\$0 \$0				\$0	\$0 \$0	
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	-\$6,705,419	\$5,739,257			-\$966,162	-\$785,235	-\$60.107			-\$845,342	-\$966,162	\$1,964,577
Disposition and Recovery/Refund of Regulatory Balances (2010) Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	-\$6,705,419	\$5,739,257 -\$3,488,901	-\$4,839,431		\$966,162	-\$785,235 \$0		-\$128,779		-\$845,342 \$160,952	\$1,350,530	\$1,964,577 - <b>\$1,506,788</b>
Supportion and recovery/related of regulatory balances (2011)	1090	<b>4</b> 0	-90,400,901	-94,003,431		φ1,330,530	<b>4</b> 0	φ <i>3</i> 2,173	-9120,779		\$100,952	φ1,330,330	-91,500,700
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$7,882,430	\$6,864,172	-\$4,839,431	\$0	\$3,821,173	-\$695,538	\$4,226	-\$128,779	\$0	0 -\$562,533	\$3,821,173	-\$4,409,570
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$7,404,176	\$3,309,608	-\$4,839,431	\$0	\$744,863	-\$664,999	-\$45,961	-\$128,779	\$0	0 -\$582,181	\$744,863	-\$1,644,167
RSVA - Global Adjustment	1589	-\$478,254	\$3,554,564	\$0	\$0	\$3,076,310	-\$30,539	\$50,187	\$0	\$0	\$19,648	\$3,076,310	-\$2,765,403
Group 2 Accounts													
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0	\$0	\$0			\$0	\$0	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0				\$0		ψū			\$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	
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	\$61,157			\$61,157	\$0	\$898			\$898	\$61,157	-\$78,552
Other Regulatory Assets - Sub-Account - Other 4	1508	\$0	\$01,107			\$01,157	\$0 \$0	4000			\$030	\$01,157	-\$70,002
Retail Cost Variance Account - Retail	1518	\$1,850	\$12,998			\$14,848		\$514			\$743	\$14,848	\$26,643
Misc. Deferred Debits	1525	\$0				\$0					\$0	\$0	
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0	\$0	
Renewable Generation Connection OM&A Deferral Account	1532	\$0				\$0					\$0	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0					\$0	\$0	
Smart Grid Capital Deferral Account	1534	\$0				\$0					\$0 \$0	\$0	\$35,196
Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account	1535 1536	\$0 \$0				\$0 \$0					\$0	\$0 \$0	\$12,258
Retail Cost Variance Account - STR	1548	-\$288	\$819			\$531	\$0 \$0				-\$4	\$531	\$807
Board-Approved CDM Variance Account	1567	\$0	çono			\$0					\$0	\$0	<b>\$00</b>
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	
Other Deferred Credits	2425	\$0	\$0			\$0	\$0	\$0			\$0	\$0	\$0
Group 2 Sub-Total		\$1,562	\$74,974	\$0	\$0	\$76,536	\$229	\$1,408	\$0	\$0	0 \$1,637	\$76,536	-\$3,648
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)		\$0				\$0	\$0				\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$29,097	-\$53,387			-\$82,484	-\$69	-\$788			-\$857	-\$82,484	-\$54,512
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$7,909,965	\$6,885,759	-\$4,839,431	\$0	\$3,815,225	-\$695,378	\$4,846	-\$128,779	s	0 -\$561,753	\$3,815,225	-\$4,467,730

						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
LRAM Variance Account	1568	\$0	\$53,771			\$53,771	\$0	\$360			\$360	\$53,771	\$53,771
Total including Account 1568		-\$7,909,965	\$6,939,530	-\$4,839,431	\$0	\$3,868,996	-\$695,378	\$5,206	-\$128,779	\$0	-\$561,393	\$3,868,996	-\$4,413,959
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	\$3,424,107	-\$332,604			\$3,091,503	\$0				\$0	\$3,091,503	-\$326,187
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 i									i i	i i	
The following is not included in the total claim but are included on a memo basis:													
Deferred PILs Contra Account 6	1563	\$0				\$0	\$0				\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years -	1592												
Sub-Account HST/OVAT Contra Account		\$0				\$0	\$0				\$0	\$0	
Disposition and Recovery of Regulatory Balances ⁷	1595	\$0				\$0	\$0				\$0	\$0	-\$140,486

#### For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs wril 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 disput For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transact 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 oblig If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to December 5 Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded from Ja 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 re 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 1 balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the ' 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1576, please provide the value in cell F3 relevant Chapter 2 Appendix (i.e. 2-Et or 2-EE).

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance A Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



### Deferral/Variance Ac for 2014 I

		-												
					201	2								2
Account Descriptions	Account Number	Board-Approved Disposition during 2012	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
Group 1 Accounts														
LV Variance Account	1550						\$207,650		\$2,394			-\$820	\$127,156	-\$1,345
RSVA - Wholesale Market Service Charge	1580						-\$4,590,807		-\$54,247			-\$67,433	-\$2,763,667	-\$53,812
RSVA - Retail Transmission Network Charge	1584 1586						\$2,589,332		\$40,586			\$85,929	\$2,462,040	\$81,535
RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment)	1586						\$909,293 -\$856,929		\$12,878 -\$11,005			\$43,581 \$31,558	\$675,984 -\$141,018	\$40,640 \$40,490
RSVA - Global Adjustment	1589						\$310,907		\$803			\$20,451	\$3,076,310	\$64,868
Recovery of Regulatory Asset Balances	1590						\$0		ψ005			\$0	\$5,070,510	ψ0 <del>1</del> ,000
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						\$998,415		\$8.321			-\$837.021		
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595						-\$156,258		\$2,143			\$163,095		
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0 \$0	\$0	\$0	\$0	\$0	-\$899,304		\$1,873 \$1,070	\$0	\$0 \$0	-\$581,111	\$3,436,805 \$360,495	\$172,376 \$107,508
RSVA - Global Adjustment	1589	\$0	\$0	\$0	\$0	\$0	\$310,907	\$19,648	\$803	\$0	\$0	\$20,451	\$3,076,310	\$64,868
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		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508						\$0	\$0	\$0			\$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						\$0	\$0				\$0		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508						-\$17,395	\$898	\$15			\$913		
Other Regulatory Assets - Sub-Account - Other ⁴	1508						\$0		φIJ			\$913		
Retail Cost Variance Account - Retail	1508						\$41,491		\$786			\$0 \$1,529		
Misc. Deferred Debits	1525						\$0		\$100			\$0		
Renewable Generation Connection Capital Deferral Account	1531						\$0	\$0				\$0		
Renewable Generation Connection OM&A Deferral Account	1532						\$0	\$0				\$0		
Renewable Generation Connection Funding Adder Deferral Account	1533						\$0					\$0		
Smart Grid Capital Deferral Account	1534						\$35,196					\$0		
Smart Grid OM&A Deferral Account	1535						\$12,258		\$6			\$6		
Smart Grid Funding Adder Deferral Account	1536						\$0		\$9			\$0 \$5		
Retail Cost Variance Account - STR Board-Approved CDM Variance Account	1548 1567						\$1,338 \$0		29			ຈວ \$0		
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	\$0	
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$72,888	\$1,637	\$816	\$0	\$0	\$2,453	\$0	\$0
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)							\$0	\$0				\$0		
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592						-\$136,996	-\$857	-\$1,580			-\$2,437	\$192,347	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$0	\$0	\$0	\$0	-\$652,505	-\$561,753	\$1,109	\$0	\$0	-\$560,644	\$3,629,152	\$172,376

					201	2								2
Account Descriptions	Account Number	Board-Approved Disposition during 2012	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
LRAM Variance Account	1568						\$107,542	\$360	\$360		\$72,563	\$73,283		
Total including Account 1568		\$0	\$0	\$0	\$0	\$0	-\$544,963	-\$561,393	\$1,469	\$0	\$72,563	-\$487,361	\$3,629,152	\$172,376
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		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555						\$2,765,316					\$0	\$318,672	
Smart Meter OM&A Variance ¹⁰	1556						\$0	\$0				\$0		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575						\$0	\$0				\$0		
Accounting Changes Under CGAAP Balance + Return Component9	1576					-\$4,484,039	-\$4,484,039	\$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				\$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	\$5,063					-\$145,549	\$0	-\$35	-\$231,454		\$231,419		

#### For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs wril 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 disput For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transact 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 re balances in Account 1595 on a memo basis only (line 85).

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Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance A Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



## Deferral/Variance Ac for 2014 I

Account Descriptions Group 1 Accounts	Account Number	Closing Principal Balances as of Dec 31-12	Closing Interest	Projected Interest from Jan 1,	rest on Dec-31-1			
Froup 1 Accounts		Adjusted for Dispositions during 2013	Balances as of Dec 31-12 Adjusted for Dispositions during 2013	2013 to December 31, 2013 on	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)
V Variance Account	1550	\$80,494	\$525	\$1,183	\$394	\$82,597	\$206,830	\$0
SVA - Wholesale Market Service Charge	1580	-\$1,827,140	-\$13,621	-\$26,859	-\$8,953	-\$1,876,573	-\$4,658,240	\$0
SVA - Retail Transmission Network Charge	1584	\$127,292	\$4,394	\$1,871	\$624	\$134,181	\$2,675,261	\$0
SVA - Retail Transmission Connection Charge	1586 1588	\$233,309 -\$715,911	\$2,941 - <mark>\$8,932</mark>	\$3,430 -\$10,524	\$1,143 - <mark>\$3,508</mark>	\$240,823	\$952,874 -\$28,296,948	\$0 -\$27,471,577
SVA - Power (excluding Global Adjustment) SVA - Global Adjustment	1589	-\$2,765,403	-\$0,932 -\$44,417	-\$10,524 -\$40,651	-\$3,508 -\$13,550	-\$738,875 -\$2,864,021	\$27,802,936	\$27,471,577
ecovery of Regulatory Asset Balances	1509	-92,703,403	\$0	-\$40,031	-\$13,330	-\$2,804,021	\$27,002,550	\$27,471,576
isposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0	\$0			\$0		so
isposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0	\$0			\$0		\$0
isposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$998,415	-\$837,021	\$14,677	\$4,892	\$180,963	\$161,394	\$0
isposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	-\$156,258	\$163,095		-\$766	\$180,903	\$6,837	\$0
.,,		÷.00,200	÷100,000	φ2,201		<i>40,114</i>	\$0,007	Ş.
roup 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$4,025,202	-\$733,036	-\$59,170	-\$19,723	-\$4,837,131	-\$1,149,056	\$1
roup 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$1,259,799	-\$688,619	-\$18,519	-\$6,173	-\$1,973,110	-\$28,951,992	-\$27,471,577
SVA - Global Adjustment	1589	-\$2,765,403	-\$44,417	-\$40,651	-\$13,550	-\$2,864,021	\$27,802,936	\$27,471,578
Group 2 Accounts								
ther Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0	\$0	\$0	\$0	\$0	\$40,954	\$40,954
ther Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0	\$0			\$0		\$0
ther Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0	\$0			\$0	\$50,035	\$50,035
ther Regulatory Assets - Sub-Account - Incremental Capital Charges ther Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance	1508	\$0	\$0			\$0		\$0
Intario Clean Energy Benefit Act8	1508	\$0	\$0			\$0		so
ther Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying								
harges	1508	-\$17,395	\$913	-\$256	-\$85	-\$16,823	-\$16,482	\$0
ther Regulatory Assets - Sub-Account - Other 4	1508	\$0	\$0			\$0		\$0
etail Cost Variance Account - Retail	1518	\$41,491	\$1,529	\$610	\$203	\$43,833	\$43,020	\$0
lisc. Deferred Debits	1525	\$0	\$0 \$0			\$0		\$0
enewable Generation Connection Capital Deferral Account enewable Generation Connection OM&A Deferral Account	1531 1532	\$0 \$0	\$0 \$0			\$0 \$0		\$0 \$0
enewable Generation Connection Funding Adder Deferral Account	1532	\$0	\$0 \$0			\$0 \$0		\$0
mart Grid Capital Deferral Account	1534	\$35,196	\$0	\$517	\$172	\$35,886	\$35,196	\$0
mart Grid OM&A Deferral Account	1535	\$12,258	\$6	\$180	\$60	\$12,504	\$12,264	\$0
mart Grid Funding Adder Deferral Account	1536	\$0	\$0			\$0		\$0
etail Cost Variance Account - STR	1548	\$1,338	\$5	\$20	\$7	\$1,369	\$1,343	\$0
oard-Approved CDM Variance Account	1567	\$0	\$0			\$0		\$0
xtra-Ordinary Event Costs	1572	\$0 \$0	\$0 \$0			\$0		\$0
eferred Rate Impact Amounts SVA - One-time	1574 1582	\$0 \$0	\$0 \$0			\$0 \$0		\$0 \$0
ther Deferred Credits	2425	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$117,531	\$117,531
roup 2 Sub-Total		\$72,888	\$2,453	\$1,071	\$357	\$76,770	\$283,861	\$208,520
eferred Payments in Lieu of Taxes	1562	\$0	\$0			\$0		\$C
ILs and Tax Variance for 2006 and Subsequent Years excludes sub-account and contra account below)	1592	\$0	\$0			\$0		\$0
ILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT aput Tax Credits (ITCs)	1592	-\$329,343	-\$2,437	-\$2,383	-\$973	-\$335,136		\$139,433
otal of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$4.281.657	-\$733,020	-\$60,482	-\$20,339	-\$5,095,498	-\$865,195	\$347,954

		013		Projected Inte	rest on Dec-31-1	2 Balances	2.1.7 RRR	
Account Descriptions	Account Number	Closing Principal Balances as of Dec 31-12 Adjusted for Dispositions during 2013	Balances as of Dec 31-12	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	Total Claim	As of Dec 31-12	Variance RRR vs. 2012 Balance (Principal + Interest)
LRAM Variance Account	1568	\$107,542	\$73,283			\$180,825	\$108,262	-\$72,563
Total including Account 1568		-\$4,174,115	-\$659,737	-\$60,482	-\$20,339	-\$4,914,673	-\$756,933	\$275,391
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	\$2,446,644	\$0			\$2,446,644	\$2,766,363	\$1,047
Smart Meter OM&A Variance ¹⁰	1556	\$0	\$0			\$0		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575	\$0	\$0			\$0		\$0
Accounting Changes Under CGAAP Balance + Return Component9	1576	-\$4,484,039	\$0			-\$4,484,039	-\$1,550,071	\$2,933,968
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		\$0
Disposition and Recovery of Regulatory Balances ⁷	1595	-\$145,549	\$231,419			\$85,870	\$85,870	\$0

#### For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs wril 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 disput For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transact 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 re 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 1 balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the ' 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in cell F3 relevant Chapter 2 Appendix (is 2-ED or 2-EE).

