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October 9, 2014

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

Dear Ms. Walli,

RE: Hydro One Brampton Networks Inc.'s 2015 Cost of Service Electricity Distribution Rate Application; Settlement Proposal; EB-2014-0083

Pursuant to Procedural Order No. 1 in the above-captioned matter, a Settlement Conference was convened in this proceeding on September 15, 2014 and concluded on September 16, 2014.

Hydro One Brampton Networks Inc. ("HOBNI") is pleased to advise that the Parties have achieved a partial settlement in this matter, leaving the following outstanding matters:

1. Appropriate percentage to be used to calculate the HOBNI's Working Capital Allowance;
2. Determination of the correct amount for disposition in Account 1576 and the appropriate disposition period; and
3. Load Forecast methodology pertaining to weather normalization.

The Parties agree that those matters will be subject of the oral hearing before the Ontario Energy Board.

On October 3, 2014 HOBNI advised the Board that it would file its Settlement Proposal on October 7, 2014, however, the Parties were not in a position to finalise it by that date. We thank you for your consideration in this matter. Should you have any questions or require further information, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink that reads "Scott Miller". The signature is written in a cursive, flowing style.

Scott Miller
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Hydro One Brampton Networks Inc.
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Paul Tremblay, President & CEO, Hydro One Brampton Networks Inc.
Marc Villett, Vice-President, Finance, Hydro One Brampton Networks Inc.

ONTARIO ENERGY BOARD

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 Hydro One Brampton Networks Inc. to the Ontario Energy Board for an Order approving just and reasonable rates and other charges, effective January 1, 2015.

Hydro One Brampton Networks Inc.

Settlement Proposal

Filed: October 9, 2014

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INTRODUCTION

Hydro One Brampton Networks Inc. (“HOBNI”, “Applicant”, “Company”, and “Hydro One Brampton”) owns and operates the electricity distribution system within the municipal boundaries of the City of Brampton. As the local distribution company, HOBNI services approximately 146,000 (December 2013) Residential, General Service, Large Use, Street Light and Embedded Distributor customers.

Hydro One Brampton filed an application (the “Application”) with the Ontario Energy Board (the “Board” and “OEB”) on April 23, 2014 under section 78 of the *Ontario Energy Board Act, 1998, S.O. 1998, c. 15, (Schedule B)*, seeking approval for changes to the rates that HOBNI charges for electricity distribution, to be effective January 1, 2015. The Board assigned File Number EB-2014-0083 to the Application.

The Board issued a Notice of Application and Hearing on May 15, 2014. Four Parties (the “Intervenors”) requested and were granted Intervenor status:

- Building Owners and Managers Association of Greater Toronto (“BOMA”).
- Energy Probe Research Foundation (“Energy Probe”)
- School Energy Coalition (“SEC”)
- Vulnerable Energy Consumers Coalition (“VECC”)

Procedural Order No. 1 issued on July 10, 2014, scheduled dates for written interrogatories from Board Staff and Intervenors (July 22, 2014 & July 24, 2014), HOBNI’s interrogatory responses (August 13, 2014), a Technical Conference (September 3-4, 2014), a Settlement Conference (September 15-16, 2014) and the date on which the Settlement Proposal should be filed (October 6, 2014).

Subsequent to the filing of interrogatories and responses, the Board reviewed the proposed issues list and approved it on September 12, 2014 for the purpose of this proceeding.

The Intervenors, together with the Applicant (collectively, the “Parties”), engaged in a settlement conference, which resulted in the settlement of most of the issues in this proceeding. This document sets out the terms of that settlement.

SETTLEMENT PROCESS

The Settlement Conference was convened on September 15, 2014 in accordance with Procedural Order No. 1 with Mr. F. Chris Haussmann acting as the facilitator. The Settlement Conference concluded on September 16, 2014. The following Parties, in addition to HOBNI, participated in the Settlement Conference:

- BOMA
- Energy Probe
- SEC
- VECC

The Parties have settled all issues on the Board's approved Issues List except for (a) the Working Capital Allowance percentage, (b) calculation and disposition of Account 1576 - Accounting Changes under CGAAP Deferral Account and (c) Load Forecast weather normalization. The specific components of this settlement, including all evidentiary supporting references, are described in detail below on an issue-by-issue basis in the section entitled Settlement Proposal.

The role adopted by Board staff in the Settlement Conference was consistent with guidance as set out on page 5 of the Board's *Practice Direction on Settlement Conferences* (the "Practice Direction"). Although Board staff is not a party to this Settlement Proposal, as noted in the Practice Direction, the Board staff who participated in the Settlement Conference are bound by the same confidentiality standards that apply to the Parties to the proceeding.

These settlement proceedings are subject to the rules relating to confidentiality and privilege contained in the Practice Direction. 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 document comprises the Settlement Proposal, and it is presented jointly to the Board by the Parties. 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 or enforcement of the terms hereof.

This Settlement Proposal provides a description of each of the settled issues, together with references to the evidence before the Board. The Parties agree that references to the “evidence” in this Settlement Proposal shall, unless the context otherwise requires, include, in addition to the Application, the responses to Interrogatories and Technical Conference Questions and Undertakings, and all other components of the record up to and including the date hereof, including additional information included by the Parties in this Settlement Proposal, and the Appendices to this document.

The supporting Parties for each settled issue agree that the evidence in respect of that issue 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 and robust 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 agree that this Settlement Proposal and the Appendices form part of the record in EB-2014-0083. The Appendices were prepared by the Applicant. The Intervenors are relying on the accuracy and completeness of the Appendices in entering into this Settlement Proposal.

Outlined below are the final agreements 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 the Issue List Decision issued on September 12, 2014. The Parties explicitly request that the Board consider and accept this Settlement Proposal as a package. None of the matters in respect of which a settlement has been reached is severable. Numerous compromises were made by the Parties with respect to various matters to arrive at this comprehensive Settlement Proposal. The distinct issues addressed in this proposal are intricately interrelated, and reductions or increases to the agreed-upon amounts may have financial consequences in other areas of this proposal which may be unacceptable to one or more of the

Parties. If the Board does not accept the Settlement Proposal in its entirety, then there is no agreement unless the Parties agree in writing that the balance of this Settlement Proposal may continue as a valid settlement, subject to any revisions that may be agreed upon by the Parties.

It is further acknowledged and agreed that none of the Parties will withdraw from this agreement under any circumstances, except as provided under Rule 32.05 of the Board's *Rules of Practice and Procedure*.

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 must agree with any revised Settlement Proposal prior to its resubmission to the Board for its review and consideration as a basis for making a decision.

Unless otherwise expressly stated in this Settlement Proposal, the agreement by the Parties to the settlement of each issue shall be interpreted as being for the purpose of settlement only and not a statement of principle applicable in any other situation. Where, if at all, the Parties have agreed that a particular principle should be applicable generally, this Settlement Proposal so states expressly. This is consistent with Board policy, under which settlements and their approval by the Board are considered to be specific to the facts of the particular case, and not precedents unless clearly so stated.

It is also acknowledged and agreed that this Settlement Proposal is without prejudice to any of the Parties re-examining these issues in any subsequent proceeding and taking positions inconsistent with the resolution of these issues in this Settlement Proposal. However, none of the Parties will, in any subsequent proceeding, take the position that the resolution therein of any issue settled in this Settlement Proposal, if contrary to the terms of this Settlement Proposal, should be applicable to HOBNI for any part of the Test Year.

The Settlement is presented to the Board for its consideration and adoption as an inter-related package. That is, the parties have agreed to the terms of settlement in their entirety and request that the Board approve it as such.

SETTLEMENT PROPOSAL OVERVIEW

RRFE & HOBNI's 2015 Cost of Service Application

On October 18, 2012 the Board released its Report entitled “*Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach*” (“RRFE”). A central objective of the RRFE, which the Board described as “an important step in the continued evolution of electricity regulation in Ontario” is to support the cost-effective planning and operation of the electricity distribution network.

The Board emphasized that its renewed regulatory framework is a comprehensive performance-based approach to regulation that is based on the achievement of outcomes that ensure that Ontario’s electricity system provides value for money for customers. *“The Board believes that emphasizing results rather than activities, will better respond to customer preferences, enhance distributor productivity and promote innovation. The Board has concluded that the following outcomes are appropriate for distributors: Customer Focus, Operational Effectiveness, Public Policy Responsiveness and Financial Performance.”*¹ The Parties focused upon these specific outcomes throughout the Settlement Conference discussions.

The RRFE provides for the option of filing a rebasing Application, followed by four years of Fourth Generation IR. HOBNI selected the Fourth Generation IR approach on the basis that it is the best approach for the utility at this time to ensure that it continues to have adequate financial capacity and cash flow to manage its utility, and address investments in its system, over the next five years.

HOBNI’s Application comprises over 3,081 pages (with interrogatory responses, the total is approximately 4,100 pages) and took over one year to prepare. The Application and responses included the filing of third party reports which are intended to address the Board’s RRFE requirements. The Intervenor’s have not accepted all of the contents or conclusions in those reports, but accept HOBNI’s statement that the reports were prepared or obtained in intended compliance with the RRFE.

The Parties believe that the settlement of each issue as outlined in this Settlement Agreement is consistent with the RRFE. Further details are included in the section below, and under each issue.

¹ RRFE, page 2

OVERVIEW OF UNSETTLED ISSUES

There are three unsettled issues in this proceeding which will be the subject to an oral hearing before the Board.

1. Working Capital Allowance

There was no agreement between the Parties as to the appropriate percentage to be used to calculate the WCA.

2. Account 1576 - Accounting Changes under CGAAP Deferral Account

There was no agreement between the Parties with respect to the forecasted amount of \$6,622,303 as of December 31, 2014, proposed for disposition over five years.

3. Load Forecast

The Parties have agreed to accept the load forecast as it was filed with the exception of the methodology pertaining to weather normalization used in the regression analysis.

The Parties have agreed that these unsettled issues should be dealt with by way of oral hearing.

OVERVIEW OF SETTLED ISSUES

The Parties have accepted the underlying basis of the Application, and thus, with some reductions, the operating and capital plan proposed by the Applicant. HOBNI has, in turn, accepted the principle that its investment plan will allow it to respond to the rapid growth in its customer base and renew its system, while at the same time driving efficiencies in its operating costs. All of this will allow HOBNI to maintain and enhance its past record as a low cost distributor of electricity to its customers.

The following is a summary of the major changes to the Application as filed. The details are contained in the body of this Settlement Proposal:

- The Parties have agreed to a reduction to the Bridge Year capital expenditures of \$80,000 and to the Test Year capital expenditures of \$80,000 from the amounts sought in the Application. In addition, there were resulting reductions to the 2015 Test Year depreciation expense of \$3,367. The Parties acknowledge that the capital expenditure agreed upon in this Settlement Proposal is an envelope amount, and that Hydro One Brampton may make its reductions as it considers appropriate. Hydro One Brampton has reviewed its Distribution System Plan filed as part of the Application and has determined that it can reduce its 2015 Test Year capital expenditures by this amount without compromising the appropriate level of investment in the distribution system. The HOBNI revised Capital Expenditure Plan is provided in **Settlement Table 1** under *Issue 1.1*.
- The Parties have agreed to a reduction of \$500,000 in OM&A expenditures. After review of the revised OM&A budget, all Parties agreed that the proposed OM&A provides appropriate resources to operate the utility at a high level, while providing for continuing efficiency initiatives to keep costs as low as possible. The Parties acknowledge that the OM&A Budget is a current forecast, and the inclusion of that budget in this Settlement Proposal is not intended to detract from the normal principle that utility management makes operating decisions within the overall envelope, in light of conditions and priorities at the time, and is not restricted to the amounts in the sub-categories included in the approved budget. The HOBNI revised OM&A budget is provided in **Settlement Table 2** under *Issue 1.2*.

- The Parties have agreed that the Other Revenues budget should be increased by \$100,000 to reflect a revised expectation of actual Other Revenues in the Test Year.
- The Parties have agreed to reduce the Test Year Depreciation Expense by \$144,000 to reflect the more accurate month-in-service depreciation method used by HOBNI in its financial accounting, rather than the half year rule approach.
- HOBNI has recalculated its PILs obligation for the Test Year, and reduced it by \$51,462. This amount will be updated once HOBNI updates Revenue Requirement relating to adjustments it will make to its Cost of Capital Parameters and Cost of Power Forecast. Further changes may be required depending on the Board's decision with respect to the unsettled issues.

The Parties believe that, if accepted by the Board as the Parties request, this Settlement Proposal will also achieve the following outcomes in the Test Year:

Customer Focus

This Settlement Proposal will respond to the primary concerns of HOBNI's customers, which are rates and reliability. HOBNI has a relatively new system, with low costs and high reliability level relative to other distributors, but with the ongoing challenge of high growth. This Settlement Proposal ensures that HOBNI will continue to have sufficient resources to invest in its system for both growth and renewal, and to maintain high levels of operating quality and efficiency.

The customer engagement requirements of RRFE are new, and the Parties accept that HOBNI is taking steps to comply with those requirements. The Parties also recognize that, in this transition period, customer engagement is evolving, and is not yet comprehensive or perfectly designed and executed. HOBNI intends to implement continuous improvement in its customer engagement activities over the next five years, and the Intervenor accept HOBNI's commitment to do so.

Operational Effectiveness

Hydro One Brampton has described its operational effectiveness initiatives in the Application. Operational effectiveness is an ongoing process, and HOBNI expects to implement additional operational effectiveness initiatives over the course of the next five years, as opportunities arise and as new industry best practices are identified. It is HOBNI's intent, when possible, to be a

leader in this area. The Intervenor accept and support the Applicant's commitment to continuous improvement, and its goal of being an industry leader.

Public Policy Responsiveness

This Settlement Proposal provides the resources in the 2015 Test Year that will allow HOBNI to meet all obligations mandated by government relevant to the Application in the Test Year, including in respect of renewable energy and any other current obligations that are mandated as a condition of Hydro One Brampton's distribution licence.

Financial Performance

This Settlement Proposal will, if accepted by the Board, produce rates in the 2015 Test Year that will allow Hydro One Brampton to meet its obligations to its customers while maintaining its financial viability. Based on the foregoing, and the evidence and rationale provided in this Settlement Proposal, the Parties agree that this Settlement Proposal is appropriate and recommend its acceptance by the Board.

ATTACHMENTS

The attachments below are provided on a preliminary basis and are subject to change following the Board's decision on the unsettled matters, HOBNI's updates to its cost of capital parameters and its cost of power forecast. The following attachments accompany this Settlement Proposal:

"A" – Board's Approved Issue List

"B" – Updated Chapter 2 Appendices (*from the Filing Requirements for Electricity Distribution Rate Applications*)

The following list identifies those Appendices that have been updated since the original April 23, 2014 filing:

OEB Appendix 2-AB	Capital Expenditures
OEB Appendix 2-BA2	Fixed Asset Continuity Schedules (MIFRS)
OEB Appendix 2-CM	Depreciation and Amortization Expense (MIFRS)
OEB Appendix 2-H	Other Operating Revenue
OEB Appendix 2-JA	Summary of Recoverable OM&A Expenses
OEB Appendix 2-OA	Capital Structure & Cost of Capital
OEB Appendix 2-P	Cost Allocation
OEB Appendix 2-V	Revenue Reconciliation
OEB Appendix 2-W	Bill Impacts
OEB Appendix 2-Z	Tariff Schedule

"C" - Revenue Requirement Work Form

"D" - Cost Allocation Model

"E" - Payments in Lieu of Taxes (PILs) Model

"F" - EDDVAR Continuity Schedules

"G" - Account 1568 – LRAMVA – Updated Tables

1. PLANNING

1.1. Capital

Is the level of planned capital expenditures appropriate and is the rationale for planning and pacing choices appropriate and adequately explained, giving due consideration to:

- customer feedback and preferences;
- productivity;
- benchmarking of costs;
- reliability and service quality;
- impact on distribution rates;
- trade-offs with OM&A spending;
- government-mandated obligations; and
- the applicant's objectives.

Status: **Complete Settlement**

Supporting Parties: **HOBNI, BOMA, Energy Probe, SEC, VECC**

The Parties have agreed to a reduction of \$80,000² in the Test Year capital additions to reflect the historical lag of actual capital expenditures as compared to budgeted capital expenditures. With that exception, the Parties accept that the distribution system plan filed in this proceeding, combined with the resources made available to HOBNI in the Test Year under the terms of this Settlement Proposal, together provide an appropriate foundation to HOBNI in the Test Year to: (a) pursue continuous improvement in productivity; (b) attain appropriate system reliability and service quality objectives; and (c) maintain reliable and safe operation of its distribution system.

The Parties accept that the distribution system plan focuses on the two key concerns of HOBNI's customers, rates and reliability.

As per *Exhibit 1 Tab 5 Schedule 1*, HOBNI has described its ongoing productivity initiatives. The Parties accept HOBNI's ongoing commitment to continuous improvement, and its goal of being a leader in the provision of low cost, reliable distribution services in Ontario.

² The resulting reduction to 2015 Test Year depreciation relating to this expenditure reduction was \$3,367.

The Parties acknowledge that HOBNI has in the past been identified as a superior performer in certain benchmarking studies. HOBNI's intent is to maintain that level of performance, and the Parties agree that this Settlement Proposal provides HOBNI with the resources to do so.

The Parties accept that the Applicant's past reliability performance (which can be found in HOBNI's Application at *Exhibit 2, Tab 8, Schedule 1*) supports the Application, as amended by this Settlement Proposal, for 2015, and that the Settlement Proposal provides the Applicant with sufficient resources to maintain appropriate levels of reliability in the Test Year. Hydro One Brampton will continue to strive for reliability and customer satisfaction while maintaining a focus on safety and productivity.

Following the adjustments made during the Settlement Conference, the bill impact for a typical Residential Class Customer consuming 800 kWh per month would be an increase of \$2.04 or 1.71%. In addition, the bill impact for typical General Service < 50 kW Class Customer consuming 2,000 kWh per month would be a decrease of \$3.56 or 1.18%. **N.B.:** the bill impacts presented are subject to change following the Board's decision on the unsettled matters, HOBNI's updates to its cost of capital parameters and its cost of power forecast.

For the purposes of settlement of the issues in this proceeding, the Parties accept HOBNI's confirmation that the resources available to it in the Test Year as a result of this Settlement Proposal will allow it to meet all obligations mandated by government as relevant to this Application, including in respect of renewable energy and any other obligations that are mandated as a condition of Hydro One Brampton's electricity distribution licence. Hydro One Brampton is planning to proceed with three Renewable Enabling Improvement investments and two Expansion Investments for which costs may be eligible for provincial rate protection under O.Reg 330/09. Details of these investments, time and monthly amounts payable by the IESO as submitted in the evidence are outlined in *Exhibit 2 Tab 7 Schedule 1*.

A summary of the Capital Expenditures Plan on the *Applied-For vs. Settlement Basis*:

Settlement Table 1: 2015 Capital Expenditure Plan Applied-For Vs Settlement Basis

Category	Original COS - Submission - 2015 Test Year	Interrogatory Adjustment - OPEB	Settlement Reduction	Settled - 2015 Test Year
System Access	\$ 17,605,940	\$ 204,053	\$ (50,517)	\$ 17,759,476
System Renewal	\$ 8,803,080	\$ 102,028	\$ (25,259)	\$ 8,879,849
System Service	\$ 1,472,290	\$ 17,064	\$ (4,224)	\$ 1,485,129
General Plant	\$ 9,741,020	\$ -	\$ -	\$ 9,741,020
Total Expenditure	\$ 37,622,330	\$ 323,145	\$ (80,000)	\$ 37,865,475

Evidence:

Application:

Exhibit 1 Tab 4 Schedules 1, 2 & 3

Exhibit 1 Tab 5 Schedules 1&2

Exhibit 2 Tab 6 DSP Sections 5.2.1.2; 5.2.2.3; 5.2.3.3; 5.2.2.5; 5.3.3; 5.4.1

Exhibit 2 Tab 7 Schedule 1

Exhibit 2 Tab 8 Schedule 1

Exhibit 4, Tab 3, Schedule 1 Appendix 1

*Interrogatories: 1-Staff-3; 1-Staff-7; 1-Staff-8 (c); 1-BOMA-3; 1-SEC-1; 1-SEC-2
2-Staff-16; 2-Staff-28; 2-Staff-25 (b); 2-BOMA-6; 2-VECC-7
4-Staff-35; 4-Staff-38; 4-Staff-39; 4-Staff-49(g); 4-Staff-52; 4-EP-24;
4-EP-25; 4-SEC-22; 4-VECC-31
7-BOMA-17
8-VECC-40; 8-BOMA-21(d)
9-Staff-68*

1.2. OM&A

Is the level of planned OM&A expenditures appropriate and is the rationale for planning choices appropriate and adequately explained, giving due consideration to:

- customer feedback and preferences;
- productivity;
- benchmarking of costs;
- reliability and service quality;
- impact on distribution rates;
- trade-offs with OM&A spending;
- government-mandated obligations; and
- the applicant's objectives.

Status: **Complete Settlement**

Supporting Parties: **HOBNI, BOMA, Energy Probe, SEC, VECC**

Hydro One Brampton advises that its overall strategy is to continue to improve its operations, with employee safety and reliability being of foremost importance. The current plan continues to focus on productivity improvements and cost containment by further leveraging current resources, infrastructure and other technologies. As Hydro One Brampton's customer base continues to grow, efficiencies have been realized that will help mitigate the pressure of rising costs. The Company continues to invest capital to accommodate future growth and maintain reliability of existing plant. In order to maintain operations over the long term, the Company is also focusing on staff resourcing and succession planning. Hydro One Brampton will continue to strive for strong customer relations and increased customer contacts by senior management. The Company aims to achieve customer satisfaction results that exceed the Ontario average.

The Parties accept HOBNI's statement of its overall objectives, and have agreed that the revised OM&A budget will allow HOBNI to achieve those objectives in the Test Year and the following IRM period.

The Parties agreements with respect to Customer Preferences and Expectations, Productivity, Benchmarking, Reliability, and other issues, described under *Issue 1.1* above, apply as well to OM&A.

A summary of the revised OM&A Budget is as follows:

Settlement Table 2: 2015 OM&A Expenditures Applied-For vs Settlement Basis

	Original COS - Submission - 2015 Test Year	Interrogatory Adjustment - OPEB	Settlement Reduction	Settled - 2015 Test Year OM&A
Operations	\$ 2,323,555	\$ 29,792	\$ (48,630)	\$ 2,304,717
Maintenance	\$ 8,275,677	\$ 50,292	\$ (131,698)	\$ 8,194,271
Customer Service	\$ 6,142,599	\$ 47,261	\$ (135,730)	\$ 6,054,130
Administration	\$ 8,845,676	\$ 83,510	\$ (183,943)	\$ 8,745,243
Total OM&A	\$ 25,587,507	\$ 210,855	\$ (500,000)	\$ 25,298,362

Evidence:

Application:

Exhibit 1 Tab 4 Schedules 1, 2 & 3

Exhibit 1 Tab 5 Schedules 1&2

Exhibit 2 Tab 6 DSP Sections 5.2.1.2; 5.2.2.3; 5.2.3.3; 5.2.2.5; 5.3.3; 5.4.1

Exhibit 2 Tab 7 Schedule 1

Exhibit 2 Tab 8 Schedule 1

Exhibit 4 Tab 1 Schedule 1 & 4

Exhibit 4 Tab 2 Schedule 1

Exhibit 4 Tab 3 Schedule 1 Appendix 1

*Interrogatories: 1-Staff-3; 1-Staff-7; 1-Staff-8 (c); 1-BOMA-3; 1-SEC-1; 1-SEC-2
2-Staff-16; 2-Staff-28; 2-Staff-25 (b); 2-BOMA-6; 2-VECC-7
4-Staff-35; 4-Staff-38; 4-Staff-39; 4-Staff-49(g); 4-Staff-52; 4-EP-24;
4-EP-25; 4-SEC-22; 4-VECC-31
7-BOMA-17
8-VECC-40; 8-BOMA-21(d)
9-Staff-68*

2. REVENUE REQUIREMENT

2.1 Have all elements of the Base Revenue Requirement been appropriately determined in accordance with Board policies and practices?

Status: Partial Settlement

Supporting Parties: HOBNI, BOMA, Energy Probe, SEC, VECC

Settlement Table 3 below provides the components of the Base Revenue Requirement on an *Applied-For vs Settlement Basis*. Hydro One Brampton has updated its Service Revenue Requirement as part of the interrogatory process. Partially settled matters regarding the Base Revenue Requirement relate to the non-settled issue of the appropriate Working Capital Allowance percentage as well as the updates to the Cost of Capital Parameters and Cost of Power Forecast.

Settlement Table 3: Revenue Requirement Applied-For Vs Settlement Basis

Particulars	Original COS Submission	Interrogatory Adjustment - OPEB	Revised COS Submission	Amended COS - Settlement Agreement	Changes	Status
OM&A Expenses	\$25,587,507	\$210,855	\$25,798,362	\$25,298,362	(\$500,000)	Settled
Amortization/Depreciation	\$15,936,873	\$4,039	\$15,940,912	\$15,794,025	(\$146,887)	Settled
Income Taxes (Grossed up)	\$2,185,027	(\$586)	\$2,184,441	\$2,132,980	(\$51,462)	Partially Settled
Return						
Deemed Interest Expense	\$14,205,895	\$6,561	\$14,212,456	\$14,206,103	(\$6,352)	Partially Settled
Return on Deemed Equity	\$15,724,143	\$7,262	\$15,731,405	\$15,724,373	(\$7,031)	Partially Settled
Service Revenue Requirement	\$73,639,446	\$228,131	\$73,867,577	\$73,155,844	(\$711,733)	
Other Operating Revenue & Offsets	\$4,026,589	\$ -	\$4,026,589	\$4,126,589	\$100,000	Settled
Base Revenue Requirement	\$69,612,857	\$228,131	\$69,840,988	\$69,029,255	(\$811,733)	

2.1.1 Rate Base Amount

In its application, HOBNI proposed a forecast rate base of \$405,031,018³ for the 2015 Test Year; composed of \$340,521,085 in Net Fixed Assets and \$64,509,933 in Working Capital Allowance.

The Parties were not able to reach a complete settlement on the rate base components due to disagreement as to the appropriate percentage to use to calculate the working capital allowance. The rate base may need to be recalculated, based on the working capital allowance percentage as approved by the Board subsequent to a hearing on this issue.

Settlement Table 4 below provides the rate base components on an *Applied-For vs Settlement Basis*.

Settlement Table 4: Rate Base Applied-For Vs Settlement Basis

Particulars	Original COS Submission	Interrogatory Adjustment - OPEB	Revised COS Submission	Amended COS - Settlement Agreement	Changes	Status
Gross Fixed Assets (average)	\$642,557,044	\$161,573	\$642,718,616	\$642,598,616	(\$120,000)	Settled
Accumulated Depreciation (average)	(\$302,195,512)	(\$2,020)	(\$302,197,532)	(\$302,122,584)	\$74,947	Settled
Average Net Fixed Assets	\$340,361,532	\$159,553	\$340,521,085	\$340,476,032	(\$45,053)	
Allowance for Working Capital						
Controllable Expenses	\$25,587,507	\$210,855	\$25,798,362	\$24,752,362	(\$1,046,000)	Settled
Cost of Power	\$470,431,894	\$ -	\$470,431,894	\$470,431,894	\$ -	Settled
Working Capital Base	\$496,019,401	\$210,855	\$496,230,256	\$495,184,256	(\$1,046,000)	
Working Capital Base	13.00%	13.00%	13.00%	13.00%	13.00%	Not Settled
Allowance for Working Capital	\$64,482,522	\$27,411	\$64,509,933	\$64,373,953	(\$135,980)	Partially Settled
Rate Base	\$404,844,054	\$186,964	\$405,031,018	\$404,849,985	(\$181,033)	Partially Settled

Evidence

Application: *Exhibit 1 Tab 4 Schedule 2 (p.11)*
Exhibit 2 Tab 1 Schedules 1&2

Interrogatories: *2-Staff-4 2-EP-3, 2- EP-9, 2- EP-11, 2- EP-12, 4-VECC-30*

³ As adjusted relating to OPEB in response to OEB Interrogatories

Net Fixed Assets

The Parties reached a complete settlement with respect to the Net Fixed Assets. **Settlement Table 5** below provides the Net Fixed Assets components on an *Applied-For vs Settlement Basis*.

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

1. Increase in Fixed Asset Additions of \$323,145 due to the impacts of the correction identified through responses to OEB interrogatory *Staff-1* and *4-Staff-58 (b)* relating to post-retirement benefits other than pensions (“OPEBs”);
2. Reduction of the average gross fixed assets for 2015 by \$120,000 made up of:
 - Closing net fixed assets for the 2014 Bridge Year of \$80,000; and
 - Fixed asset additions for the 2015 Test Year of an additional \$80,000.
3. Reduce 2015 Test Year depreciation and amortization (and corresponding Accumulated Depreciation) by \$3,367 relating to preceding Capital Expenditure reductions in bullet 2 above.
4. Reduce depreciation and amortization during the Test Year, and therefore accumulated depreciation and thereby increasing net fixed assets at the end of the year, by \$144,000 relating to the use of month in service versus half year rule approach to depreciation.

Settlement Table 5: Net Fixed Assets Applied-For vs. Settlement Basis

Description	Original COS Submission - 2014 Bridge	Settlements Conference Reductions	Settled - 2014 Bridge	Original COS - Submission - 2015 Test	Interrogatory Adjustment - OPEB	Settlements Conference Adjustments	Settled - 2015 Test
Opening Balance Gross Fixed Assets	599,189,567		599,189,567	627,901,483	-	(80,000)	627,821,483
Closing Balance Gross Fixed Assets	627,901,483	(80,000)	627,821,483	657,212,604	323,145	(160,000)	657,375,749
Average Gross Fixed Assets	\$613,545,525	(\$80,000)	\$613,505,525	\$642,557,044	\$161,573	(\$120,000)	\$642,598,616
Opening Balance Accumulated Depreciation	(283,567,283)	-	(283,567,283)	(295,605,889)	-	1,374	(295,604,516)
Closing Balance Accumulated Depreciation	(295,605,889)	1,374	(295,604,516)	(308,785,134)	(4,925)	149,407	(308,640,652)
Average Accumulated Depreciation	(\$289,586,586)	\$687	(\$289,585,899)	(\$302,195,512)	(\$2,462)	\$75,390	(\$302,122,584)
Opening Net Book Value of Fixed Assets	315,622,284	-	315,622,284	332,295,594	-	(78,626)	332,216,968
Closing Net Book Value of Fixed Assets	332,295,594	(78,626)	332,216,968	348,427,470	318,220	(10,593)	348,735,097
Average Net Book Value of Fixed Assets	\$323,958,939	(\$39,313)	\$323,919,626	\$340,361,532	\$159,110	(\$44,610)	\$340,476,032

Evidence

Application: *Exhibit 1 Tab 4 Schedule 2 (p.11)*
 Exhibit 2 Tab 1 Schedules 1&2

Interrogatories: *2-Staff-4, 2-EP-3, 2- EP-9, 2- EP-11, 2- EP-12, 4-VECC-30*

Working Capital Allowance

The Parties were not able to reach a complete settlement on the issue of the working capital allowance. The dollar amount of the cost of power and controllable expenses has been agreed to. The percentage of this amount to be used for working capital has not been agreed to.

Working Capital Allowance Percentage

The Parties did not reach a settlement on the issue of the WCA percentage. The Parties propose that this issue should be the subject of an oral hearing before the Board.

As per **Settlement Table 3** HOBNI has updated its Revenue Requirement with respect to the issues that were completely settled, and, as per **Settlement Table 4**, HOBNI has submitted its calculated WCA based on the default 13% (as filed in the Application) of the Cost of Power and eligible controllable expenses (i.e. Operations, Maintenance, Billing and Collecting, Community Relations, Administration and General inclusive of property taxes).

The use of 13% in **Settlement Tables 3 & 4** is not intended to be indicative of the expected or appropriate result of the Board's determination of the WCA percentage, but is simply a placeholder pending the Board's decision.

Cost of Power and Controllable Expenses

Tables 1 & 2 in *Exhibit 2 Tab 3 Schedule 1* of the Application provide the components of Cost of Power and Controllable Expenses used to determine the Working Capital Allowance.

Settlement Table 6, below provides the Working Capital Allowance Base on an *Applied-For vs Settlement Basis*.

Settlement Table 6: Working Capital Allowance Base Applied-For vs Settlement Basis

Description	Original COS - Submission - 2015 Test	Interrogatory Adjustment - OPEB	Settlements Conference Adjustment - OM&A Envelope	Settlements Conference Adjustment - Depreciation in OM&A	Settled - 2015 Test
Cost of Power	\$470,431,894				470,431,894
Operations	\$2,323,555	\$29,792	(\$48,630)	(\$49,581)	2,255,136
Maintenance	\$8,275,677	\$50,292	(\$131,698)	(\$176,591)	8,017,681
Customer Service	\$6,142,599	\$47,261	(\$135,730)	(\$131,074)	5,923,056
Administration	\$8,845,676	\$83,510	(\$183,943)	(\$188,754)	8,556,489
Total Controllable Costs	\$25,587,507	\$210,855	(\$500,000)	(\$546,000)	\$24,752,362
Working Capital	\$ 496,019,401	\$ 210,855	\$ (500,000)	\$ (546,000)	\$ 495,184,256

Cost of Power

The Parties have reached a complete settlement and agreed that HOBNI will adjust its Cost of Power based on the unit prices for Hourly Ontario Energy Price (“HOEP”), Global Adjustment (“GA”), and Regulated Price Plan (“RPP”) rates from the Board’s *Regulated Price Plan Price Report November 1, 2014 to October 31, 2015*. This report is expected to be issued by the OEB in October 2014. The Cost of Power presented in this Settlement Agreement has not been adjusted at this time, it is consistent with the 2015 Cost of Power submitted with the Company’s original application.