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance A Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



### 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 - Power (excluding Global Adjustment)	1588	\$ (27,471,577.00)	CND did not split the GA charge in the IESO into RPP and Non-RPP components.
RSVA - Global Adjustment	1589	\$ 27,471,578.00	CND did not split the GA charge in the IESO into RPP and Non-RPP components.
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 40,954.00	Removed in Settlement
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ 50,035.00	To be settled as part of next Cost of Service Application.
Other Deferred Credits	2425	\$ 117,531.00	Removed in Settlement
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$ 139,433.00	Amount settled in Settlement
LRAM Variance Account	1568	\$ (72,563.00	Updated as part of Interrogatory process
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555	\$ 1,047.00	Immaterial rounding difference
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576	\$ 2,933,968.00	Amount not determined prior to the filing of this Application



In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data. Do not enter data for the MicroFit class.

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Metered kWh	Metered kW	Billed kWh for Non- RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue ¹	1590 Recovery Share Proportion	1595 Recovery Share Proportion (2008) ²	1595 Recovery Share Proportion (2009) ²	1595 Recovery Share Proportion (2010) ²	1595 Recovery Share Proportion (2011) ²	1568 LRAM Variance Account Class Allocation (\$ amounts)
Residential	kWh	48,091	400,646,088		31,090,136	-	13,473,027				27%	27%	42,136
General Service < 50kW	kWh	4,740	155,607,417		22,469,711		2,894,872				12%	12%	10,152
General Service > 50kW	kW	773	434,548,089	1,403,590	292,059,771	943,353	6,454,800				34%	34%	33,896
General Service 1000 to 4999 kW	kW	27		526,573	221,369,807	526,573	1,854,779				15%	15%	7,172
Large Users	kW	3	252,967,286		207,072,349	416,055	1,504,085				11%	11%	14,910
Street Lighting	kW	12,997	9,594,439	25,751	9,594,439	25,751	777,185				0%	0%	
Unmetered Scattered Load	kWh	482	1,746,895		3,494	•	53,095				1%	1%	
Embedded Distributor	kW	2	43,430,869	102,844	12,613,577	29,869	194,283						
						-							
						-							
						-							
						-							
						-							
						-							
						-							
Total		67,115	1,519,910,890	2,567,026	796,273,284	1,941,600	\$ 27,206,126	0%	0%	0%	100%	100%	\$ 108,266 \$ 180,825

Balance as per Sheet 2 \$ 180,825 Variance -\$ 72,559

¹ For Account 1562, the allocation to customer classes should be performed on the basis of the test year distribution revenue allocation to customer classes found in the Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562 account balances

² Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.



IFRS-CGAAP Transition PP&E Amounts Balance + Return Component Accounting Changes Under CGAAP Balance + Return Component Total Balance Allocated to each class for Accounts 1575 and 1576

# Deferral/Variance Account Workform

for 2014 Filers

1575 1576

0

(4,484,039)

(4.48

kWh

		Amounts from					General Service 1000 to			
		Sheet 2	Allocator	Residential	General Service < 50kW	General Service > 50kW	4999 kW	Large Users	Street Lighting	Unmetered Scattered Load
LV Variance Account	1550	82,597	kWh	21,772	8,456	23,615	12,030	13,747	521	95
RSVA - Wholesale Market Service Charge	1580	(1,876,573)	kWh	(494,662)	(192,122)	(536,519)	(273,316)	(312,329)	(11,846)	(2,157)
RSVA - Retail Transmission Network Charge	1584	134,181	kWh	35,370	13,737	38,363	19,543	22,332	847	154
RSVA - Retail Transmission Connection Charge	1586	240,823	kWh	63,481	24,655	68,852	35,075	40,081	1,520	277
RSVA - Power (excluding Global Adjustment)	1588	(738,875)	kWh	(194,766)	(75,646)	(211,247)	(107,615)	(122,975)	(4,664)	(849)
RSVA - Global Adjustment	1589	(2,864,021)	Non-RPP kWh	(111,824)	(80,819)	(1,050,475)	(796,219)	(744,794)	(34,509)	(13)
Recovery of Regulatory Asset Balances	1590	0		0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	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
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	180,963	kWh	48,860	21,716	61,527	27,144	19,906	0	1,810
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	3,774	kWh	1,023	442	1,298	566	419	4	26
Total of Group 1 Accounts (excluding 1589)		(1,973,110)		(518,922)	(198,762)	(554,111)	(286,572)	(338,818)	(13,618)	(644)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0	Distribution Rev.	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	ŏ	Distribution Rev.	0	0	0	0	0	ů 0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0 0		0	ŏ	0	ő	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	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		(16.823)	Distribution Rev.	(8,331)	(1,790)	(3,991)	(1,147)	(930)	(481)	(33)
Recovery Carrying Charges	1508	X 202 27	Distribution recv.	A CONTRACTOR OF		11 A A A A A A A A A A A A A A A A A A	() () ()	1 - A - A - A - A - A - A - A - A - A -		1 A A
Other Regulatory Assets - Sub-Account - Other	1508	0		0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	43,833	# of Customers	31,409	3,096	505	18	2	8,488	315
Misc. Deferred Debits	1525	0		0	0	0	0	0	0	0
Renewable Generation Connection Capital Deferral Account	1531	0		0	0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	0		0	0	0	0	0	0	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0		0	0	0	0	0	0	0
Smart Grid Capital Deferral Account	1534	35,886	Distribution Rev.	17,771	3,818	8,514	2,447	1,984	1,025	70
Smart Grid OM&A Deferral Account	1535	12,504	Distribution Rev.	6,192	1,331	2,967	852	691	357	24
Smart Grid Funding Adder Deferral Account	1536	0		0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	1,369	# of Customers	981	97	16	1	0	265	10
Board-Approved CDM Variance Account	1567	0		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	0	Distribution Rev.	0	0	0	0	0	0	0
Total of Group 2 Accounts		76,770		48,022	6,551	8,010	2,170	1,747	9,655	386
Deferred Payments in Lieu of Taxes	1562	0		0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years	1592	0		0	0	0	0	0	0	0
(excludes sub-account and contra account) PILs and Tax Variance for 2006 and Subsequent Years -		-			-		-	-		-
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(335,136)	Distribution Rev.	(165,966)	(35,660)	(79,513)	(22,848)	(18,528)	(9,574)	(654)
Total of Account 1562 and Account 1592		(335,136)		(165,966)	(35,660)	(79,513)	(22,848)	(18,528)	(9,574)	(654)
LRAM Variance Account (Enter dollar amount for each class)	1568	180.825	1	55.161	14.797	86.285	7.631	16.951		
(Account 1568 - total amount allocated to		180,825		23,101			.,	. 2,001		
	ariance	0								
Total Balance Allocated to each class (excludin	g 1589)	(2,050,648)		(581,705)	(213,074)	(539,328)	(299,619)	(338,647)	(13,536)	(912)
Total Balance Allocated to each class from Account		(2,864,021)	1 1	(111,824)	(80,819)	(1,050,475)	(796,219)	(744,794)	(34,509)	(13)
Total Balance Allocated to each class (includin		(4,914,669)			(293,892)	(1 589 804)	(1.095.838)	(1.083.441)	(48 045)	(924)

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### Deferral/Variance Account for 2014 Filers

		Amounts from Sheet 2	Allocator	Embedded Distributor					
LV Variance Account	1550	82,597	kWh	2,360	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(1,876,573)	kWh	(53,622)	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	134,181	kWh	3,834	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	240,823	kWh	6,881	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(738,875)	kWh	(21,113)	0	0	0	0	0
RSVA - Global Adjustment	1589	(2,864,021)	Non-RPP kWh	(45,368)	0	0	0	0	0
Recovery of Regulatory Asset Balances	1590	0		0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0		0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0		0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	180,963	kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	3,774	kWh	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(1,973,110)		(61,660)	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0	Distribution Rev.	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	Distribution Rev.	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		0		0	0	0	0	0	0
Recovery Variance - Ontario Clean Energy Benefit Act Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	1508	-		-		-	-	-	-
Recovery Carrying Charges	1508	(16,823)	Distribution Rev.	(120)	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	43,833	# of Customers	1	0	0	0	0	0
Misc. Deferred Debits	1525	0		0	0	0	0	0	0
Renewable Generation Connection Capital Deferral Account	1531	0		0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	0		0	0	0	0	0	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0		0	0	0	0	0	0
Smart Grid Capital Deferral Account	1534	35,886	Distribution Rev.	256	0	0	0	0	0
Smart Grid OM&A Deferral Account	1535	12,504	Distribution Rev.	89	0	0	0	0	0
Smart Grid Funding Adder Deferral Account	1536	0		0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	1,369	# of Customers	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0		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	1582	0		0	0	0	0	0	0
Other Deferred Credits	2425	0	Distribution Rev.	0	0	0	0	0	0
Total of Group 2 Accounts		76,770		227	0	0	0	0	0
Deferred Payments in Lieu of Taxes	1562	0		0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years	1592	0		0	0	0	0	0	0
(excludes sub-account and contra account) PILs and Tax Variance for 2006 and Subsequent Years -		-		-	-	-		-	
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(335,136)	Distribution Rev.	(2,393)	0	0	0	0	0
Total of Account 1562 and Account 1592		(335,136)		(2,393)	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	180,825							
(Account 1568 - total amount allocated to	classes) Variance	180,825 0							
Total Balance Allocated to each class (excludi	ng 1589)	(2,050,648)		(63,826)	0	0	0	0	0
Total Balance Allocated to each class from Acco		(2,864,021)		(45,368)	0	0	0	ō	0
Total Balance Allocated to each class (includi		(4,914,669)		(109,194)	0	0	Ō	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0		0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1575	(4.484.039)	kWh	(128,130)	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576	1376	(4,484,039)	NVVII	(128,130)	0	0	0	0	0
Total balance Anocated to each class for Accounts 1575 and 1576		(4,404,039)		(120,130)	U	U	V	U	U



Total Balance Allocated to each class for Accounts 1575 and 1576

### **Deferral/Variance Account** for 2014 Filers

(4.484.

Amounts from Allocator Sheet 2 82,597 kWh LV Variance Account RSVA - Wholesale Market Service Charge kWh RSVA - Retail Transmission Network Charge 134,181 kWh 240,823 kWh RSVA - Retail Transmission Connection Charge kWh Non-RPP kWh RSVA - Power (excluding Global Adjustment) (738,87 RSVA - Global Adjustment Recovery of Regulatory Asset Balances Disposition and Recovery/Refund of Regulatory Balances (2008) 1595 Δ Disposition and Recovery/Refund of Regulatory Balances (2009) 180,963 kWh Disposition and Recovery/Refund of Regulatory Balances (2010) kWh Disposition and Recovery/Refund of Regulatory Balances (2011) 3,774 Total of Group 1 Accounts (excluding 1589) Distribution Rev. Other Regulatory Assets - Sub-Account - OEB Cost Assessments Other Regulatory Assets - Sub-Account - Pension Contributions Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs 1508 Distribution Rev. Δ Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act Other Regulatory Assets - Sub-Account - Financial Assistance Payment and (16,823) Distribution Rev Recovery Carrying Charges Other Regulatory Assets - Sub-Account - Other Δ # of Customers Retail Cost Variance Account - Retail 43,833 Misc. Deferred Dehits Renewable Generation Connection Capital Deferral Account Ō Renewable Generation Connection OM&A Deferral Account Renewable Generation Connection Funding Adder Deferral Account Distribution Rev. 35.886 Smart Grid Capital Deferral Account 12,504 Smart Grid OM&A Deferral Account Distribution Rev. Smart Grid Funding Adder Deferral Account Retail Cost Variance Account - STR 1,369 # of Customers Board-Approved CDM Variance Account Δ Δ Extra-Ordinary Event Costs Δ Deferred Rate Impact Amounts RSVA - One-time Distribution Rev. Other Deferred Credits 76,770 Total of Group 2 Accounts Deferred Payments in Lieu of Taxes PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account) PILs and Tax Variance for 2006 and Subsequent Years -(335,136) Distribution Rev Sub-Account HST/OVAT Input Tax Credits (ITCs) (335,136 Total of Account 1562 and Account 1592 LRAM Variance Account (Enter dollar amount for each class) 180,825 (Account 1568 - total amount allocated to classes) 180,825 Variance Total Balance Allocated to each class (excluding 1589) (2,050,648) Total Balance Allocated to each class from Account 1589 (2 864 021) Total Balance Allocated to each class (including 1589) IFRS-CGAAP Transition PP&E Amounts Balance + Return Component Accounting Changes Under CGAAP Balance + Return Component kWh (4,484,039

### 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	400,646,088	-\$ 581,705	- 0.0015	\$/kWh
General Service < 50kW	kWh	155,607,417	-\$ 213,074	- 0.0014	\$/kWh
General Service > 50kW	kW	1,403,590	-\$ 539,328	- 0.3842	\$/kW
General Service 1000 to 4999 kW	kW	526,573	-\$ 299,619	- 0.5690	\$/kW
Large Users	kW	508,268	-\$ 338,647	- 0.6663	\$/kW
Street Lighting	kW	25,751	-\$ 13,536	- 0.5256	\$/kW
Unmetered Scattered Load	kWh	1,746,895	-\$ 912	- 0.0005	\$/kWh
Embedded Distributor	kW	102,844	-\$ 63,826	- 0.6206	\$/kW
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	1
			\$-	-	1
		-	\$-	-	1
		-	\$-	-	1
Total			-\$ 2,050,648		1

### Rate Rider Calculation for RSVA - Power - Global Adjustment

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers		lance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
Residential	kWh	31,090,136	-\$	111,824	- 0.0036	\$/kWł
General Service < 50kW	kWh	22,469,711	-\$	80,819	- 0.0036	\$/kWł
General Service > 50kW	kW	943,353	-\$	1,050,475	- 1.1136	\$/kW
General Service 1000 to 4999 kW	kW	526,573	-\$	796,219	- 1.5121	\$/kW
Large Users	kW	416,055	-\$	744,794	- 1.7901	\$/kW
Street Lighting	kW	25,751	-\$	34,509	- 1.3401	\$/kW
Unmetered Scattered Load	kWh	3,494	-\$	13	- 0.0036	\$/kWł
Embedded Distributor	kW	29,869	-\$	45,368	- 1.5189	\$/kW
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	1
		-	\$	-	-	1
		-	\$	-	-	1
Total			-\$	2,864,021		1

### Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years) 1

Rate Class (Enter Rate Classes in cells below)	Units	s KW / kWh / # of Accounts 1575 and Acc		Rate Rider for Accounts 1575 and 1576	]
Residential	kWh	400,646,088	-\$ 1,181,986	- 0.0030	\$/k
General Service < 50kW	kWh	155,607,417	-\$ 459,073	- 0.0030	\$/k
General Service > 50kW	kW	1,403,590	-\$ 1,282,003	- 0.9134	\$/k
General Service 1000 to 4999 kW	kW	526,573	-\$ 653,085	- 1.2403	\$/k
Large Users	kW	508,268	-\$ 746,304	- 1.4683	\$/k
Street Lighting	kW	25,751	-\$ 28,306	- 1.0992	\$/k
Unmetered Scattered Load	kWh	1,746,895	-\$ 5,154	- 0.0030	\$/k
Embedded Distributor	kW	102,844	-\$ 128,130	- 1.2459	\$/k
		-	\$ -	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
Total			-\$ 4,484,039		

# Appendix G

# Cost Allocation Model – Selected Sheets



### EB-2013-0116 Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	1,519,910,891
	-
Total kWs from Load Forecast	2,567,027

Deficiency/sufficiency ( RRWF 8. cell F51) - 2,260,946

		Г	1	2	3	5	6	7	9	10	12
	ID	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Billing Data											
Forecast kWh	CEN	1,519,910,891	400,646,088	155,607,417	434,548,089	221,369,807	252,967,286	9,594,439	1,746,895	13,029,261	30,401,608
Forecast kW	CDEM	2,567,027			1,403,590	526,573	508,268	25,751		30,853	71,991
Forecast kW, included in CDEM, of customers receiving line transformer allowance		721,142			241,960	479,182					
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.											
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	1,443,614,346	400,646,088	155,607,417	434,548,089	221,369,807	207,072,349	9,594,439	1,746,895	13,029,261	
Existing Monthly Charge Existing Distribution kWh Rate			\$10.09 \$0.0163	\$11.92 \$0.0127	\$109.35	\$908.75	\$7,785.09	\$2.04	\$7.07 \$0.0151	\$0.00	\$0.00
Existing Distribution kW Rate Existing TOA Rate Additional Charges					\$3.6834 \$0.60	\$3.2086 \$0.60	\$2.1619	\$13.0110		\$0.9157	\$0.9779
Distribution Revenue from Rates Transformer Ownership Allowance		\$25,377,767 \$432,685	\$12,353,357 \$0	\$2,654,295 \$0	\$6,183,733 \$145,176	\$1,988,148 \$287,509	\$1,379,089 \$0	\$653,199 \$0	\$67,295 \$0	\$28,252 \$0	\$70,400 \$0
Net Class Revenue	CREV	\$24,945,082	\$0 \$12,353,357	\$0 \$2,654,295	\$6,038,557	\$1,700,638	\$0 \$1,379,089	\$0 \$653,199	\$0 \$67,295	\$0 \$28,252	\$70,400



### EB-2013-0116 Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	1,519,910,891
	-
Total kWs from Load Forecast	2,567,027

Deficiency/sufficiency ( RRWF 8. cell F51) - 2,260,946

		Г	1	2	3	5	6	7	9	10	12
	ID	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Billing Data											
Forecast kWh	CEN	1,519,910,891	400,646,088	155,607,417	434,548,089	221,369,807	252,967,286	9,594,439	1,746,895	13,029,261	30,401,608
Forecast kW	CDEM	2,567,027			1,403,590	526,573	508,268	25,751		30,853	71,991
Forecast kW, included in CDEM, of customers receiving line transformer allowance		721,142			241,960	479,182					
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.											
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	1,443,614,346	400,646,088	155,607,417	434,548,089	221,369,807	207,072,349	9,594,439	1,746,895	13,029,261	
Existing Monthly Charge Existing Distribution kWh Rate			\$10.09 \$0.0163	\$11.92 \$0.0127	\$109.35	\$908.75	\$7,785.09	\$2.04	\$7.07 \$0.0151	\$0.00	\$0.00
Existing Distribution kW Rate Existing TOA Rate Additional Charges					\$3.6834 \$0.60	\$3.2086 \$0.60	\$2.1619	\$13.0110		\$0.9157	\$0.9779
Distribution Revenue from Rates Transformer Ownership Allowance		\$25,377,767 \$432,685	\$12,353,357 \$0	\$2,654,295 \$0	\$6,183,733 \$145,176	\$1,988,148 \$287,509	\$1,379,089 \$0	\$653,199 \$0	\$67,295 \$0	\$28,252 \$0	\$70,400 \$0
Net Class Revenue	CREV	\$24,945,082	\$0 \$12,353,357	\$0 \$2,654,295	\$6,038,557	\$1,700,638	\$0 \$1,379,089	\$0 \$653,199	\$0 \$67,295	\$28,252	\$70,400



### EB-2013-0116 Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	1,519,910,891
	-
Total kWs from Load Forecast	2,567,027

Deficiency/sufficiency ( RRWF 8. cell F51) - 2,260,946

		Г	1	2	3	5	6	7	9	10	12
	ID	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Billing Data											
Forecast kWh	CEN	1,519,910,891	400,646,088	155,607,417	434,548,089	221,369,807	252,967,286	9,594,439	1,746,895	13,029,261	30,401,608
Forecast kW	CDEM	2,567,027			1,403,590	526,573	508,268	25,751		30,853	71,991
Forecast kW, included in CDEM, of customers receiving line transformer allowance		721,142			241,960	479,182					
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.											
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	1,443,614,346	400,646,088	155,607,417	434,548,089	221,369,807	207,072,349	9,594,439	1,746,895	13,029,261	
Existing Monthly Charge Existing Distribution kWh Rate			\$10.09 \$0.0163	\$11.92 \$0.0127	\$109.35	\$908.75	\$7,785.09	\$2.04	\$7.07 \$0.0151	\$0.00	\$0.00
Existing Distribution kW Rate Existing TOA Rate Additional Charges					\$3.6834 \$0.60	\$3.2086 \$0.60	\$2.1619	\$13.0110		\$0.9157	\$0.9779
Distribution Revenue from Rates Transformer Ownership Allowance		\$25,377,767 \$432,685	\$12,353,357 \$0	\$2,654,295 \$0	\$6,183,733 \$145,176	\$1,988,148 \$287,509	\$1,379,089 \$0	\$653,199 \$0	\$67,295 \$0	\$28,252 \$0	\$70,400 \$0
Net Class Revenue	CREV	\$24,945,082	\$0 \$12,353,357	\$0 \$2,654,295	\$6,038,557	\$1,700,638	\$0 \$1,379,089	\$0 \$653,199	\$0 \$67,295	\$0 \$28,252	\$70,400



### EB-2013-0116 Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	1,519,910,891
	-
Total kWs from Load Forecast	2,567,027

Deficiency/sufficiency ( RRWF 8. cell F51) - 2,260,946

		Г	1	2	3	5	6	7	9	10	12
	ID	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Billing Data											
Forecast kWh	CEN	1,519,910,891	400,646,088	155,607,417	434,548,089	221,369,807	252,967,286	9,594,439	1,746,895	13,029,261	30,401,608
Forecast kW	CDEM	2,567,027			1,403,590	526,573	508,268	25,751		30,853	71,991
Forecast kW, included in CDEM, of customers receiving line transformer allowance		721,142			241,960	479,182					
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.											
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	1,443,614,346	400,646,088	155,607,417	434,548,089	221,369,807	207,072,349	9,594,439	1,746,895	13,029,261	
Existing Monthly Charge Existing Distribution kWh Rate			\$10.09 \$0.0163	\$11.92 \$0.0127	\$109.35	\$908.75	\$7,785.09	\$2.04	\$7.07 \$0.0151	\$0.00	\$0.00
Existing Distribution kW Rate Existing TOA Rate Additional Charges					\$3.6834 \$0.60	\$3.2086 \$0.60	\$2.1619	\$13.0110		\$0.9157	\$0.9779
Distribution Revenue from Rates Transformer Ownership Allowance		\$25,377,767 \$432,685	\$12,353,357 \$0	\$2,654,295 \$0	\$6,183,733 \$145,176	\$1,988,148 \$287,509	\$1,379,089 \$0	\$653,199 \$0	\$67,295 \$0	\$28,252 \$0	\$70,400 \$0
Net Class Revenue	CREV	\$24,945,082	\$0 \$12,353,357	\$0 \$2,654,295	\$6,038,557	\$1,700,638	\$0 \$1,379,089	\$0 \$653,199	\$0 \$67,295	\$0 \$28,252	\$70,400



### EB-2013-0116 Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	1,519,910,891
	-
Total kWs from Load Forecast	2,567,027

Deficiency/sufficiency ( RRWF 8. cell F51) - 2,260,946

		Г	1	2	3	5	6	7	9	10	12
	ID	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Billing Data											
Forecast kWh	CEN	1,519,910,891	400,646,088	155,607,417	434,548,089	221,369,807	252,967,286	9,594,439	1,746,895	13,029,261	30,401,608
Forecast kW	CDEM	2,567,027			1,403,590	526,573	508,268	25,751		30,853	71,991
Forecast kW, included in CDEM, of customers receiving line transformer allowance		721,142			241,960	479,182					
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.											
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	1,443,614,346	400,646,088	155,607,417	434,548,089	221,369,807	207,072,349	9,594,439	1,746,895	13,029,261	
Existing Monthly Charge Existing Distribution kWh Rate			\$10.09 \$0.0163	\$11.92 \$0.0127	\$109.35	\$908.75	\$7,785.09	\$2.04	\$7.07 \$0.0151	\$0.00	\$0.00
Existing Distribution kW Rate Existing TOA Rate Additional Charges					\$3.6834 \$0.60	\$3.2086 \$0.60	\$2.1619	\$13.0110		\$0.9157	\$0.9779
Distribution Revenue from Rates Transformer Ownership Allowance		\$25,377,767 \$432,685	\$12,353,357 \$0	\$2,654,295 \$0	\$6,183,733 \$145,176	\$1,988,148 \$287,509	\$1,379,089 \$0	\$653,199 \$0	\$67,295 \$0	\$28,252 \$0	\$70,400 \$0
Net Class Revenue	CREV	\$24,945,082	\$0 \$12,353,357	\$0 \$2,654,295	\$6,038,557	\$1,700,638	\$0 \$1,379,089	\$0 \$653,199	\$0 \$67,295	\$0 \$28,252	\$70,400

# Appendix H

# 2014 Embedded Distribution Charge Calculation

EB-2007-0900 Cambridge & North Dumfries Hydro Inc. Proposed Embedded Distribution Low Voltage Charges Inputs - Waterloo North Hydro Inc.