Controllable Expenses

The Parties have reached a complete settlement and agreed to make the following changes to HOBNI’s controllable expenses:

1. Reduce OM&A Expenses by \$500,000, (for more details on the OM&A reduction, refer to *Issue 1.2* above), and
2. Reduce Controllable Expenses used in the determination of the Working Capital Allowance by \$546,000 relating to depreciation expenses that are allocated to OM&A Expenses through HOBNI’s internal allocation system (for example, for fleet costs).

Evidence

Application *Exhibit 2 Tab 3 Schedules 1*
 Exhibit 2 Tab 3 Schedule 2

Interrogatories: *2-EP-7, 4-EP-26 (b)*

2.1.2 OM&A Expense Amount

The Parties have reached a complete settlement with regards to the OM&A expense for the 2015 Test Year and agreed that reduction in expenses of \$500,000 will be made. The Parties acknowledge that HOBNI will retain the responsibility to make actual spending decisions during the Test Year.

The Parties have agreed for the purposes of settlement that the adjusted levels of OM&A expenditures are reasonable and that the expenditures are expected to enable Hydro One Brampton to maintain and improve its reliability and service quality. The Parties agreed that the proposed OM&A expenditures are appropriately balanced, and that the agreed-upon revenue requirement (including reductions in OM&A expenditures to those which were proposed in the Application) is expected to permit Hydro One Brampton to meet its regulatory obligations and operate and maintain its distribution system at a high standard while maintaining its financial viability.

Refer to **Settlement Table 2** above for the revised OM&A budget for the Test Year.

Evidence

Application *Exhibit 4 Tab 1 Schedule 1;
Exhibit 4 Tab 2 (in full)*

Interrogatories: *4-Staff-35, 4-Staff-36; 4-Staff-52, 4-EP-20; 4-EP-22; 4-EP-35, 4-EP-37,
4-BOMA-9, 4-SEC-15*

2.1.3 Depreciation and Amortization Expense

The Parties have reached a complete settlement with regards to the Depreciation and Amortization Expense for the 2015 Test Year and agreed that a reduction in Depreciation and Amortization Expense of \$147,367 will be made.

The Application calculates Depreciation and Amortization Expense on the basis of the half-year rule for capital additions during the Test Year. In its financial accounting, HOBNI records depreciation on capital additions from the month the asset goes into service. Because more of HOBNI's assets are brought into service later in the year than earlier in the year, the result is that the month-in-service approach produces a lower depreciation amount than the half-year rule. The difference, for the Test Year, is \$144,000.

The Parties have agreed that the month-in-service method is more accurate than the half-year rule, and further that it is more efficient for Hydro One Brampton to align its financial accounting with its regulatory accounting in this area. Therefore, Depreciation and Amortization Expense for the Test Year has been recalculated to be equal to the financial expense expected, reducing the cost for regulatory purposes by \$144,000 from the amount set out in the Application. In addition, a depreciation expense reduction of \$4,032 reduction net of \$666 transferred to OM&A as made in relation to the Capital Expenditures reduction of \$80,000 in the 2014 Bridge Year and \$80,000 in the 2015 Test Year.

Settlement Table 7: Depreciation Applied-For vs. Settlement Basis

Category	Original COS - Submission - 2015 Test Year	Interrogatory Adjustment - OPEB *	Settlement Reduction **	Settled - 2015 Test Year
Depreciation Expense	\$ 15,936,873	\$ 4,519	\$ (147,367)	\$ 15,794,025
* - OPEB Depreciation of \$4,925 less portion transferred to OM&A of \$406.				
**- Depreciation Expense reduction to move from half-year rule to month in service approach of \$144,000, and a reduction of \$4,032 less portion transferred to OM&A of \$666.				

Evidence

Application: Exhibit 4 Tab 4 (in full)

Interrogatories: 4-Staff-57, 9-Staff-73, 2-EP-3, 2-EP-5, 4-EP-35, 4-EP-36, 1-BOMA-5,

2.1.4 Payments in Lieu of Taxes (“PILs”) Amount

The Parties reached a complete settlement with respect to the PILs. HOBNI has recalculated its PILs in light of this Settlement Proposal, and that amount is included in **Settlement Table 3**. This amount will be updated once HOBNI updates its Cost of Capital Parameters and Cost of Power Forecast. Further changes may be required depending on the Board’s decision with respect to the unsettled issues.

2.1.5 Capital Structure, Rate of Return on Equity and Short Term Debt Rate

Settlement Table 8 below provides Capital Structure, Rate of Return on Equity and Short Term Debt Rate components used in the determination of Deemed Debt and Equity and Cost of Capital Parameters. The Capital Structure, Rate of Return on Equity and Short Term Debt Rate have been settled subject to updates to the Cost of Capital Parameters and Cost of Power Forecast. Further changes may be required pursuant to the Board's decision on the WCA percentage issue.

Settlement Table 8: Capital Structure and Return Applied-For Vs Settlement Basis

Particulars	OEB Deemed Debt/Equity %	Interrogatory Updated - % Rates	Interrogatory Updated - \$	Settlement Agreement %	Settlement Agreement \$	Changes	Status
Short-Term Debt Interest	56.00%	6.12%	\$13,870,610	6.12%	\$13,864,410	(\$6,200)	Settled
Long-Term Debt Interest	4.00%	2.11%	\$341,846	2.11%	\$341,693	(\$153)	Settled
Total Interest	60.00%		\$14,212,456		\$14,206,103	(\$6,352)	Settled
Return on Equity	40.00%	9.71%	\$15,731,405	9.71%	\$15,724,373	(\$7,031)	Settled
Total	100.00%		\$29,943,860		\$29,930,477	(\$13,384)	Settled
Rate Base			\$405,031,018		\$ 404,849,985		Partially Settled

Capital Structure

In determining the cost of capital, Hydro One Brampton followed the Board's Report on *Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009. To comply with this report, HOBNI has prepared this Application with deemed capital structure of 56% Long Term debt, 4% Short Term debt and 40% Equity.

The Parties have reached a complete settlement on the issue and agreed that HOBNI's proposed capital structure is appropriate.

Cost of Capital Parameters

The Parties have agreed to make the following changes to HOBNI's Cost of Capital Parameters:

- As per HOBNI's response to 5-BOMA-15, it was indicated that during June 2014, Hydro One Inc. issued \$350 million of 30-year notes. \$10 million of this issue was mapped to Hydro One Brampton at a rate of 4.19%. The long term debt rate will be updated to reflect and take into account this issuance when the Company makes its final submission in response to the Board's Decision and Order.

- HOBNI expects an additional debt issuance of \$10 million later in 2014 as well. If it is issued by the time HOBNI files its final numbers in response to the Board's Decision and Order the Company will update the forecast rate with the actual rate. If it is not issued, the long term debt rate for the future 2014 debt will be updated using the Company's long term debt rate forecast methodology based the September 2014 Consensus Report.
- In addition, the Company will update its 2015 long term debt rate for the long term debt forecast in 2015 using on the Company's long term debt rate forecast methodology based on the September 2014 Consensus Report.
- HOBNI will update its Cost of Capital parameters for its Return on Equity percentage and short term debt rate according to the Board's next Cost of Capital Parameter Updates for 2015 Cost of Service Applications which is expected to be released in November 2014.
- For the purposes of this Settlement Agreement, HOBNI has not updated the Long Term Debt rates that were originally submitted in its application; it will update all 2014 & 2015 Long Term Debt Rates and re-calculate the weighted average long term debt rate at the time the Board issues its Decision and Order regarding HOBNI's 2015 Cost of Service Application.

Evidence

Application: *Exhibit 5 Tab 1 Schedule 1*
 Exhibit 5 Tab 2 Schedule 1

Interrogatories: *5-Staff-59, 5-EP-40; 5-EP-41, 5-BOMA-15, 5-SEC-25; 5-SEC-26*

2.1.6 Deemed Interest Expense Amount

The Parties have reached a complete settlement, subject to updates to the Cost of Capital Parameters and Cost of Power Forecast; further changes may be required pursuant to the Board's decision on the WCA% issue. The Parties have agreed to make the following changes to the Deemed Interest Expense Amount used in the determination of the Company's Base Revenue Requirement:

- Update the Short Term Debt and Long Term Debt rate parameters as outlined above, at the time the Board issues its Decision and Order with respect to HOBNI's 2015 Cost of Service Application.
- As there was a partial settlement regarding the Rate Base used to calculate the Deemed Interest Expense Amount, HOBNI has based its calculations on the partially settled Rate Base which could be changed following the OEB Decision and Order with respect to HOBNI's 2015 Cost of Service Rate Application.

Refer to **Settlement Table 8** above for more details.

Application: *Exhibit 5 Tab 1 Schedule 1*
 Exhibit 5 Tab 2 Schedule 1

Interrogatories: *5-Staff-59, 5-EP-40; 5-EP-41, 5-BOMA-15, 5-SEC-25; 5-SEC-26*

2.1.7 Deemed Return on Equity Amount

The Parties have reached a complete settlement subject to updates to the Cost of Capital Parameters and Cost of Power Forecast; further changes may be required pursuant to the Board's decision on the WCA percentage issue. The Parties agreed to make the following changes to the Deemed Return on Equity Amount used in the determination of the HOBNI's Base Revenue Requirement:

- HOBNI will update its Return on Equity Percentage according to the Board's next Cost of Capital Parameter Updates for 2015 Cost of Service Applications which is expected to be released in November 2014.
- As there was a partial settlement regarding the Rate Base used to calculate the Deemed Interest Expense Amount, HOBNI has based its calculations on the partially settled Rate Base which could be changed following the OEB Decision and Order with respect to HOBNI's 2015 Cost of Service Rate Application.

Refer to **Settlement Table 8** above for more details.

Evidence

Application: *Exhibit 5 Tab 1 Schedule 1*
 Exhibit 5 Tab 2 Schedule 1

Interrogatories: *5-Staff-59, 5-EP-40; 5-EP-41, 5-BOMA-15, 5-SEC-25; 5-SEC-26*

2.1.8 Other Revenue

The Parties have reached a complete settlement and agreed to make the following change to the Other Revenue used as the revenue offset for the determination of Base Revenue Requirement:

- The Parties agreed that HOBNI's forecasted other revenues would be higher than originally forecasted based on a review of its 2014 year to date other revenues and that it would be appropriate to increase its other revenue forecast by \$100,000 for the 2015 Test Year from the amount filed in the Application which has the effect of lowering Base Revenue Requirement by the same amount.

Refer to **Settlement Table 3** above for more details.

Evidence

Application: *Exhibit 3 Tab 3 Schedules 1&2*

Interrogatories: *3-Staff-31, 3-EP-18*

2.2 Has the Base Revenue Requirement been accurately determined based on these elements?

Status: Partial Settlement

Supporting Parties: HOBNI, BOMA, Energy Probe, SEC, VECC

Evidence:

Application:	<i>Exhibit 2 Tab 1 Schedule 1; Tab 3 Schedules 1&2; Exhibit 2 Tab 5 Schedules 1&2 Exhibit 3 Tab 3 Schedule 1&2 Exhibit 4 Tab 1 Schedule 1; Tab 4 Schedules 1, 2&4; Exhibit 4 Tab 5 Schedules 1-3 Exhibit 5 Tab 1 Schedule 1 & Tab 2 Schedule 1</i>
Interrogatories:	<i>2-Staff-11; 2-Staff-13; 2-Staff-16 2-EP-3; 2-EP-6 – 2-EP-11; 2-SEC-9 – 2-SEC-11 3-Staff-31 3-EP-18 4-Staff-35 – 4-Staff-36; 4-Staff-52 4-EP-20; 4-EP-22; 4-EP-35 – 4-EP-37 4-BOMA-9 4-SEC-15 5-Staff-59 5-EP-40; 5-EP-41 5-BOMA-15 5-SEC-25; 5-SEC-26</i>

The Parties agree that the Base Revenue Requirement has been accurately determined with two exceptions: (1) the issue of the WCA percentage which will be determined by the Board following the oral hearing, and (2) the updates that HOBNI will make to its cost of capital parameters and cost of power forecast. Once the Board makes its decision with respect to HOBNI's 2015 Cost of Service Rate Application, HOBNI will make the adjustments as required to reflect the Board Decision.

3. LOAD FORECAST, COST ALLOCATION AND RATE DESIGN

3.1 Are the proposed customer classes, load and customer forecast, loss factors, CDM adjustments and resulting billing determinants an appropriate reflection of the energy and demand requirements of the applicant and its customers?

Status: Partial Settlement

Supporting Parties: HOBNI, BOMA, Energy Probe, SEC, VECC

Evidence:

Application:	<i>Exhibit 3 Tab 1 Schedules 1&2; Tab 2 Schedules 1-4 Exhibit 8 Tab 8 Schedule 1</i>
Interrogatories:	<i>3-Staff-32 – 3-Staff-34; 8-Staff-63 3-EP-15 – 3-EP-19 2-SEC-13 3-VECC-9; 3-VECC-10; 3-VECC-16 – 3-VECC-18 8-VECC-45</i>

3.1.1 Proposed Customer Classes

The Parties have reached a complete settlement and agreed that the Proposed Customer Classes are appropriate as filed in the Application.

3.1.2 Load and Customer Forecast and CDM Adjustments

The Parties have reached a partial settlement regarding HOBNI's Load and Customer Forecast and CDM Adjustments. The Parties agreed on all aspects of the load forecast, customer forecast, and CDM Adjustments as filed with an exception of the methodology pertaining to weather normalization used in the regression analysis. The method and term of calculating Heating Degree Days ("HDD") and Cooling Degree Days ("CDD") was not settled and the Parties propose that this matter should be subject to an oral hearing before the Board.

Evidence

Application: *Exhibit 3 Tab 1 Schedules 1 & 2*

Interrogatories: *3-Staff-32; 3-Staff-34; 3-EP-14 - 3-EP-17; 3-BOMA-8; 3-VECC-9 – 3-VECC-14*

3.1.3 Loss Factors

The Parties have reached a complete settlement and agreed that the Proposed Loss Factors are appropriate as filed in the Application.

Evidence

Application: *Exhibit 8 Tab 8 Schedule 1*

Interrogatories: *8-Staff-63; 8-VECC-45*

3.1.4 Billing Determinants

The Parties have partially settled and agreed on the issue regarding the Billing Determinants that HOBNI computed and used in its Application.

There was complete settlement regarding HOBNI's forecast of the number of customers for each class and the number of connections for non-metered customer classes.

There was no agreement with respect to all of the volumetric kW and kWh billing determinants, where billing determinants have been impacted by the weather methodology as discussed in *Issue 3.1.2*. As noted above, the Parties propose that this matter should be subject to an oral hearing before the Board.

Evidence

Application: *Exhibit 3 Tab 1 Schedules 1&2*

Exhibit 3 Tab 2 Schedules 1-4

Exhibit 8 Tab 8 Schedule 1

Interrogatories: *3-Staff-32 – 3-Staff-34; 8-Staff-63; 3-EP-15 – 3-EP-19; 2-SEC-13; 3-VECC-9;*
 3-VECC-10; 3-VECC-16 – 3-VECC-18; 8-VECC-45

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

Status: Complete Settlement

Supporting Parties: HOBNI, BOMA, Energy Probe, SEC, VECC

The Parties have reached a complete settlement with respect to the allocations resulting from the cost allocation study performed by HOBNI and the revenue-to-cost ratios determined by HOBNI with the following adjustments:

- It was agreed that HOBNI will adjust the transitioning of the revenue to cost ratios for the Distributed Generation Class to 50% for 2015, 70% for 2016 and 85% for 2017.
- The Parties agreed to additional revenue to cost ratios adjustments as follows:
 - Customer classes currently greater than the OEB required upper band will be lowered to the upper band limit;
 - Customers currently below the OEB required lower band will be increased in a step fashion (with a minimum being the OEB required lower band) so the progressively larger ratios are increased to the next ratio up to the point where all revenue is allocated amongst all classes.