Distributor debt rate (deemed) Distributor terum on equity before tax (utilized in formula) Distributor tax rate (current tax rate) Weighted Average Cost of Capital (WACC) Equity Potion of WACC XX  Deemed debt share Deemed deptity share T U Working Capital Allowance Percentage Administrative Burden Percentage (applicable to all asset classes and OM&A only) Rates charge for calcuation of Energy Sales for Working Capital Allowance Commodity (per kWh) U Working Capital Allowance Percentage Commodity (per kWh) U Working Capital Allowance Percentage (applicable to all asset classes and OM&A only) Rates charge for calcuation of Energy Sales for Working Capital Allowance Commodity (per kWh) U U U U U U U U U U U U U U U U U U U				Input cells Calculated Cells
Distribution return on equity before tax (utilized in formula)       0       0         Distribution rate (current tax rate)       %         Weighted Average Cost of Capital (WACC)       %         Equity Pontion of WACC       %         Deemed debt share       T         Deemed debt share       T         Deemed debt share       T         Deemed debt share       V         Cornmodify (per kWh)       V         Rates charged for calcuation of Energy Sales for Working Capital Allowance       (Current LDC Retail Rate of Applicable Rate Class)         Cornmodify (per kWh)       (Current LDC Retail Rate of Applicable Rate Class)       UU         Transmission Connection (per kW)       (Current LDC Retail Rate of Applicable Rate Class)       UU         2007 IRM Adjustment - Sheet 8, Cell D12       IPI - X       AO         2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12       IPI - X + K       AO         Southinistration Burden       (A^+ (1 + OO) = PP))       1805, 1806'', 1802'', 5016, 5017, 5105'''', 5110''       A         OM&A costs of asset class providing LV services       Southinistration Burden       Cost       AP         ONSA with Administration Burden       (MA + (1 + OO) = PP))       1805'', 1802'', 1802''', 1802'''', 5016'''''', 5105'''''', 510''''''''''''''''''''''''''''''''''''			_	percent
Distributor tax rate (current tax rate) Weighted Average Cost of Capital (WACC) Equity Portion of WACC Equity Portion of WACC Equity Portion of WACC Deemed debt share Deemed debt share Deemed equity share Working Capital Allowance Percentage Administrative Burden Percentage (applicable to all asset classes and OM&A only) Rates charged for calcuation of Energy Sales for Working Capital Allowance Commodity (per KWh) Transmission Network (per KW) Transmission Network (per KW) Transmission Connection (per KW) Current LDC Retail Rate of Applicable Rate Class) 2007 IRM Adjustment - Sheet 8, Cell D12 2008 IRM Adjustment - Sheet 8, Cell D12 2008 IRM Adjustment - Sheet 7, Cells D12 + E12 PI - X 2008 IRM Adjustment - Sheet 8, Cell D12 2008 IRM Adjustment - Sheet 7, Cells D12 + E12 PI - X Current LDC Retail Rate of Applicable Rate Class) WW 2007 IRM Adjustment on asset class providing LV services Annual Billed Demand (WV or KVA) Total on Distribution Stations Annual Billed Demand (WV or KVA) Total on Distribution Stations Annual Billed Demand (WV or KVA) Total on Distribution Stations Annual Billed Demand (WV or KVA) Total on Distribution Stations Annual Billed Demand (WV or KVA) Total on Distribution Stations Annual Billed Demand (WV or KVA) Total on Distribution Stations Annual Billed Demand (WV or KVA) Total on Distribution Stations Annual Billed Demand (WV or KVA) Total on Distribution Stations Annual Billed Demand (WV or KVA) Total on Distribution Stations Annual Billed Demand (WV or KVA) Total on Distribution Stations Annual Energy (WWh) of Embedded Distributor on Dist				4.77%
Weighted Average Cost of Capital (WACC)       S         Equity Portion of WACC       XX         Deemed debt share       T         Deemed dedity share       T         U       V         Working Capital Allowance Percentage       V         Administrative Burden Percentage (applicable to all asset classes and OM&A only)       V         Rates charged for calcuation of Energy Sales for Working Capital Allowance       Image: Current LDC Retail Rate of Applicable Rate Class)       U         Vholessale Market Service Charge (WMS) (per kWh)       (Current LDC Retail Rate of Applicable Rate Class)       U       VV         2007 IRM Adjustment - Sheet 8, Cell D12       IPI - X       RA       AP       AP         2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12       IPI - X       AO       AP       PP         Distribution Stations       USOA Accts       S005****, 5010****5012*, 5016, 5017, 5105****, 5110*.       A       PP         Ordignal cost of asset class providing LV services       G00****, 5010****5012*, 5016, 5017, 5105****, 5110*.       A       PP         Ordignal cost of asset class providing LV services       G0       Current LDC Retail Rate of Applicable Rate Class)       C         Ordignal cost of asset class providing LV services       G0       S       S       S       S				9.36%
Equity Portion of WACC     XX       Deemed debt share Deemed equity share     T       Working Capital Allowance Percentage Administrative Burden Percentage (applicable to all asset classes and OM&A only)     V       Rates charged for calcuation of Energy Sales for Working Capital Allowance Commodity (per kWh)     IMost recent (April 08) Board Approved RPP Rate] (Uurrent LDC Retail Rate of Applicable Rate Class)     TT       Who besale Market Service Charge (WMS) (per kWh)     (Current LDC Retail Rate of Applicable Rate Class)     VV       Transmission Connection (per kW)     (Current LDC Retail Rate of Applicable Rate Class)     VV       2007 IRM Adjustment - Sheet 8, Cell D12     IPI - X     AO       2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12     IPI - X     K       Pistribution Stations     USOA Accts     \$       Total annual OM&A costs of asset class providing LV services     Stoff****, 5010****5012*, 5016****, 5110*, 5114     A       Orignial cost class providing LV services     (A* (1 + OO) = PP))     B     C       Annual amiled Demand (kW or kVA) Total on Distribution Stations     *****     With losses     S       Annual Billed Demand (kW or kVA) Total on Distribution Stations     *****     (= E)     With losses       MbV of asset Base - Distribution Stations     (= E)     W     (= E)     W       MbV of asset Base     Distribution Stations (f applicable)     (= E) <td< td=""><td></td><td></td><td></td><td>0.00%</td></td<>				0.00%
Deemed debt share Deemed debt share Deemed deuity share       T       J         Working Capital Allowance Percentage Administrative Burden Percentage (applicable to all asset classes and OM&A only)       V       V         Rates charged for calcuation of Energy Sales for Working Capital Allowance Commodity (per kWh)       [Most recent (April 08) Board Approved RPP Rate] (Current LDC Retail Rate of Applicable Rate Class)       TT         Wholesale Market Service Charge (WMS) (per kWh)       [Current LDC Retail Rate of Applicable Rate Class)       UU         Transmission Network (per kW)       (Current LDC Retail Rate of Applicable Rate Class)       WW         2007 IRM Adjustment - Sheet 8, Cell D12       [PI - X       AO         2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12       IPI - X - K       AO         Distribution Stations       USA Accts       S05 ^{orrs} , 5010 ^{orrs} , 5010 ^{orrs} , 5010 ^{orrs} , 5110 ^{orrs} , 510 ^{orrs} , 5110 ^{orrs} ,				6.60%
Deemed equity share     U       Working Capital Allowance Percentage Administrative Burden Percentage (applicable to all asset classes and OM&A only)     V       Rates charged for calcuation of Energy Sales for Working Capital Allowance Commodity (per KWh)     [Most recent (April 08) Board Approved RPP Rate] (Current LDC Retail Rate of Applicable Rate Class)     T       Wholesale Market Service Charge (WMS) (per kWh)     [Current LDC Retail Rate of Applicable Rate Class)     U       Transmission Connection (per kW)     (Current LDC Retail Rate of Applicable Rate Class)     UU       2007 IRM Adjustment - Sheet 8, Cell D12     IPI - X     AO       2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12     IPI - X     AO       Distribution Stations     USoA Accts     \$       Total annual OM&A costs of asset class providing LV services     \$     \$       Annual amorization on asset class providing LV services     5005 ⁺⁺⁺⁺ , 5016 ⁺ , 1808 ⁺ , 1820     2       Annual Billed Demand (kW or kVA) Total on Distribution Stations     (A + C = E)     A       Annual Billed Demand (kW or kVA) of Embedded Distributor on Distribution Stations     S     A       Rete Base - Distribution Stations     (I = E)     W     S       NBV of assets     (I = P)     W     S	of WACC		XX	3.74%
Working Capital Allowance Percentage (applicable to all asset classes and OM&A only)       V         Rates charged for calcuation of Energy Sales for Working Capital Allowance Commodity (per KWh)       [Most recent (April 08) Board Approved RPP Rate]       TT         Wholesale Market Service Charge (WMS) (per kWh)       [Current LDC Retail Rate of Applicable Rate Class)       UU         Transmission Network (per kW)       (Current LDC Retail Rate of Applicable Rate Class)       UU         2007 IRM Adjustment - Sheet 8, Cell D12       IPI - X       AO         2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12       IPI - X       AO         Distribution Stations       South Administration Burden       South Administration Burden       South Administration Burden         Original cost of asset class providing LV services       South Administration on asset class providing LV services       South Administration asset class providing LV services       B         Annual Billed Demand (kW or kVA) of Embedded Distribution Stations       (A = E)       With losses       A         Annual Billed Demand (kW or kVA) of Embedded Distribution on Distribution Stations (if applicable)       *****       With losses       S         NBV of assets       (E = D)       With losses       S       S       S         Officing Cost asset Class providing LV services       (E = P)       W       S       S	share		т	60.00%
Administrative Burden Percentage (applicable to all asset classes and OM&A only)       OO         Rates charged for calcuation of Energy Sales for Working Capital Allowance       [Most recent (April 08) Board Approved RPP Rate]       TT         Wholesale Market Service Charge (WMS) (per kWh)       [Current LDC Retail Rate of Applicable Rate Class)       UU         Transmission Network (per kW)       (Current LDC Retail Rate of Applicable Rate Class)       VV         2007 IRM Adjustment - Sheet 8, Cell D12       IPI - X       AO         2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12       IPI - X       AO         Distribution Stations       USoA Accts       \$         Total annual OM&A costs of asset class providing LV services       5005****, 5010****5012*, 5016, 5017, 5105****, 5110*       A         Original cost of asset class providing LV services       1805*, 1806*, 1820       2105***       B         Accumulative amortization on asset class providing LV services       5005****       D       E         Annual Billed Demand (kW or kVA) Total on Distribution Stations       Annual Billed Demand (kW or kVA) Total on Distribution Stations       ******       With losses       S         NBV of assets       (= E)       (= PP)       (= PP)       W       W	/ share		U	40.00%
Rates charged for calcuation of Energy Sales for Working Capital Allowance Commodity (per kWh)       [Most recent (April 08) Board Approved RPP Rate]       TT         Wholesale Market Service Charge (WMS) (per kWh)       [Current LDC Retail Rate of Applicable Rate Class)       UU         Transmission Network (per kW)       (Current LDC Retail Rate of Applicable Rate Class)       UU         2007 IRM Adjustment - Sheet 8, Cell D12       IPI - X       AO         2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12       IPI - X - K       AO         Distribution Stations       South annual OM&A costs of asset class providing LV services       South annual Anotization on asset class providing LV services       South annual anontization on asset class providing LV services       South annual anontization on asset class providing LV services       South annual anontization on asset class providing LV services       South asset class providing LV services       B         Annual Billed Demand (kW or kVA) Total on Distribution Stations       (H - C = E)       Kith losses       S         Annual Energy (kWh) of Embedded Distributor on Distribution Stations (if applicable)       ******       With losses       S         NBV of assets       Commodity (per kWh)       G       S       S         Onight Cost of asset class providing LV services       G       C       D         Annual Billed Demand (kW or kVA) Total on Distribution stations       G	al Allowance Percentage		v	13%
Commodity (per kWh)       [Most recent (April 08) Board Approved RPP Rate]       TT         Wholesale Market Service Charge (WMS) (per kWh)       [Current LDC Retail Rate of Applicable Rate Class)       UU         Transmission Network (per kW)       (Current LDC Retail Rate of Applicable Rate Class)       UU         2007 IRM Adjustment - Sheet 8, Cell D12       IPI - X       AO         2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12       IPI - X       AO         Distribution Stations       USoA Accts       \$         Cotumulative amortization on asset class providing LV services       1405*, 1806*, 1808*, 1820       P         Original cost of asset class providing LV services       1805*, 1806*, 1808*, 1820       P         Annual Billed Demand (kW or kVA) Total on Distribution Stations       (A - C = E)       AA         Annual Billed Demand (kW or kVA) of Embedded Distributor on Distribution Stations (if applicable)       *****       (= E)       With losses         Rate Base - Distribution Stations       (= E)       WW       OWA       WW       IIII - P			00	12%
Wholesale Market Service Charge (WMS) (per kWh)       (Current LDC Retail Rate of Applicable Rate Class)       UU         Transmission Network (per kW)       (Current LDC Retail Rate of Applicable Rate Class)       VV         2007 IRM Adjustment - Sheet 8, Cell D12       IPI - X       AO         2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12       IPI - X       AO         Distribution Stations       USoA Accts       AP         Total annual OM&A costs of asset class providing LV services       5005****, 5010***5012*, 5016, 5017, 5105****, 5110*, 5114*       A         Official cost of asset class providing LV services       1805*, 1806*, 1808*, 1820       B       B         Accumulative amortization on asset class providing LV services       2105****       C       D         NBV of asset class providing LV services       (B - C = E)       E       A         Annual Billed Demand (kW or kVA) Total on Distribution Stations       AA       B       B         Annual Energy (kWh) of Embedded Distributor on Distribution Stations       (= E)       With losses       S         NBV of assets       0/dsasets       (= P)       O       O       BB         OMAA costs with Administration Burden       (= PP)       O       O       O				
Transmission Network (per kW)       (Current LDC Retail Rate of Applicable Rate Class)       VV         Transmission Connection (per kW)       (Current LDC Retail Rate of Applicable Rate Class)       VV         2007 IRM Adjustment - Sheet 8, Cell D12       IPI - X       AO         2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12       IPI - X       AO         Distribution Stations       IPI - X       AP         Total annual OM&A costs of asset class providing LV services       5005****, 5010****5012*, 5016, 5017, 5105****, 5110*, 5114*       A         OM&A with Administration Burden       (IA* (1 + OO) = PP))       1805*, 1806*, 1806*, 1802       B       C         Original cost of asset class providing LV services       Annual Biod5*, 1806*, 1806*, 1806*, 1802       2105****       C       D       B       C         NBV of asset class providing LV services       Annual Billed Demand (kW or kVA) Total on Distribution Stations       K       B       C       D       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       E       <			TT	
Transmission Connection (per kW)       (Current LDC Retail Rate of Applicable Rate Class)       WW         2007 IRM Adjustment - Sheet 8, Cell D12       IPI - X       AO         2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12       IPI - X       K       AP         Distribution Stations       USoA Accts       S       S         Total annual OM&A costs of asset class providing LV services       S005****, 5010****5012*, 5016, 5017, 5105****, 5110*, 5114       A         OM&A with Administration Burden       (A* (1 + OO) = PP))       B       A         Original cost of asset class providing LV services       2105****       D       B         Accumulative amortization on asset class providing LV services       2105****       D       D         Annual amortization on asset class providing LV services       B       C       C         Annual Billed Demand (kW or kVA) Total on Distribution Stations       (B - C = E)       A       B         Annual Energy (kWh) of Embedded Distributor on Distribution Stations (fi applicable)       ******       With losses       S         NBV of assets       (= E)       W       O       O       O         OM&A Costs with Administration Burden       (= PP)       P       O       O	rket Service Charge (WMS) (per kWh)	(Current LDC Retail Rate of Applicable Rate Class)	UU	
2007 IRM Adjustment - Sheet 8, Cell D12       IPI - X       AO         2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12       IPI - X - K       AP         Distribution Stations       USoA Accts       \$         Total annual OM&A costs of asset class providing LV services       \$005****, 5010*****5012*, 5016, 5017, 5105****, 5110*, 5114       A         OM&A with Administration Burden       ((A * (1 + OO) = PP)))       1805*, 1806*, 1808*, 1820       B       C         Original cost of asset class providing LV services       2105***       5705***       D       B         Annual amortization on asset class providing LV services       (B - C = E)       B       C       D         Annual Billed Demand (kW or kVA) Total on Distribution Stations       (B - C = E)       With losses       B       B       B       B       C       D       D       E       D       D       E       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D<	Network (per kW)	(Current LDC Retail Rate of Applicable Rate Class)	vv	
2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12       IPI - X - K       AP         Distribution Stations       USoA Accts       \$         Total annual OM&A costs of asset class providing LV services       5005****, 5010*****5012*, 5016, 5017, 5105****, 5110*, 5114       A         OM&A with Administration Burden       ((A * (1 + OO) = PP))       B       PP         Original cost of asset class providing LV services       1805*, 1806*, 1808*, 1820       B       C         Annual amortization on asset class providing LV services       2105***       D       E       C         NBV of asset class providing LV services       B       C       A       B       C         Annual Billed Demand (kW or kVA) Total on Distribution Stations       (H applicable)       *****       With losses       S       S       S         NBV of assets       Distribution Stations       (= E)       W       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S       S	Connection (per kW)	(Current LDC Retail Rate of Applicable Rate Class)	ww	
Distribution Stations       USoA Accts         Total annual OM&A costs of asset class providing LV services       5114         OM&A with Administration Burden       ((A * (1 + OO) = PP))         Original cost of asset class providing LV services       1805*, 1806*, 1808*, 1820         Accumulative amortization on asset class providing LV services       2105****         Annual amortization on asset class providing LV services       5705****         NBV of asset class providing LV services       6         Annual Billed Demand (kW or kVA) Total on Distribution Stations       8         Annual Energy (kWh) of Embedded Distributor on Distribution Stations (if applicable)       *****         NBV of assets       (= E)         Working Capital Allowance :       0         OM&A Costs with Administration Burden       (= PP)	ustment - Sheet 8, Cell D12	IPI - X	AO	
Total annual OM&A costs of asset class providing LV services       5005****, 5010****5012*, 5016, 5017, 5105****, 5110*, 5114         OM&A with Administration Burden       ((A * (1 + OO) = PP))         Original cost of asset class providing LV services       1805*, 1806*, 1808*, 1820         Accumulative amortization on asset class providing LV services       2105***         Annual amortization on asset class providing LV services       C         Annual Billed Demand (kW or kVA) Total on Distribution Stations       B         Annual Billed Demand (kW or kVA) of Embedded Distributor on Distribution Stations (if applicable)       *****         With losses       SS         MBV of assets       (= E)         Working Capital Allowance :       (= E)         OM&A Costs with Administration Burden       (= PP)	istment (before Tax Adjustment) - Sheet 7, Cells D12 + E12	IPI - X - K	AP	
Total annual OM&A costs of asset class providing LV services       5114       A         OM&A with Administration Burden       ((A * (1 + OO) = PP))       PP         Original cost of asset class providing LV services       1805*, 1806*, 1808*, 1820       B         Accumulative amortization on asset class providing LV services       2105***       C         Annual amortization on asset class providing LV services       5705***       D         Annual amortization on asset class providing LV services       5705***       D         NBV of asset class providing LV services       (B - C = E)       E         Annual Billed Demand (kW or kVA) Total on Distribution Stations       AA         Annual Energy (kWh) of Embedded Distributor on Distribution Stations (if applicable)       *****       With losses         NBV of assets       (= E)       W       Image: Control on Control	itations			\$
OM&A with Administration Burden       ((A * (1 + OO) = PP))       PP         Original cost of asset class providing LV services       1805*, 1806*, 1808*, 1820       B         Accumulative amortization on asset class providing LV services       2105***       C         Annual amortization on asset class providing LV services       5705***       D         NBV of asset class providing LV services       (B - C = E)       E         Annual Billed Demand (kW or kVA) Total on Distribution Stations       AA         Annual Billed Demand (kW or kVA) of Embedded Distributor on Distribution Stations       *****         Mnual Energy (kWh) of Embedded Distributor on Distribution Stations (if applicable)       *****         MBV of assets       (= E)       W         Working Capital Allowance :       (= PP)       W				
Original cost of asset class providing LV services       1805*, 1806*, 1808*, 1820       B         Accumulative amortization on asset class providing LV services       2105***       C         Annual amortization on asset class providing LV services       5705***       D         NBV of asset class providing LV services       5705***       D         Annual Billed Demand (kW or kVA) Total on Distribution Stations       (B - C = E)       E         Annual Billed Demand (kW or kVA) of Embedded Distributor on Distribution Stations       ####################################				
Accumulative amortization on asset class providing LV services       2105***       C       D         Annual amortization on asset class providing LV services       5705***       D       E         NBV of asset class providing LV services       (B - C = E)       E       Image: Comparison of the comp				-
Annual amortization on asset class providing LV services       5705***       D         NBV of asset class providing LV services       (B - C = E)       E         Annual Billed Demand (kW or kVA) Total on Distribution Stations       Annual Billed Demand (kW or kVA) of Embedded Distributor on Distribution Stations       AA         Annual Energy (kWh) of Embedded Distributor on Distribution Stations (if applicable)       *****       With losses       SS         Rate Base - Distribution Stations       (= E)       W				
NBV of asset class providing LV services       (B - C = E)       E         Annual Billed Demand (kW or kVA) Total on Distribution Stations       AA         Annual Billed Demand (kW or kVA) of Embedded Distributor on Distribution Stations       With losses         Annual Energy (kWh) of Embedded Distributor on Distribution Stations (if applicable)       *****         Rate Base - Distribution Stations       (= E)         NBV of assets       (= E)         Working Capital Allowance :       (= PP)			-	
Annual Billed Demand (kW or kVA) Total on Distribution Stations       AA         Annual Billed Demand (kW or kVA) of Embedded Distributor on Distribution Stations       *****         Annual Energy (kWh) of Embedded Distributor on Distribution Stations (if applicable)       *****         With losses       (= E)         Working Capital Allowance :       (= PP)				
Annual Billed Demand (kW or kVA) of Embedded Distributor on Distribution Stations       *****       With Iosses       BB       SS         Annual Energy (kWh) of Embedded Distributor on Distribution Stations (if applicable)       *****       With Iosses       Image: Comparison of Comparis	lass providing LV services	(B - C = E)	E	-
Annual Energy (kWh) of Embedded Distributor on Distribution Stations (if applicable)       *****       With losses       SS         Rate Base - Distribution Stations       (= E)       W         NBV of assets       (= E)       (= PP)	Demand (kW or kVA) Total on Distribution Stations		AA	-
Rate Base - Distribution Stations         NBV of assets         Working Capital Allowance :         OM&A Costs with Administration Burden	Demand (kW or kVA) of Embedded Distributor on Distribution Stations		BB	-
NBV of assets       (= E)       W         Working Capital Allowance :       (= PP)	(kWh) of Embedded Distributor on Distribution Stations (if applicable) *****	With losses	SS	-
Working Capital Allowance :       (= PP)         OM&A Costs with Administration Burden       (= PP)				
OM&A Costs with Administration Burden (= PP)		( = E )	w	-
Device Complete Frances		( = PP )		-
Power Supply Expenses:				
Energy Sales (if applicable) (SS x TT)				-
WMS (if applicable) (SS x UU)				-
Transmission Network (BB X VV)				-
Transmission Connection (BB X WW)		(BB X WW)		-
Working Capital				-
Working Capital Allowance         X1           Rate Base         (W + X1 = Y)         Y		. ,		-
PILs Calculation	ion			
Target Net Income before consideration of PILS (Y x XX) (Y x XX)		$(\mathbf{V} \times \mathbf{X} \mathbf{X})$	vv	
Target Net Income before consideration of PILS times tax rate = PILs Provision (YY x R) ZZ				-
PILs Provision Grossed Up - <u>before</u> application of Utilization Factor (ZZ / (1 - R) AB				-
	Grossed Op - Dervie application of Othization Factor	( <u>~~</u> / (1 - N)	AD	-

2006 EDR 1,690,825

43,132,918

17,508,524 1,726,547

Transformer Stations (TS)	USoA Accts		\$
	5005****, 5010*****, 5012 **, 5014, 5015, 5105****,		
Total annual OM&A costs of asset class providing LV services	5110**, 5112	F	
OM&A with Administration Burden	((F * (1 + OO) = QQ))	QQ	-
Original cost of asset class providing LV services	1805**, 1806**, 1808**, 1815, 1825	G	
Accumulative amortization on asset class providing LV services	2105***	н	
Annual amortization on asset class providing LV services	5705***	1	
NBV of asset class providing LV services	(G - H = J)	J	_
Annual Billed Demand (kW or kVA) Total on Transformer Stations		сс	-
Annual Billed Demand (kW or kVA) of Embedded Distributor on Transformer Stations		DD	_
	With losses	AC	-
Data Daga - Transformer Stations			
<u>Rate Base - Transformer Stations</u> NBV of assets	( = J )	z	
Working Capital Allowance:	(= )	2	-
OM&A Costs with Administration Burden	( 00)		
	( = QQ )		-
Power Supply Expenses:			
Energy Sales (if applicable)	(AC x TT)		-
WMS (if applicable)			-
Transmission Network			-
Transmission Connection	(DD X WW)	40	-
Working Capital		AD	-
Working Capital Allowance	$(AD \times V = AD1)$	AD1	-
Rate Base	(AD1 + Z = AE)	AE	-
PILs Calculation			
Target Net Income before consideration of PILS	(AE x XX)	AF	-
Target Net Income before consideration of PILS times tax rate = PILs Provision	(AF x R)	AG	-
PILs Provision Grossed Up - before application of Utilization Factor	(AG / (1 - R)	AH	-

Low Voltage Lines		USoA Accts		\$
Total annual OM&A costs of asset class providing LV services	Ovhd	5020, 5025, 5030, 5095, 5005****, 5010****,	K	3,123,201
		5120, 5125, 5135, 5035****, 5160****, 5105****		
	UG	5040, 5045, 5050, 5090		
		5145, 5150, 5055****		
OM&A with Administration Burden		((K * (1 + OO) = RR))	RR	3,497,985
Original cost of asset class providing LV services	Ovhd	1830, 1835, 1850, 1980	L	126,043,190
	UG	1840, 1845		
Accumulative amortization on asset class providing LV services		2105***	М	56,548,071
Annual amortization on asset class providing LV services		5705***	Ν	1,834,488
NBV of asset class providing LV services		(L - M = O)	0	69,495,119
Annual Billed Demand (kW or kVA) Total on Low Voltage Lines			EE	121,536
Annual Billed Demand (kW or kVA) of Embedded Distributor on Low Voltage Lines			FF	63,395
Annual Energy (kWh) of Embedded Distributor on Low Voltage Lines (if applicable)	****	With losses	AI	-
Total Line Length (KM) of System (overhead and/or underground as applicable)			GG	727
Total Line Length (KM) to provide LV Services			HH	8.4
Rate Base - Low Voltage Lines				
NBV of assets		( = O )	LL	69,495,119
Working Capital Allowance:				
OM&A Costs with Administration Burden		( = RR )		3,497,985
Power Supply Expenses:				
Energy Sales (if applicable)		(AI x TT)		-
WMS (if applicable)		(AI x UÚ)		-
Transmission Network		(FF X VV)		-
Transmission Connection		(FF X WW)		-
Working Capital			AJ	3,497,985
Working Capital Allowance		$(AJ \times V = AJ1)$	AJ1	454,738
Rate Base		(AJ1 + LL = AK)	AK	69,949,857
PILs Calculation				
Target Net Income before consideration of PILS		(AK x XX)	AL	2,618,923
Target Net Income before consideration of PILS times tax rate = PILs Provision		(AL x R)	AM	-
PILs Provision Grossed Up - before application of Utilization Factor		(AM / (1 - R))	AN	-
· · ·				

reallocate TS building and other building costs where necessary

** - amounts re-allocated from Station Buildings & Fixtures expense (if applicable)

*** - will need to record portion attributable to the assets providing the LV services

**** - if any portion of the account is applicable

***** - applicable only if i) Host Distributor pays IESO for Commodity and WMS Charges for energy consumed by the Embedded Distributor and ii) recommended methodology is applied by a Host LDC for each Embedded customer, if deriving individual customer rates;

*or,* for all Embedded customers as a group, if developing a pooled rate

### Proposed Embedded Distribution Low Voltage Charges - Waterloo North Hydro

#### (Note all cells are referenced, no direct input in this sheet)

Waterloo Border		Waterloo North Hydro		EB-2007-0900				uneer mpar in this shee	-				
1		2		3		4		5			6		
Asset Class		Total annual OM&A costs of asset class providing LV services (\$)		Original cost of asset class providing LV services		Accumulative amortization on asset class providing LV services		Annual amortization on asset class providing LV services			NBV of asset class providing LV services		
Distribution Stations	PP	-	в	-	С	-	D	-		Е	-		
Transformer Stations	QQ	-	G	-	н	-	I	-		J	-		
Low Voltage lines	RR	\$3,497,985	L	\$126,043,190	М	\$56,548,071	N	\$1,834,488		0	\$69,495,119		
				-		-			-				
		7		8		9		10			11		
		5	Share of facilities				are of faciliti	es					
		kW or kVA		kW or kVA		kW or kVA		kW or kVA			percent		
Asset Class		Total line length or station capacity in asset class (KM)		Line length providing LV services (KM)		Annual billed total demand on station/line providing LV services (kW or kVA)		Annual billed Embedded Distributor demand on station/line providing LV services (kW or kVA)			Utilization factor		
Distribution Stations		capacity in asset class (Kivi)		services (Kivi)	AA	Services (KW OF KVA)	BB	Services (KW OF KVA)		(Col 10/Col 9)	0.00%		
Transformer Stations					CC		DD	_		(Col 10/Col 9)	0.00%		
Low Voltage lines	GG	727	нн	8.4	EE	121,536		63.395		(Col 8/Col 7) * (Col 10/Col 9)	0.60%		
Low voltage lines		121	IIII	0.4	EE	121,000		03,375			0.0070	1	
		12		12 (a)		13		14		15		15 (a)	16
		\$		\$		\$		\$		\$		\$	\$/kW or \$/kVA
Asset Class		Return on assets used to provide LV Services		PILs		Annual Amortization on assets used to provide LV Services		OM & A costs (with burden) associated with assets used to provide LV Services		Total annual cost associated with assets used to provide LV Services		Total annual cost associated with assets used to provide LV Services + 2007 & 2008 IRM Adjustments	Monthly kW Rate associated with the delivery of LV Services
Distribution Stations	(Y*S*Col 11)	-	(AB*Col 11)		D*Col 11	-	PP*Col 11	-	SUM	-	(((Col 15*(1+AO))* (1+AP))	-	
Transformer Stations	(AE*S*Col 11)	-	(AH*Col 11)		I*Col 11	-	QQ*Col 11		SUM	-	(((Col 15*(1+AO))* (1+AP))	-	
Low Voltage lines	(AK*S*Col 11)	27,840	(AN*Col 11)	-	N*Col 11	11,056	RR*Col 11	21,082	SUM	59,978	(((Col 15*(1+AO))* (1+AP))	59,978	