HOBNI has provided an **Appendix D** which includes an updated output sheet *O1 Revenue to Cost/RR from the Cost Allocation Study Model* based on the partially-settled Base Revenue Requirement included in *Issue 2.1* above. This will be recalculated based on the final Base Revenue Requirement determined by the Board, and rates will be recalculated based on the revenue to cost ratio principles set forth above.

In addition, **Settlement Table 9** provides a comparison of the *Applied-For Revenue to Cost Ratio's vs. Settlement Basis*

Settlement Table 9: *Applied-For vs. Settlement Basis Revenue to Cost Ratios*

Class	Revenue to Cost Ratio	
	Applied	Settled
Residential	95.39%	95.65%
GS < 50 kW	115.00%	120.00%
GS > 50 kW to 699 kW	100.00%	95.65%
GS > 700 kW to 4,999 kW	120.00%	120.00%
Large Use	100.00%	95.65%
Street Lighting	90.00%	95.65%
Unmetered Scattered Load	100.00%	95.65%
Standby Power	100.00%	100.00%
Embedded Distributor	100.00%	100.00%
Distributed Generation Class	50.00%	50.00%
Energy from Waste Generation	100.00%	100.00%

Evidence

Application: Exhibit 7 Tab 1 & Tab 2

Interrogatories: 7-Staff-60; 7-EP-42; 7-BOMA-18 – 7-BOMA-20

3.3 Are the applicant's proposals for rate design appropriate?

Status: Complete Settlement

Supporting Parties: HOBNI, BOMA, Energy Probe, SEC, VECC

Evidence: **Application:** *Exhibit 8 (in full)*
 Interrogatories: *8-Staff-61 – 8-Staff-64*
 8-EP-43 – 8-EP-46
 8-BOMA-21
 8-SEC-27
 8-VECC-38 – 8-VECC-45

The Parties have reached a complete settlement with respect to HOBNI's proposals for rate design with the following adjustments:

- The fixed/variable rate structure for Distributed Generation Class will be changed so that it will be based on a 100% fixed rate design.

3.4 Are the applicant's proposals regarding its fixed/ variable ratios appropriate?

Status: Complete Settlement

Supporting Parties: HOBNI, BOMA, Energy Probe, SEC, VECC

Evidence: **Application:** *Exhibit 8 Tab 1 Schedule 1*
Interrogatories: *8-Staff-61; 8-Staff-62*
8-EP-43
8-BOMA-21
8-SEC-27

The Parties have reached a complete settlement with respect to HOBNI's proposals regarding its fixed/ variable ratios with the following adjustments:

- HOBNI will maintain the existing fixed/variable proportions for rate design purposes except where the resulting fixed rate is either currently at or above the ceiling rate⁴. If the existing fixed rate is at or above the ceiling rate then the fixed rate is not to be increased.

Settlement Table 10 below provides a comparison of the resulting fixed and variable distribution revenue splits for each of the proposed Customer Classes on an *Applied-For vs Settlement Basis*. Note that this issue is completely settled subject to the adjustments of the outstanding matters that could impact the Revenue Requirement.

⁴ The Minimum System with PLCC Adjustment, as per the Cost Allocation Study.

Settlement Table 10: Comparison of Fixed/Variable Splits Applied-For Vs Settlement Basis

Class	Applied				Settled*			
	Fixed \$	Variable \$	Fixed %	Variable %	Fixed \$	Variable \$	Fixed %	Variable %
Residential	21,874,595	17,897,396	55.0%	45.0%	18,986,207	20,535,832	48.0%	52.0%
GS < 50 kW	3,258,734	4,889,323	40.0%	60.0%	2,630,906	5,825,278	31.1%	68.9%
GS > 50 kW to 699 kW	3,276,400	7,814,348	29.5%	70.5%	2,167,606	8,345,463	20.6%	79.4%
GS > 700 kW to 4,999 kW	1,973,839	5,991,599	24.8%	75.2%	1,530,000	6,387,083	19.3%	80.7%
Large Use	663,265	1,547,619	30.0%	70.0%	327,551	1,773,248	15.6%	84.4%
Street Lighting	908,606	743,404	55.0%	45.0%	605,020	1,141,990	34.6%	65.4%
Unmetered Scattered Load	57,435	86,152	40.0%	60.0%	19,985	115,967	14.7%	85.3%
Standby Power	-	90,628	0.0%	100.0%	-	89,868	0.0%	100.0%
Embedded Distributor	49,281	-	100.0%	0.0%	48,956	-	100.0%	0.0%
Distributed Generation Class	17,051	29,048	37.0%	63.0%	45,424	-	100.0%	0.0%
Energy from Waste Generation	747	-	100.0%	0.0%	733	-	100.0%	0.0%
Total	32,079,953	39,089,517	45.1%	54.9%	26,362,388	44,214,729	37.4%	62.6%

*The Parties have reached a complete settlement subject to updates to the Cost of Capital Parameters and Cost of Power Forecast; further changes may be required pursuant to the Board's decision on the WCA% issue.

Settlement Table 11 below provides a comparison of the fixed and variable distribution rates for each of the proposed Customer Classes on an *Applied-For vs Settlement Basis*.

Settlement Table 11: Comparison of Fixed/Variable Distribution Rates Applied-For Vs Settlement Basis

Class	Volumetric Rate Type	Applied		Partial Settlement	
		Fixed	Variable	Fixed	Variable
Residential	kWh	\$ 12.93	\$ 0.0137	\$ 11.22	\$ 0.0157
GS < 50 kW	kWh	\$ 30.21	\$ 0.0138	\$ 24.39	\$ 0.0164
GS > 50 kW to 699 kW	kW	\$ 183.15	\$ 2.6224	\$ 121.17	\$ 2.8007
GS > 700 kW to 4,999 kW	kW	\$ 1,435.10	\$ 3.0427	\$ 1,112.41	\$ 3.2436
Large Use	kW	\$ 9,212.02	\$ 2.1495	\$ 4,549.32	\$ 2.4629
Street Lighting	kW	\$ 3.39	\$ 7.3844	\$ 2.26	\$ 11.3437
Unmetered Scattered Load	kWh	\$ 3.06	\$ 0.0145	\$ 1.07	\$ 0.0196
Standby Power	kW	\$ -	\$ 1.6605	\$ -	\$ 1.6465
Embedded Distributor	kW	\$ 4,106.75		\$ 4,079.67	-
Distributed Generation Class	kWh	\$ 21.03	\$ 0.1624	\$ 56.01	-
Energy from Waste Generation		\$ 62.25		\$ 61.08	-

3.5 Do the impacts of any rate change require mitigation?

Status: **Complete Settlement**

Supporting Parties: HOBNI, BOMA, Energy Probe, SEC, VECC

Evidence: **Application:** *Exhibit 8 Tab 12 Schedule 1*

Interrogatories: *8-Staff-64*

The Parties have reached a complete settlement and agreed that the rate impact mitigation is not required for any of the rates determined in this Settlements Proposal for customer classes served by HOBNI.

4. ACCOUNTING

4.1 Have all impacts of any changes in accounting standards, policies, estimates and adjustments been properly identified and recorded, and is the rate-making treatment of each of these impacts appropriate?

Status: Partial Settlement

Supporting Parties: HOBNI, BOMA, Energy Probe, SEC, VECC

Evidence: **Application:** *Exhibit 2 Tab 5 Schedules 6 - 9*
Interrogatories: *N/A*

Subject to *Issue 4.2* below, the Parties have accepted HOBNI's evidence regarding the impacts of any changes in accounting standards, policies, estimates and adjustments, and the appropriateness of the ratemaking treatment of those changes.

4.2 Are the applicant's proposals for deferral and variance accounts and their disposition appropriate?

Status: Partial Settlement

Supporting Parties: HOBNI, BOMA, Energy Probe, SEC, VECC

Evidence: **Application:** *Exhibit 9 (in full)*
 Interrogatories: *9-Staff-66 - 9-Staff-68; 9-Staff-72; 9-Staff-73*
 9-EP-47
 9-VECC-46

4.2.1 Deferral and Variance Accounts

The Parties were able to reach an agreement with regard to the amounts and disposition periods for all Deferral and Variance Accounts requested for disposition except for Account 1576 – Accounting Changes under CGAAP Deferral Account, see *section 4.2.2* below. In addition, as the volumetric load forecasts have not been settled, all billing determinants for all volumetric rate riders requested may need to be updated once the Board determines the appropriate load forecast.

In addition, the Parties agreed that two of the rate riders submitted in HOBNI's Application are to be amended for the following:

- LRAM VA updated as per *Issue 4.2.3* below, and
- Global Adjustment updated as per *Issue 4.2.4* below.

4.2.2 Account 1576 - Accounting Changes under CGAAP Deferral Account

The issue has not been settled and the Parties propose that this matter should be dealt with by way of an oral hearing, where the Board can determine the correct balance in Account 1576, and the appropriate disposition period.

4.2.3 Account 1568 - LRAMVA

2015 Rate Rider

The Parties have reached a complete settlement regarding the amount and disposition period relating to the LRAMVA rate rider. Disposition of the balances are subject to potential updates to volumetric billing determinants which may be impacted by the final OEB approved load forecast.

In addition, the Parties agreed that HOBNI will adjust its LRAMVA amount for disposition, so the Company would be able to obtain a recovery in the current rate rider for the difference between,

- a) The forecast load reductions for 2011 and 2012, based on the 2011 Load Forecast, and
- b) The actual load reductions for 2011 and 2012 CDM programs with persistence to the end of 2014,
- c) Plus allowable carrying charges.

Appendix H provides a comparison of the LRAMVA quantities, amounts, and disposition rate riders for each of the proposed Customer Classes on an *Applied-For vs Settlement Basis*.

Future Rate Riders for 2013 & 2014 CDM programs to the end of December 31, 2014

The Parties have reached a complete settlement and agreed that HOBNI will seek disposition for LRAMVA amounts for the 2013 and 2014 CDM programs at a future rate proceeding.

Future Rate Riders for 2013, 2014, and 2015 CDM programs from 2015 to 2019

The Parties have reached a complete settlement with regards to the threshold kWh and kW quantities included in the 2015 Load Forecast for the 2013, 2014 and 2015 CDM program years would be used to calculate LRAMVA for the period from 2015 to 2019. See **Settlement Table 12** below for the kWh and kW values to be used as the LRAMVA threshold values.

Settlement Table 12: Post 2014 LRAMVA Threshold Values

Rate class	Wholesale kWh's	kW/kWh Factors from Load Forecast	kW
Residential	12,486,005		-
GS < 50 kW	1,448,724		-
GS 50 to 699 kW	23,836,892	0.279928%	64,526
GS 700 to 4,999 kW	15,954,758	0.228420%	35,242
Large Use	-		-
Sentinel Lighting	-		-
Standby Power	-		-
Street Lighting	-		-
Total	53,726,380		99,768

The Wholesale kWh values are per HOBNI's original application; see *Exhibit 3 Tab 1 Schedule 2* Table 29. The kW for the GS 50 to 699 kW and GS 700 to 4,999 kW classes are consistent with HOBNI's response to 3-VECC-17 (b) where HOBNI stated:

"Please note that for the purposes of calculating the load forecast adjusted for CDM savings in the Load Forecast Model, HOBNI did not use kW's calculated in Table 30 on page 6 of Exhibit 3, Tab 1, Schedule 2. The forecast CDM impact kWhs for demand classes were deducted from the total load forecast for the class and the 5-year average kW/kWh ratios were applied."

4.2.4 Account 1589 - Global Adjustment Rate Rider

The Parties have reached a complete settlement regarding the amount and disposition period relating to the Global Adjustment Rate Rider. Disposition of the balances are subject to potential updates to volumetric billing determinants which may be impacted by the final OEB approved load forecast.

HOBNI indicated in its response to 8-EP-46 (b) (p. 64 of 66) that it would update its Global Adjustment Rate Rider. See excerpt from HOBNI's responses to Interrogatory below.

b) There are a number of rate riders for the GS<50 kW rate class that do not appear in the proposed Distributed Generation rate class. For each one that does not appear, please explain why it would not be applicable to the new rate class.

Response

4) Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015

Upon further review it was determined that this rate rider should have applied to this rate class. HOBNI will update as part of the final adjustments per the Board's decision.

Settlement Table 13 below provides a comparison of the originally requested Global Adjustment Rate Riders and the Settled Global Adjustment Rate Riders.

Settlements Table 13: Global Adjustment Rate Rider Settled

Rate Class	Rate Rider for RSVA - Global Adjustment	
	Applied	Settled
Residential	\$ 0.0018	\$ 0.0018
GS < 50 kW	\$ 0.0018	\$ 0.0018
GS > 50 kW to 699 kW	\$ 0.6339	\$ 0.6338
GS > 700 kW to 4,999 kW	\$ 0.7616	\$ 0.7615
Large Use	\$ 0.9508	\$ 0.9507
Unmetered Scattered Load	\$ 0.0018	\$ 0.0018
Street Lighting	\$ 0.5870	\$ 0.5870
Distributed Generation Class	\$ -	\$ 0.0018

Appendix A – Board's Approved Issues List

ISSUES LIST
EB-2014-0083
Hydro One Brampton Networks Inc.

1. PLANNING

1.1 Capital

Is the level of planned capital expenditures appropriate and is the rationale for planning and pacing choices appropriate and adequately explained, giving due consideration to:

- customer feedback and preferences;
- productivity;
- benchmarking of costs;
- reliability and service quality;
- impact on distribution rates;
- trade-offs with OM&A spending;
- government-mandated obligations; and
- the applicant's objectives.

1.2 OM&A

Is the level of planned OM&A expenditures appropriate and is the rationale for planning choices appropriate and adequately explained, giving due consideration to:

- customer feedback and preferences;
- productivity;
- benchmarking of costs;
- reliability and service quality;
- impact on distribution rates;
- trade-offs with capital spending;
- government-mandated obligations; and
- the applicant's objectives.

2. REVENUE REQUIREMENT

2.1 Have all elements of the Base Revenue Requirement, been appropriately determined in accordance with Board policies and practices?

2.2 Has the Base Revenue Requirement been accurately determined based on these elements?

3. LOAD FORECAST, COST ALLOCATION AND RATE DESIGN

3.1 Are the proposed customer classes, load and customer forecast, loss factors, CDM adjustments and resulting billing determinants an appropriate reflection of the energy and demand requirements of the applicant and its customers?

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

3.3 Are the applicant's proposals for rate design appropriate?

3.4 Are the applicant's proposals regarding its fixed/variable ratios appropriate?

3.5 Do the impacts of any rate change require mitigation?

4. ACCOUNTING

4.1 Have all impacts of any changes in accounting standards, policies, estimates and adjustments been properly identified and recorded, and is the rate-making treatment of each of these impacts appropriate?

4.2 Are the applicant's proposals for deferral and variance accounts and their disposition appropriate?

Appendix B - Updated Chapter 2 Appendices

Appendix 2-AB
Table 2 - Capital Expenditure Summary from Chapter 5
Consolidated

First year of Forecast Period:

CATEGORY											
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	Actual	Actual	Actual	Actual	Actual	Bridge	Test Year				
System Access	26,058,454	22,210,159	11,600,979	15,197,637	11,970,062	18,347,151	17,759,476	14,998,570	14,444,690	14,878,370	15,080,960
System Renewal	4,089,974	7,289,093	7,169,253	8,694,489	12,122,721	9,047,649	8,879,849	9,310,580	10,329,890	10,120,900	9,006,760
System Service	1,135,405	1,842,807	942,003	1,439,021	1,475,380	713,070	1,485,129	599,560	530,230	623,630	676,870
General Plant	2,010,418	4,387,546	4,364,572	3,280,841	4,505,209	3,697,420	9,741,020	9,288,690	3,966,470	3,981,820	3,740,710
TOTAL EXPENDITURE	33,294,252	35,729,605	24,076,808	28,611,989	30,073,372	31,805,290	37,865,475	34,197,400	29,271,280	29,604,720	28,505,300
System O&M	\$ 6,974,267	\$ 6,937,234	\$ 7,869,219	\$ 7,660,736	\$ 10,058,959	\$ 10,398,090	\$ 10,498,989	\$ 10,742,349	\$ 10,907,264	\$ 11,124,910	\$ 11,297,160

Notes to the Table:

1. 2014 Bridge year is a forecast, no "actual" results are included

Explanatory Notes on Variances (complete only if applicable)

Notes on shifts in forecast vs. histrical budgets by category

2009 System Access - included a major one time investment in system capacity at Hydro One Networks Goreway TS of 5.1 M, 8.5 M in smart metering and 6 M in road widening.
2010 System Access - included a major one time investment in system capacity at Hydro One Networks Goreway TS of 5 M, 3.2 M in smart metering and 3.8 M in residential subdivision.
2012 System Access - included a one time investment of 1.4 M in system capacity at Hydro One Networks Pleasant TS
2013 System Renewal - included a one time investment in the purchase of a spare power transformer for Hydro One Brampton's Jim Yarrow TS of 2.1 M
2014 System Access - includes a one time true-up payment of 3.6 M for Pleasant Transformer Station
2015 System Access - includes a one time true-up payment of 2.3 M for Goreway Transformer Station
2015 General Plant - includes a one time investment of 5 M in a new ERP system

Notes on year over year Plan vs. Actual variances for Total Expenditures

This is the first DSP filed by Hydro One Brampton Networks Inc. therefore no previous plan data exists.

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

This is the first DSP filed by Hydro One Brampton Networks Inc. therefore no previous plan data exists.

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

		Year 2015									
		Cost				Accumulated Depreciation					
CCA Class	OEB	Description	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
CEC	1609	Capital contributions Paid	\$ 18,533,357	\$ 2,345,000	\$ -	\$ 20,878,357	\$ (1,790,769)	\$ (490,584)	\$ -	\$ (2,281,353)	\$ 18,597,003
12	1611	Computer Software (Formally known as Account 1925)	\$ 5,555,465	\$ 218,860	\$ -	\$ 5,774,325	\$ (4,190,792)	\$ (780,885)	\$ -	\$ (4,971,678)	\$ 802,648
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 1,780,309	\$ 220,385	\$ -	\$ 2,000,693	\$ (222,239)	\$ -	\$ -	\$ (222,239)	\$ 1,778,454
CEC	1806	Land Rights (Formally known as Account 1805)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1805	Land	\$ 8,146,892	\$ -	\$ -	\$ 8,146,892	\$ -	\$ -	\$ -	\$ -	\$ 8,146,892
1	1808	Buildings	\$ 34,034,894	\$ 1,230,230	\$ (183,485)	\$ 35,081,639	\$ (12,157,051)	\$ (814,578)	\$ 53,485	\$ (12,918,144)	\$ 22,163,495
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ 15,913,510	\$ 72,924	\$ -	\$ 15,986,435	\$ (4,908,914)	\$ (775,230)	\$ -	\$ (5,684,144)	\$ 10,302,291
47	1820	Distribution Station Equipment <50 kV	\$ 14,415,165	\$ 1,321,244	\$ (69,677)	\$ 15,666,731	\$ (8,238,785)	\$ (215,924)	\$ 42,677	\$ (8,412,031)	\$ 7,254,700
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 83,824,402	\$ 7,285,515	\$ (494,892)	\$ 90,615,025	\$ (28,753,249)	\$ (1,594,927)	\$ 480,931	\$ (29,867,246)	\$ 60,747,779
47	1835	Overhead Conductors & Devices	\$ 37,190,087	\$ 3,620,787	\$ (1,225,941)	\$ 39,584,933	\$ (5,139,599)	\$ (669,034)	\$ 897,868	\$ (4,910,764)	\$ 34,674,169
47	1840	Underground Conduit	\$ 43,669,276	\$ 4,778,952	\$ (22,005)	\$ 48,426,223	\$ (5,452,003)	\$ (695,316)	\$ 15,025	\$ (6,132,295)	\$ 42,293,928
47	1845	Underground Conductors & Devices	\$ 302,322,576	\$ 13,912,409	\$ (142,060)	\$ 316,092,925	\$ (148,378,549)	\$ (6,495,455)	\$ 121,119	\$ (154,752,885)	\$ 161,340,041
47	1850	Line Transformers	\$ 119,665,438	\$ 5,596,405	\$ (427,580)	\$ 124,834,262	\$ (53,340,169)	\$ (1,981,993)	\$ 301,935	\$ (55,020,228)	\$ 69,814,035
47	1855	Services (Overhead & Underground)	\$ 30,313,696	\$ 1,386,364	\$ -	\$ 31,700,060	\$ (14,192,663)	\$ (405,488)	\$ -	\$ (14,598,151)	\$ 17,101,909
47	1860	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters (Smart Meters)	\$ 46,791,969	\$ 2,305,390	\$ (398,141)	\$ 48,699,218	\$ (21,838,559)	\$ (2,384,263)	\$ 278,141	\$ (23,944,681)	\$ 24,754,537
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	1908	Buildings & Fixtures	\$ 310,348	\$ -	\$ -	\$ 310,348	\$ (95,296)	\$ (12,289)	\$ -	\$ (107,585)	\$ 202,764
13	1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 2,212,139	\$ 243,201	\$ -	\$ 2,455,340	\$ (1,720,592)	\$ (103,509)	\$ -	\$ (1,824,101)	\$ 631,239
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	1920	Computer Equipment - Hardware	\$ 4,998,045	\$ 148,003	\$ -	\$ 5,146,047	\$ (4,414,202)	\$ (387,327)	\$ -	\$ (4,801,529)	\$ 344,518
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 15,610,508	\$ 2,392,048	\$ -	\$ 18,002,556	\$ (8,597,710)	\$ (1,203,498)	\$ -	\$ (9,801,208)	\$ 8,201,348
10	1935	Stores Equipment	\$ 368,262	\$ -	\$ -	\$ 368,262	\$ (239,531)	\$ (36,473)	\$ -	\$ (276,004)	\$ 92,259
10	1940	Tools, Shop & Garage Equipment	\$ 3,667,215	\$ 168,919	\$ -	\$ 3,836,134	\$ (2,817,549)	\$ (192,004)	\$ -	\$ (3,009,554)	\$ 826,580
8	1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1950	Power Operated Equipment	\$ 37,250	\$ -	\$ -	\$ 37,250	\$ (37,250)	\$ -	\$ -	\$ (37,250)	\$ (0)
8	1955	Communications Equipment	\$ 1,675,389	\$ 716	\$ -	\$ 1,676,105	\$ (646,289)	\$ (128,444)	\$ -	\$ (774,733)	\$ 901,372
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ 154,650	\$ -	\$ -	\$ 154,650	\$ (130,944)	\$ (14,853)	\$ -	\$ (145,797)	\$ 8,853
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 6,212,713	\$ 181,316	\$ -	\$ 6,394,029	\$ (4,297,990)	\$ (226,849)	\$ -	\$ (4,524,839)	\$ 1,869,189
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ (173,416,249)	\$ (14,660,079)	\$ -	\$ (188,076,328)	\$ 35,996,179	\$ 4,374,997	\$ -	\$ 40,371,176	\$ (147,705,152)
	1610	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2040	Components and Spares	\$ 3,834,177	\$ -	\$ -	\$ 3,834,177	\$ -	\$ -	\$ -	\$ -	\$ 3,834,177
		Sub-Total	\$ 627,821,483	\$ 32,768,587	\$ (2,963,781)	\$ 657,626,289	\$ (295,604,516)	\$ (15,233,926)	\$ 2,191,181	\$ (308,647,261)	\$ 348,979,028
		Less Socialized Renewable Energy Generation Investments (input as negative)		\$ (250,540)		\$ (250,540)		\$ 6,608		\$ 6,608	\$ (243,932)
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -		\$ -		\$ -	\$ -
		Total PP&E	\$ 627,821,483	\$ 32,518,047	\$ (2,963,781)	\$ 657,375,749	\$ (295,604,516)	\$ (15,227,319)	\$ 2,191,181	\$ (308,640,653)	\$ 348,735,096
							Misc Amortization in a/c 5725				\$ (1,226,082)
							Gain on Disposal of Property				\$ (772,600)
							Loss on Removal of Fixed assets				
							Less: Fully Allocated Depreciation				
							Transportation				1,203,498.08
							Stores Equipment				36,472.59
							Tools, Shop & Garage Equipment				192,004.41
							Power Operated Equipment				0.00
							Net Depreciation				\$ (15,794,025)

10	Transportation
8	Stores Equipment
8	Tools, Shop & Garage Equipment
8	Power Operated Equipment

Appendix 2-CM

Depreciation and Amortization Expense

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

Year 2015 MIFRS

Account	Description	Additions (d)	Years (new additions only) (f)	Depreciation Rate on New Additions (g) = 1 / (f)	2015 Depreciation Expense ¹ (h)=2013 Full Year Depreciation + ((d)*0.5)/(f)	2015 Depreciation Expense per Appendix 2-B Fixed Assets, Column J (I)	Variance ²
1609	Capital contributions Paid	\$ 2,345,000	40	2.50%	\$ 490,584	\$ 490,584	\$ -
1611	Computer Software (Formally known as Account 1925)	\$ 218,860	4	25.76%	\$ 780,885	\$ 780,885	\$ -
1612	Land Rights (Formally known as Account 1906)	\$ 220,385		0.00%	\$ -	\$ -	\$ -
1805	Land	\$ -		0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ 1,230,230	25	4.06%	\$ 814,578	\$ 814,578	\$ -
1810	Leasehold Improvements	\$ -		0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ 72,924	23	4.27%	\$ 775,230	\$ 775,230	\$ -
1820	Distribution Station Equipment <50 kV	\$ 1,321,244	42	2.36%	\$ 215,924	\$ 215,924	\$ -
1825	Storage Battery Equipment	\$ -		0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 7,285,515	40	2.53%	\$ 1,594,927	\$ 1,594,927	\$ -
1835	Overhead Conductors & Devices	\$ 3,620,787	46	2.15%	\$ 669,034	\$ 669,034	\$ -
1840	Underground Conduit	\$ 4,778,952	48	2.07%	\$ 695,316	\$ 695,316	\$ -
1845	Underground Conductors & Devices	\$ 13,912,409	33	3.00%	\$ 6,495,455	\$ 6,495,455	\$ -
1850	Line Transformers	\$ 5,596,405	40	2.52%	\$ 1,981,993	\$ 1,981,993	\$ -
1855	Services (Overhead & Underground)	\$ 1,386,364	49	2.03%	\$ 405,488	\$ 405,488	\$ -
1860	Meters	\$ -		0.00%	\$ -	\$ -	\$ -
1860	Meters (Smart Meters)	\$ 2,305,390	15	6.75%	\$ 2,384,263	\$ 2,384,263	\$ -
1905	Land	\$ -		0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ -		0.00%	\$ 12,289	\$ 12,289	\$ -
1910	Leasehold Improvements	\$ -		0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 243,201	7	14.92%	\$ 103,509	\$ 103,509	\$ -
1915	Office Furniture & Equipment (5 years)	\$ -		0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 148,003	3	29.68%	\$ 387,327	\$ 387,327	\$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -		0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -		0.00%	\$ -	\$ -	\$ -
1930	Transportation Equipment	\$ 2,392,048	4	23.46%	\$ 1,203,498	\$ 1,203,498	\$ -
1935	Stores Equipment	\$ -		0.00%	\$ 36,473	\$ 36,473	\$ -
1940	Tools, Shop & Garage Equipment	\$ 168,919	8	13.07%	\$ 192,004	\$ 192,004	\$ -
1945	Measurement & Testing Equipment	\$ -		0.00%	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ -		0.00%	\$ -	\$ -	\$ -
1955	Communications Equipment	\$ 716	10	10.00%	\$ 128,444	\$ 128,444	\$ -
1955	Communication Equipment (Smart Meters)	\$ -		0.00%	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ -		0.00%	\$ 14,853	\$ 14,853	\$ -
1970	Load Management Controls Customer Premises	\$ -		0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -		0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ 181,316	7	15.30%	\$ 226,849	\$ 226,849	\$ -
1985	Miscellaneous Fixed Assets	\$ -		0.00%	\$ -	\$ -	\$ -
1990	Other Tangible Property	\$ -		0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	-\$ 14,660,079	35	2.86%	-\$ 4,374,997	-\$ 4,374,997	\$ -
2040	Components and Spares	\$ -		0.00%	\$ -	\$ -	\$ -
		\$ -		0.00%	\$ -	\$ -	\$ -
	Total	\$ 32,768,587			\$ 15,233,926	\$ 15,233,926	\$ -
Depreciation exp. adj. from gain or loss on the retirement of assets (pool of like assets)							
Total Depreciation expense to be included in the test year revenue requirement					15,233,926		

Notes:

- 1
- Board policy of the "half-year" rule - the applicant
- 2
- The applicant must provide an explanation of material

**Appendix 2-H
Other Operating Revenue**

USoA #	USoA Description	2011 Actual	2012 Actual	2013 Actual ²	Bridge Year ³	Test Year
					2014	2015
	Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS
4235	Specific Service Charges	\$ 1,230,341	\$ 1,309,257	\$ 1,311,839	\$ 1,316,903	\$ 1,375,119
4225	Late Payment Charges	\$ 1,427,041	\$ 1,270,525	\$ 1,223,989	\$ 1,295,936	\$ 1,354,682
4082	Retail Services Revenues	\$ 281,906	\$ 193,139	\$ 150,899	\$ 197,002	\$ 205,932
4084	Service Transaction Requests (STR) Revenues	\$ 10,200	\$ 8,500	\$ 5,120	\$ 8,670	\$ 9,063
4086	SSS Administration Charges	\$ 340,039	\$ 363,757	\$ 393,310	\$ 402,000	\$ 423,257
4090	Electric Services Incidental to Energy Sales	\$ 4,917	\$ 888	\$ 2,924	\$ -	\$ -
4210	Rent from Electric Property	\$ 509,116	\$ 572,221	\$ 507,328	\$ 521,309	\$ 544,345
4245	Government Assistance Directly	\$ -	\$ -	\$ 2,000	\$ -	\$ -
4390	Miscellaneous Non-Operating Income	\$ 94,723	\$ 84,424	\$ 168,342	\$ 154,000	\$ 157,825
4398	Foreign Exchange Gains / Losses	\$ 2,739	\$ (182)	\$ 28	\$ -	\$ -
4405	Interest and Dividend Income	\$ 48,620	\$ 266,529	\$ 185,534	\$ 54,000	\$ 56,366
Specific Service Charges		\$ 1,230,341	\$ 1,309,257	\$ 1,311,839	\$ 1,316,903	\$ 1,375,119
Late Payment Charges		\$ 1,427,041	\$ 1,270,525	\$ 1,223,989	\$ 1,295,936	\$ 1,354,682
Other Operating Revenues		\$ 1,146,177	\$ 1,138,505	\$ 1,061,581	\$ 1,128,981	\$ 1,182,597
Other Income or Deductions		\$ 146,081	\$ 350,771	\$ 353,904	\$ 208,000	\$ 214,190
Total		\$ 3,949,641	\$ 4,069,058	\$ 3,951,313	\$ 3,949,820	\$ 4,126,589

Account 4235 - Specific Service Charges

	2011 Actual	2012 Actual	2013 Actual ²	Bridge Year	Test Year
				2014	2015
Reporting Basis					
Account History	\$ 570	\$ 240	\$ 180	\$ 240	\$ 240
Admin Charge	\$ 6,446	\$ 6,146	\$ 5,846	\$ 6,384	\$ 6,390
Arrears Certificate	\$ 135	\$ 315	\$ 180	\$ -	\$ -
Cash Discounts	\$ -	\$ -	\$ 1,593	\$ -	\$ -
Credit Reference/Credit Check	\$ 9,243	\$ 7,650	\$ 6,164	\$ 8,000	\$ 8,000
Disconnect/Reconnect At Pole During Regular Hours	\$ 370	\$ 1,110	\$ 1,295	\$ -	\$ 1,000
Disconnect/Reconnect For >300 Volts After Regular Hours	\$ 155	\$ 155	\$ -	\$ -	\$ 155
Duplicate Invoices For Previous Billing	\$ 390	\$ 345	\$ 75	\$ 504	\$ 500
Easement Letter	\$ 850	\$ 1,155	\$ 1,477	\$ 1,080	\$ 1,000
Income Tax Letter	\$ 480	\$ 435	\$ 405	\$ 420	\$ 425
Lawyer Letter Fees	\$ 247	\$ -	\$ -	\$ -	\$ -
Legal Letter Charge	\$ 45	\$ 15	\$ 15	\$ -	\$ -
Misc Energy Charges	\$ 0	\$ 0	\$ (0)	\$ -	\$ -
Misc Ser Revs - Discon/Recon	\$ 569,240	\$ 611,020	\$ 711,305	\$ 594,651	\$ 622,028
Misc Service Revenues - New Oc	\$ 611,190	\$ 650,820	\$ 669,810	\$ 670,000	\$ 699,662
Miscellaneous Income	\$ -	\$ 2,260	\$ (111,933)	\$ -	\$ -
NSF Cheque Revenues	\$ 25,300	\$ 23,820	\$ 22,800	\$ 31,000	\$ 31,000
Owner Requested Disconnection/ Reconnection Regular Hours	\$ 2,520	\$ 1,680	\$ 960	\$ 2,500	\$ 2,600
Pool Approvals	\$ 1,834	\$ 2,120	\$ 1,667	\$ 2,124	\$ 2,120
Special Charges	\$ 846	\$ -	\$ -	\$ -	\$ -
Special Meter Read Residential	\$ 480	\$ (30)	\$ -	\$ -	\$ -
Total	\$ 1,230,341	\$ 1,309,257	\$ 1,311,839	\$ 1,316,903	\$ 1,375,119