#### 59,978 **\$ 0.9461**

[Sum Col 15 (a)] [Sum Col 15 (a)

Sum Col 10]

			Input cells Calculated Cells
Distributor debt rate (deemed) Distributor return on equity before tax (utilized in formula) Distributor tax rate (current tax rate) Weighted Average Cost of Capital (WACC) Equity Portion of WACC		P Q R S XX	percent 4.77% 9.36% 0.00% 6.60% 3.74%
Deemed debt share Deemed equity share		T U	60.00% 40.00%
Working Capital Allowance Percentage Administrative Burden Percentage (applicable to all asset classes and OM&A only)		v 00	13% 12%
Rates charged for calcuation of Energy Sales for Working Capital Allowance Commodity (per kWh) Wholesale Market Service Charge (WMS) (per kWh) Transmission Network (per kW) Transmission Connection (per kW) 2007 IRM Adjustment - Sheet 8, Cell D12 2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12	[Most recent (April 08) Board Approved RPP Rate] (Current LDC Retail Rate of Applicable Rate Class) (Current LDC Retail Rate of Applicable Rate Class) (Current LDC Retail Rate of Applicable Rate Class) IPI - X IPI - X	TT UU VV WW AO AP	
Distribution Stations	USoA Accts		\$
Total annual OM&A costs of asset class providing LV services OM&A with Administration Burden Original cost of asset class providing LV services Accumulative amortization on asset class providing LV services Annual amortization on asset class providing LV services NBV of asset class providing LV services	5005****, 5010*****5012*, 5016, 5017, 5105****, 5110*, 5114 ((A * (1 + OO) = PP)) 1805*, 1806*, 1808*, 1820 2105*** 5705*** (B - C = E)	A PP B C D E	
Annual Billed Demand (kW or kVA) Total on Distribution Stations Annual Billed Demand (kW or kVA) of Embedded Distributor on Distribution Stations Annual Energy (kWh) of Embedded Distributor on Distribution Stations (if applicable)	With losses	AA BB SS	
Rate Base - Distribution Stations         NBV of assets         Working Capital Allowance :         OM&A Costs with Administration Burden         Power Supply Expenses:         Energy Sales (if applicable)         WMS (if applicable)         Transmission Network         Transmission Connection	(= E) (= PP) (SS x TT) (SS x UU) (BB x VV) (BB x WW)	w	
Working Capital Working Capital Allowance Rate Base	(X x V = X1) (W + X1 = Y)	X X1 Y	- - -
PILs Calculation Target Net Income before consideration of PILS Target Net Income before consideration of PILS times tax rate = PILs Provision PILs Provision Grossed Up - <u>before</u> application of Utilization Factor	(Y x XX) (YY x R) (ZZ / (1 - R)	YY ZZ AB	

EB-2007-0900 Cambridge & North Dumfries Hydro Inc. Proposed Embedded Distribution Low Voltage Charges Inputs - H

Transformer Stations (TS)	USoA Accts		\$
	5005****, 5010*****, 5012 **, 5014, 5015, 5105****,		
Total annual OM&A costs of asset class providing LV services	5110**, 5112	F	
OM&A with Administration Burden	((F * (1 + OO) = QQ))	QQ	-
Original cost of asset class providing LV services	1805**, 1806**, 1808**, 1815, 1825	G	
Accumulative amortization on asset class providing LV services	2105***	н	
Annual amortization on asset class providing LV services	5705***	1	
NBV of asset class providing LV services	(G - H = J)	J	-
Annual Billed Demand (kW or kVA) Total on Transformer Stations		сс	-
Annual Billed Demand (kW or kVA) of Embedded Distributor on Transformer Stations		DD	-
Annual Energy (kWh) of Embedded Distributor on Transformer Stations (if applicable) ****	* With losses	AC	-
Rate Base - Transformer Stations			
NBV of assets	( = J )	z	-
Working Capital Allowance :			
OM&A Costs with Administration Burden	( = QQ )		
Power Supply Expenses:			
Energy Sales (if applicable)	(AC x TT)		-
WMS (if applicable)	(AC x UU)		-
Transmission Network	(DD X VV)		-
Transmission Connection	(DD X WW)		-
Working Capital		AD	-
Working Capital Allowance	$(AD \times V = AD1)$	AD1	-
Rate Base	(AD1 + Z = AE)	AE	-
PILs Calculation			
Target Net Income before consideration of PILS	(AE x XX)	AF	
Target Net Income before consideration of PILS times tax rate = PILs Provision	(AF x R)	AG	
PILs Provision Grossed Up - before application of Utilization Factor	(AG / (1 - R)	AH	-

Low Voltage Lines		USoA Accts		\$
Total annual OM&A costs of asset class providing LV services	Ovhd	5020, 5025, 5030, 5095, 5005****, 5010****,	к	3,123,201
		5120, 5125, 5135, 5035****, 5160****, 5105****		
	UG	5040, 5045, 5050, 5090		
		5145, 5150, 5055****		
OM&A with Administration Burden		((K * (1 + OO) = RR))	RR	3,497,985
Original cost of asset class providing LV services	Ovhd	1830, 1835, 1850, 1980	L	126,043,190
	UG	1840, 1845		
Accumulative amortization on asset class providing LV services		2105***	м	56,548,071
Annual amortization on asset class providing LV services		5705***	N	1,834,488
NBV of asset class providing LV services		(L - M = O)	0	69,495,119
			-	
Annual Billed Demand (kW or kVA) Total on Low Voltage Lines			EE	132,868
Annual Billed Demand (kW or kVA) of Embedded Distributor on Low Voltage Lines			FF	27,169
Annual Energy (kWh) of Embedded Distributor on Low Voltage Lines (if applicable)	****	With losses	AI	-
······································				-
Total Line Length (KM) of System (overhead and/or underground as applicable)			GG	727
Total Line Length (KM) to provide LV Services			HH	8.6
Rate Base - Low Voltage Lines				
NBV of assets		(= O)	LL	69,495,119
Working Capital Allowance :				
OM&A Costs with Administration Burden		( = RR )		3,497,985
Power Supply Expenses:				
Energy Sales (if applicable)		(AI x TT)		-
WMS (if applicable)		(ALX UÚ)		-
Transmission Network		(FF X VV)		-
Transmission Connection		(FF X WW)		-
Working Capital			AJ	3.497.985
Working Capital Allowance		$(AJ \times V = AJ1)$	AJ1	454,738
Rate Base		(AJ1 + LL = AK)	AK	69,949,857
PILs Calculation				
Target Net Income before consideration of PILS		(AK x XX)	AL	2,618,923
Target Net Income before consideration of PILS times tax rate = PILs Provision		(AL x R)	AM	-
PILs Provision Grossed Up - before application of Utilization Factor		(AM / (1 - R))	AN	-
· · · · · · · · · · · · · · · · · · ·		····· · · · · · · · · · · · · · · · ·	1	

*

* ** *** ****

reallocate TS building and other building costs where necessary
amounts re-allocated from Station Buildings & Fixtures expense (if applicable)
will need to record portion attributable to the assets providing the LV services
if any portion of the account is applicable
applicable only if i) Host Distributor pays IESO for Commodity and WMS Charges for energy consumed by the Embedded Distributor and
ii) recommended methodology is applied by a Host LDC for each Embedded customer, if deriving individual customer rates;
or, for all Embedded customers as a group, if developing a pooled rate

### Proposed Embedded Distribution Low Voltage Charges - Hydro One Networks Inc.

#### (Note all cells are referenced, no direct input in this sheet)

Sheffield		Hydro One		EB-2007-0900		,		· ·					
1		2		3		4		5			6	]	
Asset Class		Total annual OM&A costs of asset class providing LV services (\$)		Original cost of asset class providing LV services		Accumulative amortization on asset class providing LV services		Annual amortization on asset class providing LV services			NBV of asset class providing LV services		
Distribution Stations	PP	-	в	-	с	_	D	-		Е	-	-	
Transformer Stations	QQ	_	G	-	н	-	ī	_		J	-		
Low Voltage lines	RR	\$3,497,985	L	\$126,043,190	М	\$56,548,071	N	\$1,834,488		0	\$69,495,119		
												_	
		7		8		9		10			11		
			Share of facilities			Sh	are of faciliti	es					
		kW or kVA		kW or kVA		kW or kVA		kW or kVA			percent		
		Total line length or station		Line length providing LV		Annual billed total demand on station/line providing LV		Annual billed Embedded Distributor demand on station/line providing LV					
Asset Class		capacity in asset class (KM)		services (KM)		services (kW or kVA)		services (kW or kVA)			Utilization factor		
Distribution Stations					AA	-	BB	-		(Col 10/Col 9)	0.00%	-	
Transformer Stations					сс	-	DD	-		(Col 10/Col 9)	0.00%		
Low Voltage lines	GG	727	нн	8.6	EE	132,868	FF	27,169		(Col 8/Col 7) * (Col 10/Col 9)	0.24%		
									•			-	
		12		12 (a)		13		14		15		15 (a)	16
		\$		\$		\$		\$		\$		\$	\$/kW or \$/kVA
Asset Class		Return on assets used to provide LV Services		PILs		Annual Amortization on assets used to provide LV Services		OM & A costs (with burden) associated with assets used to provide LV Services		Total annual cost associated with assets used to provide LV Services		Total annual cost associated with assets used to provide LV Services + 2007 & 2008 IRM Adjustments (IRM excluded from PILs)	Monthly kW Rate associated with the delivery of LV Services
Distribution Stations	(Y*S*Col 11)	-	(AB*Col 11)	-	D*Col 11	-	PP*Col 11	-	SUM	_	(((Col 15*(1+AO))* (1+AP)) (((Col 15*(1+AO))*	-	
Transformer Stations	(AE*S*Col 11)	-	(AH*Col 11)	-	I*Col 11	-	QQ*Col 11	-	SUM	-	(((earle (1110))) (1+AP))	-	
Low Voltage lines	(AK*S*Col 11)	11,173	(AN*Col 11)	-	N*Col 11	4,437	RR*Col 11	8,461	SUM	24,072	(((Col 15*(1+AO))* (1+AP))	24,072	

24,072 \$ 0.8860

[Sum Col 15 (a)] [Sum Col 15 (a)

Sum Col 10]

Embedded Distributor	Billing Determinant	sting 2013 V Rate	roposed 4 LV Rate
Waterloo North	kW	\$ 0.9779	\$ 0.9461
Hydro One	kW	\$ 0.9157	\$ 0.8860

# Appendix I

# Table of Changes

CAMBRIDGE AND NORTH DUMFRIES HYDRO INC.