Account 4225 - Late Payment Charges

	2011 Actual	2012 Actual	2013 Actual ²	Bridge Year	Test Year
				2014	2015
Reporting Basis					
Late Payment Charges	\$ 1,427,041	\$ 1,270,525	\$ 1,223,989	\$ 1,295,936	\$ 1,354,682
Total	\$ 1,427,041	\$ 1,270,525	\$ 1,223,989	\$ 1,295,936	\$ 1,354,682

Account 4082 - Retail Services Revenues

	2011 Actual	2012 Actual	2013 Actual ²	Bridge Year	Test Year
				2014	2015
Reporting Basis					
Standard One Time Charge	\$ 200	\$ (6,900)	\$ -	\$ -	\$ (2,151)
Fixed Monthly Charge	\$ 59,973	\$ 18,865	\$ 11,648	\$ 15,207	\$ 29,048
Request Fee	\$ 51	\$ 91	\$ 303	\$ 396	\$ 143
Standard Billing Charge	\$ 83,882	\$ 68,716	\$ 52,453	\$ 68,478	\$ 65,826
Variable Monthly Charge	\$ 137,800	\$ 112,368	\$ 86,495	\$ 112,921	\$ 113,066
Total	\$ 281,906	\$ 193,139	\$ 150,899	\$ 197,002	\$ 205,932

Appendix 2-H Other Operating Revenue

Account 4084 - Service Transaction Requests Revenues

	2011 Actual	2012 Actual	2013 Actual ²	Bridge Year	Test Year
Reporting Basis				2014	2015
Fixed Monthly Charge	\$ 4,100	\$ 1,580	\$ 373	\$ 1,611	\$ 1,643
Request Fee	\$ 2,441	\$ 2,711	\$ 1,892	\$ 2,765	\$ 2,820
Processing Fee	\$ 3,660	\$ 4,210	\$ 2,855	\$ 4,294	\$ 4,600
Total	\$ 10,200	\$ 8,500	\$ 5,120	\$ 8,670	\$ 9,063

Account 4086 - SSS Administration Revenue

	2011 Actual	2012 Actual	2013 Actual ²	Bridge Year	Test Year
Reporting Basis				2014	2015
SSS Administration Charges	\$ 340,039	\$ 363,757	\$ 393,310	\$ 402,000	\$ 423,257
Total	\$ 340,039	\$ 363,757	\$ 393,310	\$ 402,000	\$ 423,257

Account 4090 - Electric Services Incidental to Energy Sales

	2011 Actual	2012 Actual	2013 Actual ²	Bridge Year	Test Year
Reporting Basis				2014	2015
Distribution Revenue Load Transfers	\$ 4,917	\$ 888	\$ 2,924		
Total	\$ 4,917	\$ 888	\$ 2,924	\$ -	\$ -

Account 4210 - Rent From Electric Property

	2011 Actual	2012 Actual	2013 Actual ²	Bridge Year	Test Year
Reporting Basis				2014	2015
Rental Income - Joint Use	\$ 269,165	\$ 273,839	\$ 271,705	\$ 292,592	\$ 314,595
Rental Income - Poles	\$ 140,041	\$ 149,646	\$ 147,344	\$ 148,000	\$ 148,000
Rental Income - Building Spaces	\$ 99,909	\$ 148,737	\$ 88,280	\$ 80,717	\$ 81,750
Total	\$ 509,116	\$ 572,221	\$ 507,328	\$ 521,309	\$ 544,345

Account 4245 - Government Assistance Directly

	2011 Actual	2012 Actual	2013 Actual ²	Bridge Year	Test Year
Reporting Basis				2014	2015
Linemans Apprenticeship Government Grants			\$ 2,000		
Total	\$ -	\$ -	\$ 2,000	\$ -	\$ -

Account 4390 - Miscellaneous Non-Operating Income

	2011 Actual	2012 Actual	2013 Actual ²	Bridge Year	Test Year
Reporting Basis				2014	2015
Sale of Scrap	\$ 154,253	\$ 98,717	\$ 159,915	\$ 154,000	\$ 157,825
Sale of Surplus Inventory	\$ 384	\$ 474			
Misc.Non-Recoverable Expense Engineering	\$ (2,193)	\$ (14,767)	\$ 8,427		
Green Energy Profit Evaluation	\$ (57,722)		\$ 0		
Total	\$ 94,723	\$ 84,424	\$ 168,342	\$ 154,000	\$ 157,825

Account 4398 Foreign Exchange Gains and Losses

	2011 Actual	2012 Actual	2013 Actual ²	Bridge Year	Test Year
Reporting Basis				2014	2015
Foreign Exchange Gains and Losses	\$ 2,739	\$ (182)	\$ 28		
Total	\$ 2,739	\$ (182)	\$ 28	\$ -	\$ -

Account 4405 Interest and Dividend Income

	2011 Actual	2012 Actual	2013 Actual ²	Bridge Year	Test Year
Reporting Basis				2014	2015
Interest Income from RBC & TD	\$ 48,620	\$ 266,529	\$ 185,534	\$ 54,000	\$ 56,366
Total	\$ 48,620	\$ 266,529	\$ 185,534	\$ 54,000	\$ 56,366

**Appendix 2-JA
Summary of Recoverable OM&A Expenses**

	Last Rebasing Year (2011 Board- Approved)	Last Rebasing Year (2011 Actuals)	2012 Actuals	2013 Actuals	2014 Bridge Year	2015 Test Year
Reporting Basis						
Operations	\$ 1,625,969	\$ 1,633,494	\$ 1,392,870	\$ 1,885,870	\$ 2,281,615	\$ 2,304,717
Maintenance	\$ 5,745,727	\$ 6,235,725	\$ 6,267,866	\$ 8,173,089	\$ 8,116,475	\$ 8,194,272
SubTotal	\$ 7,371,696	\$ 7,869,219	\$ 7,660,736	\$ 10,058,959	\$ 10,398,090	\$ 10,498,989
%Change (year over year)			-2.6%	31.3%	3.4%	1.0%
%Change (Test Year vs Last Rebasing Year - Actual)						
Customer Service	\$ 5,264,363	\$ 5,315,737	\$ 5,379,690	\$ 5,341,096	\$ 5,912,167	\$ 6,054,130
Administration	\$ 7,434,207	\$ 6,971,844	\$ 7,448,181	\$ 8,030,799	\$ 9,328,979	\$ 8,745,243
SubTotal	\$ 12,698,570	\$ 12,287,580	\$ 12,827,871	\$ 13,371,895	\$ 15,241,146	\$ 14,799,373
%Change (year over year)			4.4%	4.2%	14.0%	-2.9%
%Change (Test Year vs Last Rebasing Year - Actual)						
Total	\$ 20,070,266	\$ 20,156,799	\$ 20,488,607	\$ 23,430,854	\$ 25,639,236	\$ 25,298,362
%Change (year over year)			1.6%	14.4%	9.4%	-1.3%

	Last Rebasing Year (2011 Board- Approved)	Last Rebasing Year (2011 Actuals)	2012 Actuals	2013 Actuals	2014 Bridge Year	2015 Test Year
Operations	\$ 1,625,969	\$ 1,633,494	\$ 1,392,870	\$ 1,885,870	\$ 2,281,615	\$ 2,304,717
Maintenance	\$ 5,745,727	\$ 6,235,725	\$ 6,267,866	\$ 8,173,089	\$ 8,116,475	\$ 8,194,272
Customer Service	\$ 5,264,363	\$ 5,315,737	\$ 5,379,690	\$ 5,341,096	\$ 5,912,167	\$ 6,054,130
Administration	\$ 7,434,207	\$ 6,971,844	\$ 7,448,181	\$ 8,030,799	\$ 9,328,979	\$ 8,745,243
Total	\$ 20,070,266	\$ 20,156,799	\$ 20,488,607	\$ 23,430,854	\$ 25,639,236	\$ 25,298,362
%Change (year over year)			1.6%	14.4%	9.4%	-1.3%

reconciling items

	Last Rebasing Year (2011 Board- Approved)	Last Rebasing Year (2011 Actuals)	Variance 2011 BA – 2011 Actuals	2012 Actuals	Variance 2012 Actuals vs. 2011 Actuals	2013 Actuals	Variance 2013 Actuals vs. 2012 Actuals	2014 Bridge Year	Variance 2014 Bridge vs. 2013 Actuals	2015 Test Year	Variance 2015 Test vs. 2014 Bridge
Operations	\$ 1,625,969	\$ 1,633,494	\$ (7,525)	\$ 1,392,870	\$ (240,624)	\$ 1,885,870	\$ 493,000	\$ 2,281,615	\$ 395,745	\$ 2,304,717	\$ 23,102
Maintenance	\$ 5,745,727	\$ 6,235,725	\$ (489,998)	\$ 6,267,866	\$ 32,141	\$ 8,173,089	\$ 1,905,223	\$ 8,116,475	\$ (56,614)	\$ 8,194,272	\$ 77,797
Customer Service	\$ 5,264,363	\$ 5,315,737	\$ (51,374)	\$ 5,379,690	\$ 63,953	\$ 5,341,096	\$ (38,594)	\$ 5,912,167	\$ 571,071	\$ 6,054,130	\$ 141,963
Administration	\$ 7,434,207	\$ 6,971,844	\$ 462,363	\$ 7,448,181	\$ 476,337	\$ 8,030,799	\$ 582,618	\$ 9,328,979	\$ 1,298,180	\$ 8,745,243	\$ (583,736)
Administrative and General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total OM&A Expenses	\$ 20,070,266	\$ 20,156,799	\$ (86,533)	\$ 20,488,607	\$ 331,808	\$ 23,430,854	\$ 2,942,247	\$ 25,639,236	\$ 2,208,382	\$ 25,298,362	\$ (340,874)
Adjustments for Total non-recoverable items (from Appendices 2-JA and 2-JB)											
Total Recoverable OM&A Expenses	\$ 20,070,266	\$ 20,156,799	\$ (86,533)	\$ 20,488,607	\$ 331,808	\$ 23,430,854	\$ 2,942,247	\$ 25,639,236	\$ 2,208,382	\$ 25,298,362	\$ (340,874)
Variance from previous year				\$ 331,808		\$ 2,942,247		\$ 2,208,382		\$ (340,874)	
Percent change (year over year)				2%		14%		9%		-1%	
Percent Change: Test year vs. Most Current Actual						7.97%					
Simple average of % variance for all years						25.51%					6%
Compound Annual Growth Rate for all years											21.0%
Compound Growth Rate (2013 Actuals vs. 0 Actuals)						16.24%					

Note:

- "BA" = Board-Approved
- If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a minimum of three years of actual information is required.
- Recoverable OM&A that is included on these tables should be identical to the recoverable OM&A that is shown for the corresponding periods on Appendix 2-JB.

Appendix 2-OA Capital Structure and Cost of Capital

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

Year: 2015 - Test Year

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$226,715,992	6.12%	\$13,864,410
2	Short-term Debt	4.00% (1)	\$16,193,999	2.11%	\$341,693
3	Total Debt	60.0%	\$242,909,991	5.85%	\$14,206,103
	Equity				
4	Common Equity	40.00%	\$161,939,994	9.71%	\$15,724,373
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$161,939,994	9.71%	\$15,724,373
7	Total	100.0%	\$404,849,985	7.39%	\$29,930,477

Notes

(1)

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

Year: 2011- Board Approved

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$183,231,136	6.62%	\$12,123,067
2	Short-term Debt	4.00% (1)	\$13,087,938	2.43%	\$318,037
3	Total Debt	60.0%	\$196,319,074	6.34%	\$12,441,104
	Equity				
4	Common Equity	40.00%	\$130,879,383	9.66%	\$12,642,948
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$130,879,383	9.66%	\$12,642,948
7	Total	100.0%	\$327,198,457	7.67%	\$25,084,052

Notes

(1)

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

Appendix 2-P
Cost Allocation

Please complete the following four tables.

A) Allocated Costs

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 34,813,009	55.20%	\$ 44,510,964	60.84%
GS < 50 kW	\$ 5,801,650	9.20%	\$ 7,336,815	10.03%
GS > 50 - 699 KW	\$ 12,993,372	20.60%	\$ 11,307,077	15.46%
GS > 700 - 4,999 kW	\$ 5,370,443	8.52%	\$ 5,551,421	7.59%
Large User, if applicable	\$ 2,030,404	3.22%	\$ 2,231,420	3.05%
Street Lighting	\$ 1,786,238	2.83%	\$ 1,913,846	2.62%
Sentinel Lighting	\$ -	0.00%		0.00%
Unmetered Scattered Load (USL)	\$ 142,087	0.23%	\$ 149,489	0.20%
Distributed Generation Class	\$ 88,879	0.14%	\$ 104,903	0.14%
Energy from Waste Generation	\$ 694	0.00%	\$ 833	0.00%
Embedded distributor class	\$ 42,081	0.07%	\$ 49,076	0.07%
Standby Power		0.00%	\$ -	0.00%
Total	\$ 63,068,856	100.00%	\$ 73,155,844	100.00%

Notes

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

B) Calculated Class Revenues

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current approved rates	L.F. X current approved rates X (1 + d)	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 37,011,790	\$ 39,132,951	\$ 39,522,039	\$ 3,052,540
GS < 50 kW	\$ 8,305,737	\$ 8,781,742	\$ 8,454,998	\$ 349,180
GS > 50 - 699 KW	\$ 9,458,822	\$ 10,000,912	\$ 10,344,595	\$ 470,625
GS > 700 - 4,999 kW	\$ 7,032,138	\$ 7,435,153	\$ 6,538,881	\$ 122,824
Large User, if applicable	\$ 1,914,284	\$ 2,023,992	\$ 2,100,799	\$ 33,555
Street Lighting	\$ 1,347,656	\$ 1,424,891	\$ 1,747,010	\$ 83,584
Sentinel Lighting				
Unmetered Scattered Load (USL)	\$ 122,389	\$ 129,404	\$ 135,952	\$ 7,034
Distributed Generation Class	\$ 7,240	\$ 7,655	\$ 45,424	\$ 7,027
Energy from Waste Generation	\$ -	\$ -	\$ 733	\$ 100
Embedded distributor class	\$ 2,541	\$ 2,686	\$ 48,956	\$ 120
Standby Power	\$ 84,997	\$ 89,868	\$ 89,868	\$ -
Total	\$ 65,287,595	\$ 69,029,255	\$ 69,029,255	\$ 4,126,589

Notes:

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

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

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2012	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	101.12	94.78	95.65	85 - 115
GS < 50 kW	120.00	124.45	120.00	80 - 120
GS > 50 - 699 KW	80.00	92.61	95.65	80 - 120
GS > 700 - 4,999 kW	131.55	136.14	120.00	80 - 120
Large User, if applicable	100.00	92.21	95.65	85 - 115
Street Lighting	70.00	78.82	95.65	70 - 120
Sentinel Lighting				80 - 120
Unmetered Scattered Load (USL)	80.00	91.27	95.65	80 - 120
Distributed Generation Class		14.00	50.00	85 - 115
Energy from Waste Generation		12.04	100.00	100
Embedded distributor class		5.72	100.00	
Standby Power				

Notes

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

D) Proposed Revenue-to-Cost Ratios

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2015	2016	2017	
	%	%	%	%
Residential	95.65			85 - 115
GS < 50 kW	120.00			80 - 120
GS > 50 - 699 KW	95.65			80 - 120
GS > 700 - 4,999 kW	120.00			80 - 120
Large User, if applicable	95.65			85 - 115
Street Lighting	95.65			70 - 120
Sentinel Lighting				80 - 120
Unmetered Scattered Load (USL)	95.65			80 - 120
Distributed Generation Class	50.00	70.00	85.00	85 - 115
Energy from Waste Generation	100.00			100
Embedded distributor class	100.00			
Standby Power				

Note

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

Appendix 2-V
Revenue Reconciliation

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates		Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric							
								kWh	kW						
Residential	Customers	139,079	142,879	140,979	1,308,264,983		\$ 11.22	\$ 0.0157		\$ 39,521,197	\$ 39,522,039		\$ 39,522,039	\$ 842	
GS < 50 kW	Customers	8,810	9,169	8,989	354,668,870		\$ 24.39	\$ 0.0164		\$ 8,447,605	\$ 8,454,998	\$ 1,186	\$ 8,456,184	\$ 8,579	
GS > 50 to 699 kW	Customers	1,494	1,487	1,491	1,064,497,599	2,979,826	\$ 121.17		\$ 2.8007	\$ 10,513,171	\$ 10,344,595	\$ 168,474	\$ 10,513,069	\$ (102)	
GS > 700 to 4,999 kW	Customers	113	117	115	806,154,180	1,969,146	\$ 1,112.41		\$ 3.2436	\$ 7,917,123	\$ 6,538,881	\$ 1,378,202	\$ 7,917,083	\$ (41)	
Large Use	Customers	6	6	6	382,619,513	719,987	\$ 4,549.32		\$ 2.4629	\$ 2,100,807	\$ 2,100,799		\$ 2,100,799	\$ (8)	
Streetlighting	Connections	22,168	22,501	22,335	33,306,955	100,672	\$ 2.26		\$ 11.3437	\$ 1,747,705	\$ 1,747,010		\$ 1,747,010	\$ (695)	
Unmetered Scattered Load	Connections	1,548	1,575	1,562	5,931,733		\$ 1.07	\$ 0.0196		\$ 136,314	\$ 135,952		\$ 135,952	\$ (362)	
Standby Power	Customers	1	1	1		54,580	\$ -		\$ 1.6465	\$ 89,866	\$ 89,868		\$ 89,868	\$ 2	
Embedded Distributor Class	Customers	1	1	1	17,012,414	40,073	\$ 4,079.67		\$ -	\$ 48,956	\$ 48,956		\$ 48,956	\$ (0)	
Distributor Generator	Customers	61	74	68	178,816		\$ 56.01	\$ -		\$ 45,424	\$ 45,424		\$ 45,424	\$ (0)	
Energy from Waste Generation	Customers	1	1	1			\$ 61.08	\$ -		\$ 733	\$ 733		\$ 733	\$ 0	
				-						\$ -			\$ -	\$ -	
				-						\$ -			\$ -	\$ -	
Total										\$ 70,568,902	\$ 69,029,255	\$ 1,547,861	\$ 70,577,116	\$ 8,215	

Note

- 1 The class specific revenue requirements in column N must be the amounts used in the final rate design process. The total of column N should equate to the proposed base revenue requirement.
- 2 Rates should be entered with the number of decimal places that will show on the Tariff of Rates and Charges.

Appendix 2-W
Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 100 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 10.51	1	\$ 10.51	\$ 11.22	1	\$ 11.22	\$ 0.71	6.76%
Smart Meter Disposition Rate Rider	Monthly	\$ 0.14	1	\$ 0.14	\$ -	1	\$ -	-\$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 0.13	1	\$ 0.13	\$ 0.13	
Distribution Volumetric Rate	per kWh	\$ 0.0147	100	\$ 1.47	\$ 0.0157	100	\$ 1.57	\$ 0.10	6.80%
LRAM & SSM Rate Rider	per kWh	\$ -	100	\$ -	\$ 0.0002	100	\$ 0.02	\$ 0.02	
CGAAP Accounting Changes Rate Rider	per kWh	\$ -	100	\$ -	\$ 0.0003	100	\$ 0.03	\$ 0.03	
Sub-Total A (excluding pass through)				\$ 12.29			\$ 12.97	\$ 0.68	5.53%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$ 0.0013	100	-\$ 0.13	-\$ 0.0013	100	-\$ 0.13	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$ -	100	\$ -	-\$ 0.0005	100	-\$ 0.05	-\$ 0.05	
Line Losses on Cost of Power	per kWh	\$ 0.0889	3.49	\$ 0.31	\$ 0.0889	3.41	\$ 0.30	-\$ 0.01	-2.29%
Smart Meter Entity Charge	Monthly	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 13.26			\$ 13.88	\$ 0.62	4.70%
RTSR - Network	per kWh	\$ 0.0076	103	\$ 0.79	\$ 0.0081	103	\$ 0.84	\$ 0.05	6.50%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0054	103	\$ 0.56	\$ 0.0058	103	\$ 0.60	\$ 0.04	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 14.61			\$ 15.32	\$ 0.71	4.89%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	103	\$ 0.46	\$ 0.0044	103	\$ 0.46	-\$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	103	\$ 0.13	\$ 0.0013	103	\$ 0.13	-\$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	\$ 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		\$ 0.0720	64	\$ 4.61	\$ 0.0720	64	\$ 4.61	\$ -	0.00%
TOU - Mid Peak		\$ 0.1090	18	\$ 1.96	\$ 0.1090	18	\$ 1.96	\$ -	0.00%
TOU - On Peak		\$ 0.1290	18	\$ 2.32	\$ 0.1290	18	\$ 2.32	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0830	100	\$ 8.30	\$ 0.0830	100	\$ 8.30	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0970	0	\$ -	\$ 0.0970	0	\$ -	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 25.04			\$ 25.75	\$ 0.71	2.85%
HST		13%		\$ 3.25	13%		\$ 3.35	\$ 0.09	2.85%
Total Bill (including HST)				\$ 28.29			\$ 29.10	\$ 0.81	2.85%
Ontario Clean Energy Benefit ¹				-\$ 2.83			-\$ 2.91	-\$ 0.08	2.85%
Total Bill on TOU (including OCEB)				\$ 25.46			\$ 26.19	\$ 0.73	2.85%
Total Bill on RPP (before Taxes)				\$ 24.45			\$ 25.16	\$ 0.71	2.92%
HST		13%		\$ 3.18	13%		\$ 3.27	\$ 0.09	2.92%
Total Bill (including HST)				\$ 27.62			\$ 28.43	\$ 0.81	2.92%
Ontario Clean Energy Benefit ¹				-\$ 2.76			-\$ 2.84	-\$ 0.08	2.92%
Total Bill on RPP (including OCEB)				\$ 24.86			\$ 25.59	\$ 0.73	2.92%

Loss Factor (%) 3.49% 3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 250 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 10.51	1	\$ 10.51	\$ 11.22	1	\$ 11.22	\$ 0.71	6.76%
Smart Meter Disposition Rate Rider	Monthly	\$ 0.14	1	\$ 0.14	\$ -	1	\$ -	-\$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 0.13	1	\$ 0.13	\$ 0.13	
Distribution Volumetric Rate	per kWh	\$ 0.0147	250	\$ 3.68	\$ 0.0157	250	\$ 3.93	\$ 0.25	6.80%
LRAM & SSM Rate Rider	per kWh	\$ -	250	\$ -	\$ 0.0002	250	\$ 0.05	\$ 0.05	
CGAAP Accounting Changes Rate Rider	per kWh	\$ -	250	\$ -	\$ 0.0003	250	\$ 0.08	\$ 0.08	
Sub-Total A (excluding pass through)				\$ 14.50			\$ 15.40	\$ 0.91	6.24%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$ 0.0013	250	-\$ 0.33	-\$ 0.0013	250	-\$ 0.33	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$ -	250	\$ -	-\$ 0.0005	250	-\$ 0.13	-\$ 0.13	
Line Losses on Cost of Power	per kWh	\$ 0.0889	8.725	\$ 0.78	\$ 0.0889	8.525	\$ 0.76	-\$ 0.02	-2.29%
Smart Meter Entity Charge	Monthly	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 15.74			\$ 16.50	\$ 0.76	4.84%
RTSR - Network	per kWh	\$ 0.0076	259	\$ 1.97	\$ 0.0081	259	\$ 2.09	\$ 0.13	6.50%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0054	259	\$ 1.40	\$ 0.0058	259	\$ 1.50	\$ 0.10	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 19.10			\$ 20.09	\$ 0.99	5.20%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	259	\$ 1.14	\$ 0.0044	259	\$ 1.14	-\$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	259	\$ 0.34	\$ 0.0013	259	\$ 0.34	-\$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	\$ 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		\$ 0.0720	160	\$ 11.52	\$ 0.0720	160	\$ 11.52	\$ -	0.00%
TOU - Mid Peak		\$ 0.1090	45	\$ 4.91	\$ 0.1090	45	\$ 4.91	\$ -	0.00%
TOU - On Peak		\$ 0.1290	45	\$ 5.81	\$ 0.1290	45	\$ 5.81	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0830	250	\$ 20.75	\$ 0.0830	250	\$ 20.75	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0970	0	\$ -	\$ 0.0970	0	\$ -	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 44.80			\$ 45.80	\$ 0.99	2.21%
HST		13%		\$ 5.82	13%		\$ 5.95	\$ 0.13	2.21%
Total Bill (including HST)				\$ 50.63			\$ 51.75	\$ 1.12	2.21%
Ontario Clean Energy Benefit ¹				-\$ 5.06			-\$ 5.17	-\$ 0.11	2.21%
Total Bill on TOU (including OCEB)				\$ 45.57			\$ 46.57	\$ 1.01	2.21%
Total Bill on RPP (before Taxes)				\$ 43.32			\$ 44.32	\$ 0.99	2.29%
HST		13%		\$ 5.63	13%		\$ 5.76	\$ 0.13	2.29%
Total Bill (including HST)				\$ 48.96			\$ 50.08	\$ 1.12	2.29%
Ontario Clean Energy Benefit ¹				-\$ 4.90			-\$ 5.01	-\$ 0.11	2.29%
Total Bill on RPP (including OCEB)				\$ 44.06			\$ 45.07	\$ 1.01	2.29%

Loss Factor (%) 3.49% 3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 500 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 10.51	1	\$ 10.51	\$ 11.22	1	\$ 11.22	\$ 0.71	6.76%
Smart Meter Disposition Rate Rider	Monthly	\$ 0.14	1	\$ 0.14	\$ -	1	\$ -	-\$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 0.13	1	\$ 0.13	\$ 0.13	
Distribution Volumetric Rate	per kWh	\$ 0.0147	500	\$ 7.35	\$ 0.0157	500	\$ 7.85	\$ 0.50	6.80%
LRAM & SSM Rate Rider	per kWh	\$ -	500	\$ -	\$ 0.0002	500	\$ 0.10	\$ 0.10	
CGAAP Accounting Changes Rate Rider	per kWh	\$ -	500	\$ -	\$ 0.0003	500	\$ 0.15	\$ 0.15	
Sub-Total A (excluding pass through)				\$ 18.17			\$ 19.45	\$ 1.28	7.04%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$ 0.0013	500	-\$ 0.65	-\$ 0.0013	500	-\$ 0.65	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$ -	500	\$ -	-\$ 0.0005	500	-\$ 0.25	-\$ 0.25	
Line Losses on Cost of Power	per kWh	\$ 0.0889	17.45	\$ 1.55	\$ 0.0889	17.05	\$ 1.52	-\$ 0.04	-2.29%
Smart Meter Entity Charge	Monthly	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 19.86			\$ 20.86	\$ 0.99	5.01%
RTSR - Network	per kWh	\$ 0.0076	517	\$ 3.93	\$ 0.0081	517	\$ 4.19	\$ 0.26	6.50%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0054	517	\$ 2.79	\$ 0.0058	517	\$ 3.00	\$ 0.20	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 26.59			\$ 28.04	\$ 1.45	5.47%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	517	\$ 2.28	\$ 0.0044	517	\$ 2.28	-\$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	517	\$ 0.67	\$ 0.0013	517	\$ 0.67	-\$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	500	\$ 3.50	\$ 0.0070	500	\$ 3.50	\$ -	0.00%
TOU - Off Peak		\$ 0.0720	320	\$ 23.04	\$ 0.0720	320	\$ 23.04	\$ -	0.00%
TOU - Mid Peak		\$ 0.1090	90	\$ 9.81	\$ 0.1090	90	\$ 9.81	\$ -	0.00%
TOU - On Peak		\$ 0.1290	90	\$ 11.61	\$ 0.1290	90	\$ 11.61	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0830	500	\$ 41.50	\$ 0.0830	500	\$ 41.50	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0970	0	\$ -	\$ 0.0970	0	\$ -	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 77.75			\$ 79.20	\$ 1.45	1.87%
HST		13%		\$ 10.11	13%		\$ 10.30	\$ 0.19	1.87%
Total Bill (including HST)				\$ 87.86			\$ 89.50	\$ 1.64	1.87%
Ontario Clean Energy Benefit ¹				-\$ 8.79			-\$ 8.95	-\$ 0.16	1.87%
Total Bill on TOU (including OCEB)				\$ 79.07			\$ 80.55	\$ 1.48	1.87%
Total Bill on RPP (before Taxes)				\$ 74.79			\$ 76.24	\$ 1.45	1.94%
HST		13%		\$ 9.72	13%		\$ 9.91	\$ 0.19	1.94%
Total Bill (including HST)				\$ 84.51			\$ 86.15	\$ 1.64	1.94%
Ontario Clean Energy Benefit ¹				-\$ 8.45			-\$ 8.62	-\$ 0.16	1.94%
Total Bill on RPP (including OCEB)				\$ 76.06			\$ 77.54	\$ 1.48	1.94%

Loss Factor (%) 3.49% 3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 800 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 10.51	1	\$ 10.51	\$ 11.22	1	\$ 11.22	\$ 0.71	6.76%
Smart Meter Disposition Rate Rider	Monthly	\$ 0.14	1	\$ 0.14	\$ -	1	\$ -	-\$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 0.13	1	\$ 0.13	\$ 0.13	
Distribution Volumetric Rate	per kWh	\$ 0.0147	800	\$ 11.76	\$ 0.0157	800	\$ 12.56	\$ 0.80	6.80%
LRAM & SSM Rate Rider	per kWh	\$ -	800	\$ -	\$ 0.0002	800	\$ 0.16	\$ 0.16	
CGAAP Accounting Changes Rate Rider	per kWh	\$ -	800	\$ -	\$ 0.0003	800	\$ 0.24	\$ 0.24	
Sub-Total A (excluding pass through)				\$ 22.58			\$ 24.31	\$ 1.73	7.66%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$ 0.0013	800	-\$ 1.04	-\$ 0.0013	800	-\$ 1.04	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$ -	800	\$ -	-\$ 0.0005	800	-\$ 0.40	-\$ 0.40	
Line Losses on Cost of Power	per kWh	\$ 0.0889	27.92	\$ 2.48	\$ 0.0889	27.28	\$ 2.43	-\$ 0.06	-2.29%
Smart Meter Entity Charge	Monthly	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 24.81			\$ 26.09	\$ 1.27	5.13%
RTSR - Network	per kWh	\$ 0.0076	828	\$ 6.29	\$ 0.0081	827	\$ 6.70	\$ 0.41	6.50%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0054	828	\$ 4.47	\$ 0.0058	827	\$ 4.80	\$ 0.33	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 35.58			\$ 37.58	\$ 2.01	5.65%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	828	\$ 3.64	\$ 0.0044	827	\$ 3.64	-\$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	828	\$ 1.08	\$ 0.0013	827	\$ 1.08	-\$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	\$ 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		\$ 0.0720	512	\$ 36.86	\$ 0.0720	512	\$ 36.86	\$ -	0.00%
TOU - Mid Peak		\$ 0.1090	144	\$ 15.70	\$ 0.1090	144	\$ 15.70	\$ -	0.00%
TOU - On Peak		\$ 0.1290	144	\$ 18.58	\$ 0.1290	144	\$ 18.58	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0830	600	\$ 49.80	\$ 0.0830	600	\$ 49.80	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0970	200	\$ 19.40	\$ 0.0970	200	\$ 19.40	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 117.28			\$ 119.29	\$ 2.01	1.71%
HST		13%		\$ 15.25	13%		\$ 15.51	\$ 0.26	1.71%
Total Bill (including HST)				\$ 132.53			\$ 134.79	\$ 2.27	1.71%
Ontario Clean Energy Benefit ¹				-\$ 13.25			-\$ 13.48	-\$ 0.23	1.71%
Total Bill on TOU (including OCEB)				\$ 119.27			\$ 121.31	\$ 2.04	1.71%
Total Bill on RPP (before Taxes)				\$ 115.34			\$ 117.35	\$ 2.01	1.74%
HST		13%		\$ 14.99	13%		\$ 15.26	\$ 0.26	1.74%
Total Bill (including HST)				\$ 130.34			\$ 132.61	\$ 2.27	1.74%
Ontario Clean Energy Benefit ¹				-\$ 13.03			-\$ 13.26	-\$ 0.23	1.74%
Total Bill on RPP (including OCEB)				\$ 117.31			\$ 119.35	\$ 2.04	1.74%