#### EB-2013-0116

| CAMBRIDGE AND NORTH DUMFRIES HYDRO INC.        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                    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|                                                | Updated<br>Cost Of Capital<br>Regulatory Costs<br>Update 2013 Actual<br>OM&A<br>Load Forecast and<br>Cost of Power<br>Change<br>Update 2013 and 2014<br>Capital. Deduct 2014<br>Removal costs from<br>OM&A and include in<br>Amortization<br>Reduce 2014 OM&A to<br>include savings in<br>benefits from<br>GridSmartCity.<br>Increase other revenue<br>by 554,000 (\$23k sale<br>of Vehicles and \$31k<br>sale of scrap)<br>Reduce 2014 Capital<br>Additions by \$2.6 M<br>Change costs of power<br>and working capital<br>for new load forecast | Updated       7.5-Staff-21         Change       7.5-Staff-21         Regulatory Costs       4.2-EP-13         Change       Change         Update 2013 Actual       OM&A         Cost of Power       8.1-Staff-25         Change       7.1-EP-19         Update 2013 and 2014       9.2-Staff-40         Capital. Deduct 2014       7.1-EP-22         Removal costs from       Change         OM&A and include in       Amortization         Reduce 2014 OM&A to       include savings in         GridSmartCity.       7.4-VECC-32         Change       Change         Increase other revenue       Issue 7.6 Other         benefits from       Change         GridSmartCity.       Issue 7.6 Other         Revenue       Change         Of Vehicles and \$31k       Change         GridSmartCity.       Issue 4.3/7.1         Additions by \$2.6 M       Rate Base         Change       Change         Change       Change         Change       Change         Change       Change         Morking capital       for new load forecast         for new load forecast       Change | ItemIR referenceon DebtUpdated\$3,792,294Cost of Capital7.5-Staff-21Cost of Capital7.5-Staff-21S3,787,756Change(\$4,538)Regulatory Costs4.2-EP-13Update 2013 ActualOM&A\$3,787,969Change\$0Load Forecast andCost of Power8.1-Staff-25Cost of Power8.1-Staff-25Change\$1,767,183Removal costs fromChangeChange(\$27,789)OM&A and include inAmortizationAmortization7.4-VECC-32Reduce 2014 OM&A toChangeinclude savings in7.4-VECC-32S3,766,746benefits fromChangeChange\$3,766,746py \$54,000 (\$23k saleRevenueof Vehicles and \$31kChangesale of scrap)Issue 7.6 OtherReduce 2014 CapitalIssue 4.3/7.1Additions by \$2.6 MRate BaseChange\$3,741,080for new load forecastChangeSale of scrapl\$3,741,080Reduce 2014 CapitalIssue 7.1S3,740,490\$3,740,490Change\$11,044 | Item         IR reference         Regulated Return<br>on Debt         Rate of<br>Return           Updated         \$3,792,294         6.46%           Cost Of Capital         7.5-Staff-21         \$3,787,756         6.60%           Change         (\$4,538)         0.14%           Regulatory Costs         4.2-EP-13         \$3,787,969         6.60%           Update 2013 Actual         OM&A         \$3,787,969         6.60%           Change         \$3,787,969         6.60%         6.60%           Load Forecast and<br>Cost of Power         8.1-Staff-25         \$3,787,969         6.60%           Change         7.1-EP-19         \$7,003         9           Update 2013 and 2014         7.1-EP-19         \$7,003         9           Update 2013 and 2014         7.1-EP-22         \$3,767,183         6.60%           Change         (\$27,789)         0M&A and include in<br>Amortization         Amortization           Reduce 2014 OM&A to<br>include savings 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      7.5-Staff-21<br/>Change         53,787,756         6.60%         54,959,246         5132,458,506           Regulatory Costs         4.2-EP-13<br/>Change         53,787,766         6.60%         54,959,526         5132,465,968           Update 2013 Actual<br/>OM&amp;A         Change         5213         5280         57,462           Update 2013 Actual<br/>OM&amp;A         Change         53,787,796         6.60%         54,959,526         5132,465,968           Cost of Forwer         51.5taff-25         53,794,972         6.60%         54,959,526         5132,710,870           Change         7.1-EP-19         57,003         59,169         5244,902           Update 2013 and 2014         7.2-EP-22         53,767,783         6.60%         54,931,739         5131,723,786           Change         (54,778)         (537,28)         (537,29)         (513,28)           OM&amp;A and Include in<br/>Amortization         7.4-VECC-32         53,766,746         6.60%         54,931,739         5131,723,786     &lt;</td> <td>Item         IR reference         Regulated Return<br/>on Debt         Rate of<br/>Return         Regulated Return<br/>on Equity         Rate Base         Working Capital           Updated         53,792,294         6.46%         54,757,910         5132,458,506         5169,005,383           Updated         Cost Of Capital         7.5-Staff-21         53,787,756         6.60%         54,959,246         5132,458,506         5169,005,383           Updated         Change         (54,538)         0.14%         520,352.6         5132,465,368         5169,002,783           Qudate 2013 Actual         Change         53,787,969         6.60%         54,959,526         5132,465,368         5169,002,783           Qudate 2013 Actual         Change         53,787,969         6.60%         54,959,526         5132,465,368         \$169,002,783           Cost of Power         6.1,5147,625         53,749,797         6.60%         54,959,526         \$132,465,368         \$169,002,783           Cost of Power         7.1,67-10         57,003         \$132,445,305         \$132,455,306         \$150,005,2783           Qubate 2013 and 2014         9.2,5147,40         53,760,746         6.60%         \$4,931,739         \$131,739,074         \$170,104,041           Reture 2014 OM&amp;A to<br/>Include savings in         7.4-VEC-32<td>Item         IR reference         Regulated Return<br/>on Debt         Rate of<br/>Guilty         Rate Base         Working Capital<br/>Working Capital<br/>Allowance         Working Capital<br/>Allowance           Updated         53.792,294         6.46%         54.975,710         5132,458,506         5169,005,383         521,970,700           Updated         Cost Of Capital         7.5-Staff-21         53.787,756         6.60%         54,959,246         5132,458,506         5169,005,383         521,970,700           Updated         Cost Of Capital         7.5-Staff-21         53.787,756         6.60%         54,959,246         5132,458,506         5169,005,383         521,970,700           Regulatory Costs         4.2-EP-13         53.787,969         6.60%         54,959,526         5132,465,968         5169,062,7783         521,979,162           OM&amp;A         Change         53.787,969         6.60%         54,959,526         5132,465,968         5169,062,7783         521,979,162           Coad forecast and<br/>Coad forecast and<br/>Coad forecast and<br/>Coal of Power         6.1-Staff-25         53,787,9497         6.60%         54,958,595         5132,746,974         5170,044,441         522,102,465           Coad forecast and<br/>Coal of Power         7.4-EP-19         53,766,746         6.60%         54,931,739         5131,723,786         5170,022,841<td>Item         Itereference         Regulated Return<br/>on Bask         Regulated Return<br/>on Equity         Regulated Return<br/>on Equity         Rute Ease         Working Capital<br/>Allowance         Monoritaation           Updated         53782,294         6.660%         54,757,910         5312,458,506         5169,005,383         521,970,700         54,756,246           Updated         7.5-5taff-21         53,787,756         6.60%         54,959,246         5112,455,866         5169,005,283         521,970,700         54,756,246           Updated         Coart of Capital         7.5-5taff-21         53,787,969         6.60%         54,959,526         5112,465,968         5169,002,783         521,970,100         54,756,246           Update 2013 Actual         S1787,969         6.60%         54,959,526         5112,465,968         5169,062,783         521,978,162         54,756,246           Change         50,787,969         6.60%         54,959,256         5112,465,968         5169,062,783         521,978,162         54,756,246           Change         51,787,969         6.60%         54,959,256         5112,465,968         5169,062,783         521,978,162         552,253,064         54,756,246           Logat Parceast and<br/>Coart Power         8,154745         53,794,972         6.60%         54,932,231         &lt;</td><td>Item         Itereference         Regulated Return<br/>on Dobti<br/>Beturn         Regulated Return<br/>on Equity<br/>on Dobti<br/>S3.742,254         Regulated Return<br/>on Equity<br/>S3.742,254         Regulated Return<br/>on Equity<br/>S3.742,254         Regulated Return<br/>on Equity<br/>S3.742,254         Regulated Return<br/>on Equity<br/>S3.742,254         Working Capital<br/>S1.1,070,700         Annoritzation<br/>S4.756,246         Fills           Updated<br/>Cost Of Capital         7.5 Suff 21         53.742,254         6.40%         54.959,246         5132,468,306         5169,005,383         53.1,970,700         54.756,246         50           Updated<br/>Cost Of Capital         7.5 Suff 21         53.787,790         6.60%         54.959,256         5322,465,388         5169,005,783         521.078,162         54.756,246         50           Update 2013 Actual<br/>OMAA         Change         53.787,990         6.60%         54.959,256         5312,465,388         5169,062,783         521.078,162         54.756,246         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50</td><td>Item         Itereference         Regulated feture<br/>on Debt         Rate may<br/>beam         Result         Result         Working Capital<br/>Allowance         Working Capital<br/>Allowance         Monortization         PLS         OMAA           Image         55,792,294         6.49%         54,757,290         5132,458,598         510,005,383         521,970,700         54,756,246         50         555,958,975           Updated         Cost Of Capital         7,5-5caf-21         53,772,756         6.60%         54,4592,246         531,2465,506         5160,053,883         521,970,700         54,756,246         50         515,558,975           Updated         Cost Of Capital         7,5-5caf-21         53,772,756         6.60%         54,4593,246         512,465,956         516,005,383         521,970,700         54,756,246         50         515,600,577           Updated         Cost Of Capital         7,5-5caf-21         53,772,793         6.60%         54,295,246         512,970,780         517,462,465         50         516,00,573           Updated Allow         Change         53,772,773         6.60%         54,995,356         512,710,870         517,962,466         50         516,00,637           Updated Allow         Change         53,774,773         6.60%         54,995,356         <td< td=""><td>Item         It reference         Regulated Return         <th< td=""><td>Item         In-reference         Regulated Hard         Rescher Gintaria         R</td><td>Line         In Alterno         Regulated Return<br/>Autor         Intel Return<br/>Regulated Return<br/>Bargeton         Intel Return<br/>Return<br/>Bargeton         Intel Return<br/>Return<br/>Bargeton         Intel Return<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Multical<br/>Bargeton         Intel Return<br/>Bargeton         Intel Return<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Multical<br/>Bargeton         State<br/>Bargeton         State<br/>Bargeton</td></th<></td></td<></td></td></td> | Item         IR reference         Regulated Return<br>on Debt         Rate of<br>Return         Regulated Return<br>on Equity<br>on Equity           Updated         53,792,294         6.46%         \$4,757,910           Updated         7.5-Staff-21         \$3,787,756         6.60%         \$4,959,246           Cost Of Capital         7.5-Staff-21         \$3,787,959         6.60%         \$4,959,246           Updated         Change         \$213         \$2201,336           Update 2013 Actual         OM&A         \$3,787,959         6.60%         \$4,959,526           Change         \$213         \$2200         \$280         \$280           Update 2013 Actual         OM&A         \$3,787,959         6.60%         \$4,959,526           Cost of Power         8.1-Staff-25         \$3,787,969         6.60%         \$4,959,526           Change         \$7,003         \$9,169         \$3,767,183         \$6.60%         \$4,938,311           Removal costs from         Change         \$2,7789         \$6.60%         \$4,931,739           M&A and include in         7.4-VEC-32         \$3,766,746         \$6.60%         \$4,931,739           Increase other revenue         Issue 7.6 Other         \$3,766,746         \$6.60%         \$4,931,739           Incre | Item         IR reference         Regulated Return<br>on Debt         Rate of<br>Return         Regulated Return<br>on Equity         Rate Base           Updated<br>Cost Of Capital         7.5-Staff-21<br>Change         53,782,294         6.46%         54,757,910         5132,458,506           Updated<br>Cost Of Capital         7.5-Staff-21<br>Change         53,787,756         6.60%         54,959,246         5132,458,506           Regulatory Costs         4.2-EP-13<br>Change         53,787,766         6.60%         54,959,526         5132,465,968           Update 2013 Actual<br>OM&A         Change         5213         5280         57,462           Update 2013 Actual<br>OM&A         Change         53,787,796         6.60%         54,959,526         5132,465,968           Cost of Forwer         51.5taff-25         53,794,972         6.60%         54,959,526         5132,710,870           Change         7.1-EP-19         57,003         59,169         5244,902           Update 2013 and 2014         7.2-EP-22         53,767,783         6.60%         54,931,739         5131,723,786           Change         (54,778)         (537,28)         (537,29)         (513,28)           OM&A and Include in<br>Amortization         7.4-VECC-32         53,766,746         6.60%         54,931,739         5131,723,786     < | Item         IR reference         Regulated Return<br>on Debt         Rate of<br>Return         Regulated Return<br>on Equity         Rate Base         Working Capital           Updated         53,792,294         6.46%         54,757,910         5132,458,506         5169,005,383           Updated         Cost Of Capital         7.5-Staff-21         53,787,756         6.60%         54,959,246         5132,458,506         5169,005,383           Updated         Change         (54,538)         0.14%         520,352.6         5132,465,368         5169,002,783           Qudate 2013 Actual         Change         53,787,969         6.60%         54,959,526         5132,465,368         5169,002,783           Qudate 2013 Actual         Change         53,787,969         6.60%         54,959,526         5132,465,368         \$169,002,783           Cost of Power         6.1,5147,625         53,749,797         6.60%         54,959,526         \$132,465,368         \$169,002,783           Cost of Power         7.1,67-10         57,003         \$132,445,305         \$132,455,306         \$150,005,2783           Qubate 2013 and 2014         9.2,5147,40         53,760,746         6.60%         \$4,931,739         \$131,739,074         \$170,104,041           Reture 2014 OM&A to<br>Include savings in         7.4-VEC-32 <td>Item         IR reference         Regulated Return<br/>on Debt         Rate of<br/>Guilty         Rate Base         Working Capital<br/>Working Capital<br/>Allowance         Working Capital<br/>Allowance           Updated         53.792,294         6.46%         54.975,710         5132,458,506         5169,005,383         521,970,700           Updated         Cost Of Capital         7.5-Staff-21         53.787,756         6.60%         54,959,246         5132,458,506         5169,005,383         521,970,700           Updated         Cost Of Capital         7.5-Staff-21         53.787,756         6.60%         54,959,246         5132,458,506         5169,005,383         521,970,700           Regulatory Costs         4.2-EP-13         53.787,969         6.60%         54,959,526         5132,465,968         5169,062,7783         521,979,162           OM&amp;A         Change         53.787,969         6.60%         54,959,526         5132,465,968         5169,062,7783         521,979,162           Coad forecast and<br/>Coad forecast and<br/>Coad forecast and<br/>Coal of Power         6.1-Staff-25         53,787,9497         6.60%         54,958,595         5132,746,974         5170,044,441         522,102,465           Coad forecast and<br/>Coal of Power         7.4-EP-19         53,766,746         6.60%         54,931,739         5131,723,786         5170,022,841<td>Item         Itereference         Regulated Return<br/>on Bask         Regulated Return<br/>on Equity         Regulated Return<br/>on Equity         Rute Ease         Working Capital<br/>Allowance         Monoritaation           Updated         53782,294         6.660%         54,757,910         5312,458,506         5169,005,383         521,970,700         54,756,246           Updated         7.5-5taff-21         53,787,756         6.60%         54,959,246         5112,455,866         5169,005,283         521,970,700         54,756,246           Updated         Coart of Capital         7.5-5taff-21         53,787,969         6.60%         54,959,526         5112,465,968         5169,002,783         521,970,100         54,756,246           Update 2013 Actual         S1787,969         6.60%         54,959,526         5112,465,968         5169,062,783         521,978,162         54,756,246           Change         50,787,969         6.60%         54,959,256         5112,465,968         5169,062,783         521,978,162         54,756,246           Change         51,787,969         6.60%         54,959,256         5112,465,968         5169,062,783         521,978,162         552,253,064         54,756,246           Logat Parceast and<br/>Coart Power         8,154745         53,794,972         6.60%         54,932,231         &lt;</td><td>Item         Itereference         Regulated Return<br/>on Dobti<br/>Beturn         Regulated Return<br/>on Equity<br/>on Dobti<br/>S3.742,254         Regulated Return<br/>on Equity<br/>S3.742,254         Regulated Return<br/>on Equity<br/>S3.742,254         Regulated Return<br/>on Equity<br/>S3.742,254         Regulated Return<br/>on Equity<br/>S3.742,254         Working Capital<br/>S1.1,070,700         Annoritzation<br/>S4.756,246         Fills           Updated<br/>Cost Of Capital         7.5 Suff 21         53.742,254         6.40%         54.959,246         5132,468,306         5169,005,383         53.1,970,700         54.756,246         50           Updated<br/>Cost Of Capital         7.5 Suff 21         53.787,790         6.60%         54.959,256         5322,465,388         5169,005,783         521.078,162         54.756,246         50           Update 2013 Actual<br/>OMAA         Change         53.787,990         6.60%         54.959,256         5312,465,388         5169,062,783         521.078,162         54.756,246         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50</td><td>Item         Itereference         Regulated feture<br/>on Debt         Rate may<br/>beam         Result         Result         Working Capital<br/>Allowance         Working Capital<br/>Allowance         Monortization         PLS         OMAA           Image         55,792,294         6.49%         54,757,290         5132,458,598         510,005,383         521,970,700         54,756,246         50         555,958,975           Updated         Cost Of Capital         7,5-5caf-21         53,772,756         6.60%         54,4592,246         531,2465,506         5160,053,883         521,970,700         54,756,246         50         515,558,975           Updated         Cost Of Capital         7,5-5caf-21         53,772,756         6.60%         54,4593,246         512,465,956         516,005,383         521,970,700         54,756,246         50         515,600,577           Updated         Cost Of Capital         7,5-5caf-21         53,772,793         6.60%         54,295,246         512,970,780         517,462,465         50         516,00,573           Updated Allow         Change         53,772,773         6.60%         54,995,356         512,710,870         517,962,466         50         516,00,637           Updated Allow         Change         53,774,773         6.60%         54,995,356         <td< td=""><td>Item         It reference         Regulated Return         <th< td=""><td>Item         In-reference         Regulated Hard         Rescher Gintaria         R</td><td>Line         In Alterno         Regulated Return<br/>Autor         Intel Return<br/>Regulated Return<br/>Bargeton         Intel Return<br/>Return<br/>Bargeton         Intel Return<br/>Return<br/>Bargeton         Intel Return<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Multical<br/>Bargeton         Intel Return<br/>Bargeton         Intel Return<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Multical<br/>Bargeton         State<br/>Bargeton         State<br/>Bargeton</td></th<></td></td<></td></td> | Item         IR reference         Regulated Return<br>on Debt         Rate of<br>Guilty         Rate Base         Working Capital<br>Working Capital<br>Allowance         Working Capital<br>Allowance           Updated         53.792,294         6.46%         54.975,710         5132,458,506         5169,005,383         521,970,700           Updated         Cost Of Capital         7.5-Staff-21         53.787,756         6.60%         54,959,246         5132,458,506         5169,005,383         521,970,700           Updated         Cost Of Capital         7.5-Staff-21         53.787,756         6.60%         54,959,246         5132,458,506         5169,005,383         521,970,700           Regulatory Costs         4.2-EP-13         53.787,969         6.60%         54,959,526         5132,465,968         5169,062,7783         521,979,162           OM&A         Change         53.787,969         6.60%         54,959,526         5132,465,968         5169,062,7783         521,979,162           Coad forecast and<br>Coad forecast and<br>Coad forecast and<br>Coal of Power         6.1-Staff-25         53,787,9497         6.60%         54,958,595         5132,746,974         5170,044,441         522,102,465           Coad forecast and<br>Coal of Power         7.4-EP-19         53,766,746         6.60%         54,931,739         5131,723,786         5170,022,841 <td>Item         Itereference         Regulated Return<br/>on Bask         Regulated Return<br/>on Equity         Regulated Return<br/>on Equity         Rute Ease         Working Capital<br/>Allowance         Monoritaation           Updated         53782,294         6.660%         54,757,910         5312,458,506         5169,005,383         521,970,700         54,756,246           Updated         7.5-5taff-21         53,787,756         6.60%         54,959,246         5112,455,866         5169,005,283         521,970,700         54,756,246           Updated         Coart of Capital         7.5-5taff-21         53,787,969         6.60%         54,959,526         5112,465,968         5169,002,783         521,970,100         54,756,246           Update 2013 Actual         S1787,969         6.60%         54,959,526         5112,465,968         5169,062,783         521,978,162         54,756,246           Change         50,787,969         6.60%         54,959,256         5112,465,968         5169,062,783         521,978,162         54,756,246           Change         51,787,969         6.60%         54,959,256         5112,465,968         5169,062,783         521,978,162         552,253,064         54,756,246           Logat Parceast and<br/>Coart Power         8,154745         53,794,972         6.60%         54,932,231         &lt;</td> <td>Item         Itereference         Regulated Return<br/>on Dobti<br/>Beturn         Regulated Return<br/>on Equity<br/>on Dobti<br/>S3.742,254         Regulated Return<br/>on Equity<br/>S3.742,254         Regulated Return<br/>on Equity<br/>S3.742,254         Regulated Return<br/>on Equity<br/>S3.742,254         Regulated Return<br/>on Equity<br/>S3.742,254         Working Capital<br/>S1.1,070,700         Annoritzation<br/>S4.756,246         Fills           Updated<br/>Cost Of Capital         7.5 Suff 21         53.742,254         6.40%         54.959,246         5132,468,306         5169,005,383         53.1,970,700         54.756,246         50           Updated<br/>Cost Of Capital         7.5 Suff 21         53.787,790         6.60%         54.959,256         5322,465,388         5169,005,783         521.078,162         54.756,246         50           Update 2013 Actual<br/>OMAA         Change         53.787,990         6.60%         54.959,256         5312,465,388         5169,062,783         521.078,162         54.756,246         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50</td> <td>Item         Itereference         Regulated feture<br/>on Debt         Rate may<br/>beam         Result         Result         Working Capital<br/>Allowance         Working Capital<br/>Allowance         Monortization         PLS         OMAA           Image         55,792,294         6.49%         54,757,290         5132,458,598         510,005,383         521,970,700         54,756,246         50         555,958,975           Updated         Cost Of Capital         7,5-5caf-21         53,772,756         6.60%         54,4592,246         531,2465,506         5160,053,883         521,970,700         54,756,246         50         515,558,975           Updated         Cost Of Capital         7,5-5caf-21         53,772,756         6.60%         54,4593,246         512,465,956         516,005,383         521,970,700         54,756,246         50         515,600,577           Updated         Cost Of Capital         7,5-5caf-21         53,772,793         6.60%         54,295,246         512,970,780         517,462,465         50         516,00,573           Updated Allow         Change         53,772,773         6.60%         54,995,356         512,710,870         517,962,466         50         516,00,637           Updated Allow         Change         53,774,773         6.60%         54,995,356         <td< td=""><td>Item         It reference         Regulated Return         <th< td=""><td>Item         In-reference         Regulated Hard         Rescher Gintaria         R</td><td>Line         In Alterno         Regulated Return<br/>Autor         Intel Return<br/>Regulated Return<br/>Bargeton         Intel Return<br/>Return<br/>Bargeton         Intel Return<br/>Return<br/>Bargeton         Intel Return<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Multical<br/>Bargeton         Intel Return<br/>Bargeton         Intel Return<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Multical<br/>Bargeton         State<br/>Bargeton         State<br/>Bargeton</td></th<></td></td<></td> | Item         Itereference         Regulated Return<br>on Bask         Regulated Return<br>on Equity         Regulated Return<br>on Equity         Rute Ease         Working Capital<br>Allowance         Monoritaation           Updated         53782,294         6.660%         54,757,910         5312,458,506         5169,005,383         521,970,700         54,756,246           Updated         7.5-5taff-21         53,787,756         6.60%         54,959,246         5112,455,866         5169,005,283         521,970,700         54,756,246           Updated         Coart of Capital         7.5-5taff-21         53,787,969         6.60%         54,959,526         5112,465,968         5169,002,783         521,970,100         54,756,246           Update 2013 Actual         S1787,969         6.60%         54,959,526         5112,465,968         5169,062,783         521,978,162         54,756,246           Change         50,787,969         6.60%         54,959,256         5112,465,968         5169,062,783         521,978,162         54,756,246           Change         51,787,969         6.60%         54,959,256         5112,465,968         5169,062,783         521,978,162         552,253,064         54,756,246           Logat Parceast and<br>Coart Power         8,154745         53,794,972         6.60%         54,932,231         < | Item         Itereference         Regulated Return<br>on Dobti<br>Beturn         Regulated Return<br>on Equity<br>on Dobti<br>S3.742,254         Regulated Return<br>on Equity<br>S3.742,254         Regulated Return<br>on Equity<br>S3.742,254         Regulated Return<br>on Equity<br>S3.742,254         Regulated Return<br>on Equity<br>S3.742,254         Working Capital<br>S1.1,070,700         Annoritzation<br>S4.756,246         Fills           Updated<br>Cost Of Capital         7.5 Suff 21         53.742,254         6.40%         54.959,246         5132,468,306         5169,005,383         53.1,970,700         54.756,246         50           Updated<br>Cost Of Capital         7.5 Suff 21         53.787,790         6.60%         54.959,256         5322,465,388         5169,005,783         521.078,162         54.756,246         50           Update 2013 Actual<br>OMAA         Change         53.787,990         6.60%         54.959,256         5312,465,388         5169,062,783         521.078,162         54.756,246         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50 | Item         Itereference         Regulated feture<br>on Debt         Rate may<br>beam         Result         Result         Working Capital<br>Allowance         Working Capital<br>Allowance         Monortization         PLS         OMAA           Image         55,792,294         6.49%         54,757,290         5132,458,598         510,005,383         521,970,700         54,756,246         50         555,958,975           Updated         Cost Of Capital         7,5-5caf-21         53,772,756         6.60%         54,4592,246         531,2465,506         5160,053,883         521,970,700         54,756,246         50         515,558,975           Updated         Cost Of Capital         7,5-5caf-21         53,772,756         6.60%         54,4593,246         512,465,956         516,005,383         521,970,700         54,756,246         50         515,600,577           Updated         Cost Of Capital         7,5-5caf-21         53,772,793         6.60%         54,295,246         512,970,780         517,462,465         50         516,00,573           Updated Allow         Change         53,772,773         6.60%         54,995,356         512,710,870         517,962,466         50         516,00,637           Updated Allow         Change         53,774,773         6.60%         54,995,356 <td< td=""><td>Item         It reference         Regulated Return         <th< td=""><td>Item         In-reference         Regulated Hard         Rescher Gintaria         R</td><td>Line         In Alterno         Regulated Return<br/>Autor         Intel Return<br/>Regulated Return<br/>Bargeton         Intel Return<br/>Return<br/>Bargeton         Intel Return<br/>Return<br/>Bargeton         Intel Return<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Multical<br/>Bargeton         Intel Return<br/>Bargeton         Intel Return<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Multical<br/>Bargeton         State<br/>Bargeton         State<br/>Bargeton</td></th<></td></td<> | Item         It reference         Regulated Return         Regulated Return <th< td=""><td>Item         In-reference         Regulated Hard         Rescher Gintaria         R</td><td>Line         In Alterno         Regulated Return<br/>Autor         Intel Return<br/>Regulated Return<br/>Bargeton         Intel Return<br/>Return<br/>Bargeton         Intel Return<br/>Return<br/>Bargeton         Intel Return<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Multical<br/>Bargeton         Intel Return<br/>Bargeton         Intel Return<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Working Capital<br/>Bargeton         Multical<br/>Bargeton         State<br/>Bargeton         State<br/>Bargeton</td></th<> | Item         In-reference         Regulated Hard         Rescher Gintaria         R | Line         In Alterno         Regulated Return<br>Autor         Intel Return<br>Regulated Return<br>Bargeton         Intel Return<br>Return<br>Bargeton         Intel Return<br>Return<br>Bargeton         Intel Return<br>Bargeton         Working Capital<br>Bargeton         Working Capital<br>Bargeton         Working Capital<br>Bargeton         Working Capital<br>Bargeton         Multical<br>Bargeton         Intel Return<br>Bargeton         Intel Return<br>Bargeton         Working Capital<br>Bargeton         Working Capital<br>Bargeton         Working Capital<br>Bargeton         Multical<br>Bargeton         State<br>Bargeton         State<br>Bargeton |  |

M:\OEB Rate Applications\2014 COS Rate Rebasing\Draft Rate Order\Models for DRO\Appendix I Table of Changes.xls

FINAL FIGURES FOR DRAFT RATE ORDER		Decision	\$3,770,596	6.60%	\$4,936,779	\$131,858,418	\$173,454,631	\$22,549,102	\$5,198,516	\$0	\$14,653,516	\$28,559,407	\$1,353,379	\$27,206,027	\$2,260,946
	Load Forecast														
	to 999 kW and Embedded in the	Change	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$615,983)
16 Settlement	Change to kW/kWh ratio for GS 50	Page 15 of Settlement													
		Decision	\$3,770,596	6.60%	\$4,936,779	\$131,858,418	\$173,454,631	\$22,549,102	\$5,198,516	\$0	\$14,653,516	\$28,559,407	\$1,353,379	\$27,206,027	\$2,876,929
	2012 (\$333,253) 2013 (\$639,000)	Change	\$27,803	0.00%	\$36,401	\$972,253	\$0	\$0	\$0	\$O	\$0	\$64,204	\$0	\$64,203	\$64,204
15 Decision	Restate PP&E for 2012 and 2013	Page 13 of Decision													
		Decision	\$3,742,793	6.60%	\$4,900,378	\$130,886,165	\$173,454,631	\$22,549,102	\$5,198,516	\$O	\$14,653,516	\$28,495,203	\$1,353,379	\$27,141,824	\$2,812,725
	original \$806,208 to \$472,884	Change	\$0	0.00%	\$0	\$0	\$0	\$0	(\$333,324)	\$0	\$0	(\$333,324)	\$0	(\$333,324)	(\$333,324)