Loss Factor (%) 3.49% 3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 1,000 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 10.51	1	\$ 10.51	\$ 11.22	1	\$ 11.22	\$ 0.71	6.76%
Smart Meter Disposition Rate Rider	Monthly	\$ 0.14	1	\$ 0.14	\$ -	1	\$ -	-\$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 0.13	1	\$ 0.13	\$ 0.13	
Distribution Volumetric Rate	per kWh	\$ 0.0147	1000	\$ 14.70	\$ 0.0157	1000	\$ 15.70	\$ 1.00	6.80%
LRAM & SSM Rate Rider	per kWh	\$ -	1000	\$ -	\$ 0.0002	1000	\$ 0.20	\$ 0.20	
CGAAP Accounting Changes Rate Rider	per kWh	\$ -	1000	\$ -	\$ 0.0003	1000	\$ 0.30	\$ 0.30	
Sub-Total A (excluding pass through)				\$ 25.52			\$ 27.55	\$ 2.03	7.95%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$ 0.0013	1000	-\$ 1.30	-\$ 0.0013	1000	-\$ 1.30	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$ -	1000	\$ -	-\$ 0.0005	1000	-\$ 0.50	-\$ 0.50	
Line Losses on Cost of Power	per kWh	\$ 0.0889	34.9	\$ 3.10	\$ 0.0889	34.1	\$ 3.03	-\$ 0.07	-2.29%
Smart Meter Entity Charge	Monthly	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 28.11			\$ 29.57	\$ 1.46	5.19%
RTSR - Network	per kWh	\$ 0.0076	1035	\$ 7.87	\$ 0.0081	1034	\$ 8.38	\$ 0.51	6.50%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0054	1035	\$ 5.59	\$ 0.0058	1034	\$ 6.00	\$ 0.41	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 41.57			\$ 43.95	\$ 2.38	5.72%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	1035	\$ 4.55	\$ 0.0044	1034	\$ 4.55	-\$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	1035	\$ 1.35	\$ 0.0013	1034	\$ 1.34	-\$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	\$ 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		\$ 0.0720	640	\$ 46.08	\$ 0.0720	640	\$ 46.08	\$ -	0.00%
TOU - Mid Peak		\$ 0.1090	180	\$ 19.62	\$ 0.1090	180	\$ 19.62	\$ -	0.00%
TOU - On Peak		\$ 0.1290	180	\$ 23.22	\$ 0.1290	180	\$ 23.22	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0830	600	\$ 49.80	\$ 0.0830	600	\$ 49.80	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0970	400	\$ 38.80	\$ 0.0970	400	\$ 38.80	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 143.64			\$ 146.01	\$ 2.37	1.65%
HST		13%		\$ 18.67	13%		\$ 18.98	\$ 0.31	1.65%
Total Bill (including HST)				\$ 162.31			\$ 164.99	\$ 2.68	1.65%
Ontario Clean Energy Benefit ¹				-\$ 16.23			-\$ 16.50	-\$ 0.27	1.65%
Total Bill on TOU (including OCEB)				\$ 146.08			\$ 148.49	\$ 2.41	1.65%
Total Bill on RPP (before Taxes)				\$ 143.32			\$ 145.69	\$ 2.37	1.66%
HST		13%		\$ 18.63	13%		\$ 18.94	\$ 0.31	1.66%
Total Bill (including HST)				\$ 161.95			\$ 164.63	\$ 2.68	1.66%
Ontario Clean Energy Benefit ¹				-\$ 16.19			-\$ 16.46	-\$ 0.27	1.66%
Total Bill on RPP (including OCEB)				\$ 145.75			\$ 148.17	\$ 2.41	1.66%

Loss Factor (%) 3.49% 3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

Consumption1,500 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 10.51	1	\$ 10.51	\$ 11.22	1	\$ 11.22	\$ 0.71	6.76%
Smart Meter Disposition Rate Rider	Monthly	\$ 0.14	1	\$ 0.14	\$ -	1	\$ -	-\$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 0.13	1	\$ 0.13	\$ 0.13	
Distribution Volumetric Rate	per kWh	\$ 0.0147	1500	\$ 22.05	\$ 0.0157	1500	\$ 23.55	\$ 1.50	6.80%
LRAM & SSM Rate Rider	per kWh	\$ -	1500	\$ -	\$ 0.0002	1500	\$ 0.30	\$ 0.30	
CGAAP Accounting Changes Rate Rider	per kWh	\$ -	1500	\$ -	\$ 0.0003	1500	\$ 0.45	\$ 0.45	
Sub-Total A (excluding pass through)				\$ 32.87			\$ 35.65	\$ 2.78	8.46%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$ 0.0013	1500	-\$ 1.95	-\$ 0.0013	1500	-\$ 1.95	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$ -	1500	\$ -	-\$ 0.0005	1500	-\$ 0.75	-\$ 0.75	
Line Losses on Cost of Power	per kWh	\$ 0.0889	52.35	\$ 4.65	\$ 0.0889	51.15	\$ 4.55	-\$ 0.11	-2.29%
Smart Meter Entity Charge	Monthly	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 36.36			\$ 38.29	\$ 1.92	5.29%
RTSR - Network	per kWh	\$ 0.0076	1552	\$ 11.80	\$ 0.0081	1551	\$ 12.56	\$ 0.77	6.50%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0054	1552	\$ 8.38	\$ 0.0058	1551	\$ 9.00	\$ 0.61	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 56.55			\$ 59.85	\$ 3.30	5.84%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	1552	\$ 6.83	\$ 0.0044	1551	\$ 6.83	-\$ 0.01	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	1552	\$ 2.02	\$ 0.0013	1551	\$ 2.02	-\$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	\$ 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		\$ 0.0720	960	\$ 69.12	\$ 0.0720	960	\$ 69.12	\$ -	0.00%
TOU - Mid Peak		\$ 0.1090	270	\$ 29.43	\$ 0.1090	270	\$ 29.43	\$ -	0.00%
TOU - On Peak		\$ 0.1290	270	\$ 34.83	\$ 0.1290	270	\$ 34.83	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0830	600	\$ 49.80	\$ 0.0830	600	\$ 49.80	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0970	900	\$ 87.30	\$ 0.0970	900	\$ 87.30	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 209.52			\$ 212.82	\$ 3.30	1.57%
HST		13%		\$ 27.24	13%		\$ 27.67	\$ 0.43	1.57%
Total Bill (including HST)				\$ 236.76			\$ 240.49	\$ 3.73	1.57%
Ontario Clean Energy Benefit ¹				-\$ 23.68			-\$ 24.05	-\$ 0.37	1.57%
Total Bill on TOU (including OCEB)				\$ 213.09			\$ 216.44	\$ 3.35	1.57%
Total Bill on RPP (before Taxes)				\$ 213.24			\$ 216.54	\$ 3.30	1.55%
HST		13%		\$ 27.72	13%		\$ 28.15	\$ 0.43	1.55%
Total Bill (including HST)				\$ 240.97			\$ 244.69	\$ 3.73	1.55%
Ontario Clean Energy Benefit ¹				-\$ 24.10			-\$ 24.47	-\$ 0.37	1.55%
Total Bill on RPP (including OCEB)				\$ 216.87			\$ 220.22	\$ 3.35	1.55%

Loss Factor (%)

3.49%

3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 2,000 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 10.51	1	\$ 10.51	\$ 11.22	1	\$ 11.22	\$ 0.71	6.76%
Smart Meter Disposition Rate Rider	Monthly	\$ 0.14	1	\$ 0.14	\$ -	1	\$ -	-\$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 0.13	1	\$ 0.13	\$ 0.13	
Distribution Volumetric Rate	per kWh	\$ 0.0147	2000	\$ 29.40	\$ 0.0157	2000	\$ 31.40	\$ 2.00	6.80%
LRAM & SSM Rate Rider	per kWh	\$ -	2000	\$ -	\$ 0.0002	2000	\$ 0.40	\$ 0.40	
CGAAP Accounting Changes Rate Rider	per kWh	\$ -	2000	\$ -	\$ 0.0003	2000	\$ 0.60	\$ 0.60	
Sub-Total A (excluding pass through)				\$ 40.22			\$ 43.75	\$ 3.53	8.78%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$ 0.0013	2000	-\$ 2.60	-\$ 0.0013	2000	-\$ 2.60	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$ -	2000	\$ -	-\$ 0.0005	2000	-\$ 1.00	-\$ 1.00	
Line Losses on Cost of Power	per kWh	\$ 0.0889	69.8	\$ 6.21	\$ 0.0889	68.2	\$ 6.06	-\$ 0.14	-2.29%
Smart Meter Entity Charge	Monthly	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 44.62			\$ 47.00	\$ 2.39	5.35%
RTSR - Network	per kWh	\$ 0.0076	2070	\$ 15.73	\$ 0.0081	2068	\$ 16.75	\$ 1.02	6.50%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0054	2070	\$ 11.18	\$ 0.0058	2068	\$ 12.00	\$ 0.82	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 71.52			\$ 75.75	\$ 4.23	5.91%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	2070	\$ 9.11	\$ 0.0044	2068	\$ 9.10	-\$ 0.01	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	2070	\$ 2.69	\$ 0.0013	2068	\$ 2.69	-\$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	\$ 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		\$ 0.0720	1280	\$ 92.16	\$ 0.0720	1280	\$ 92.16	\$ -	0.00%
TOU - Mid Peak		\$ 0.1090	360	\$ 39.24	\$ 0.1090	360	\$ 39.24	\$ -	0.00%
TOU - On Peak		\$ 0.1290	360	\$ 46.44	\$ 0.1290	360	\$ 46.44	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0830	600	\$ 49.80	\$ 0.0830	600	\$ 49.80	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0970	1400	\$ 135.80	\$ 0.0970	1400	\$ 135.80	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 275.41			\$ 279.63	\$ 4.22	1.53%
HST		13%		\$ 35.80	13%		\$ 36.35	\$ 0.55	1.53%
Total Bill (including HST)				\$ 311.22			\$ 315.98	\$ 4.77	1.53%
Ontario Clean Energy Benefit ¹				-\$ 31.12			-\$ 31.60	-\$ 0.48	1.53%
Total Bill on TOU (including OCEB)				\$ 280.09			\$ 284.38	\$ 4.29	1.53%
Total Bill on RPP (before Taxes)				\$ 283.17			\$ 287.39	\$ 4.22	1.49%
HST		13%		\$ 36.81	13%		\$ 37.36	\$ 0.55	1.49%
Total Bill (including HST)				\$ 319.98			\$ 324.75	\$ 4.77	1.49%
Ontario Clean Energy Benefit ¹				-\$ 32.00			-\$ 32.48	-\$ 0.48	1.49%
Total Bill on RPP (including OCEB)				\$ 287.99			\$ 292.28	\$ 4.29	1.49%

Loss Factor (%) 3.49% 3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: GS < 50 kW

TOU / non-TOU: TOU

Consumption 1,000 kWh

		Current Board-Approved			Proposed			Impact	
Charge Unit		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 24.39	1	\$ 24.39	\$ 24.39	1	\$ 24.39	\$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	\$ 7.17	1	\$ 7.17	\$ -	1	\$ -	-\$ 7.17	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 2.36	1	\$ 2.36	\$ 2.36	
Distribution Volumetric Rate	per kWh	\$ 0.0160	1000	\$ 16.00	\$ 0.0164	1000	\$ 16.40	\$ 0.40	2.50%
LRAM & SSM Rate Rider	per kWh	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
CGAAP Accounting Changes Rate Rider	per kWh	\$ -	1000	\$ -	\$ 0.0003	1000	\$ 0.30	\$ 0.30	
Sub-Total A (excluding pass through)				\$ 47.73			\$ 43.45	-\$ 4.28	-8.97%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$ 0.0013	1000	-\$ 1.30	-\$ 0.0013	1000	-\$ 1.30	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$ -	1000	\$ -	-\$ 0.0006	1000	-\$ 0.60	-\$ 0.60	
Line Losses on Cost of Power	per kWh	\$ 0.0889	34.9	\$ 3.10	\$ 0.0889	34.1	\$ 3.03	-\$ 0.07	-2.29%
Smart Meter Entity Charge	Monthly	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 50.32			\$ 45.37	-\$ 4.95	-9.84%
RTSR - Network	per kWh	\$ 0.0068	1035	\$ 7.04	\$ 0.0072	1034	\$ 7.45	\$ 0.41	6.50%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0046	1035	\$ 4.76	\$ 0.0049	1034	\$ 5.07	\$ 0.31	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 62.12			\$ 57.88	-\$ 4.24	-6.82%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	1035	\$ 4.55	\$ 0.0044	1034	\$ 4.55	-\$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	1035	\$ 1.35	\$ 0.0013	1034	\$ 1.34	-\$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	\$ 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		\$ 0.0720	640	\$ 46.08	\$ 0.0720	640	\$ 46.08	\$ -	0.00%
TOU - Mid Peak		\$ 0.1090	180	\$ 19.62	\$ 0.1090	180	\$ 19.62	\$ -	0.00%
TOU - On Peak		\$ 0.1290	180	\$ 23.22	\$ 0.1290	180	\$ 23.22	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0830	600	\$ 49.80	\$ 0.0830	600	\$ 49.80	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0970	400	\$ 38.80	\$ 0.0970	400	\$ 38.80	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 164.19			\$ 159.95	-\$ 4.24	-2.58%
HST		13%		\$ 21.34	13%		\$ 20.79	-\$ 0.55	-2.58%
Total Bill (including HST)				\$ 185.53			\$ 180.74	-\$ 4.79	-2.58%
Ontario Clean Energy Benefit ¹				-\$ 18.55			-\$ 18.07	\$ 0.48	-2.58%
Total Bill on TOU (including OCEB)				\$ 166.98			\$ 162.67	-\$ 4.31	-2.58%
Total Bill on RPP (before Taxes)				\$ 163.87			\$ 159.63	-\$ 4.24	-2.59%
HST		13%		\$ 21.30	13%		\$ 20.75	-\$ 0.55	-2.59%
Total Bill (including HST)				\$ 185.17			\$ 180.38	-\$ 4.79	-2.59%
Ontario Clean Energy Benefit ¹				-\$ 18.52			-\$ 18.04	\$ 0.48	-2.59%
Total Bill on RPP (including OCEB)				\$ 166.66			\$ 162.34	-\$ 4.31	-2.59%

Loss Factor (%) 3.49% 3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: GS < 50 kW

TOU / non-TOU: TOU

Consumption 2,000 kWh

		Current Board-Approved			Proposed			Impact	
Charge Unit		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 24.39	1	\$ 24.39	\$ 24.39	1	\$ 24.39	\$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	\$ 7.17	1	\$ 7.17	\$ -	1	\$ -	-\$ 7.17	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 2.36	1	\$ 2.36	\$ 2.36	
Distribution Volumetric Rate	per kWh	\$ 0.0160	2000	\$ 32.00	\$ 0.0164	2000	\$ 32.80	\$ 0.80	2.50%
LRAM & SSM Rate Rider	per kWh	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
CGAAP Accounting Changes Rate Rider	per kWh	\$ -	2000	\$ -	\$ 0.0003	2000	\$ 0.60	\$ 0.60	
Sub-Total A (excluding pass through)				\$ 63.73			\$ 60.15	-\$ 3.58	-5.62%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$ 0.0013	2000	-\$ 2.60	-\$ 0.0013	2000	-\$ 2.60	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$ -	2000	\$ -	-\$ 0.0006	2000	-\$ 1.20	-\$ 1.20	
Line Losses on Cost of Power	per kWh	\$ 0.0889	69.8	\$ 6.21	\$ 0.0889	68.2	\$ 6.06	-\$ 0.14	-2.29%
Smart Meter Entity Charge	Monthly	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 68.13			\$ 63.20	-\$ 4.92	-7.23%
RTSR - Network	per kWh	\$ 0.0068	2070	\$ 14.07	\$ 0.0072	2068	\$ 14.89	\$ 0.82	6.50%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0046	2070	\$ 9.52	\$ 0.0049	2068	\$ 10.13	\$ 0.61	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 91.72			\$ 88.23	-\$ 3.49	-3.81%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	2070	\$ 9.11	\$ 0.0044	2068	\$ 9.10	-\$ 0.01	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	2070	\$ 2.69	\$ 0.0013	2068	\$ 2.69	-\$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	\$ 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		\$ 0.0720	1280	\$ 92.16	\$ 0.0720	1280	\$ 92.16	\$ -	0.00%
TOU - Mid Peak		\$ 0.1090	360	\$ 39.24	\$ 0.1090	360	\$ 39.24	\$ -	0.00%
TOU - On Peak		\$ 0.1290	360	\$ 46.44	\$ 0.1290	360	\$ 46.44	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0830	600	\$ 49.80	\$ 0.0830	600	\$ 49.80	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0970	1400	\$ 135.80	\$ 0.0970	1400	\$ 135.80	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 295.61			\$ 292.11	-\$ 3.50	-1.18%
HST		13%		\$ 38.43	13%		\$ 37.97	-\$ 0.46	-1.18%
Total Bill (including HST)				\$ 334.04			\$ 330.08	-\$ 3.96	-1.18%
Ontario Clean Energy Benefit ¹				-\$ 33.40			-\$ 33.01	\$ 0.40	-1.18%
Total Bill on TOU (including OCEB)				\$ 300.64			\$ 297.07	-\$ 3.56	-1.18%
Total Bill on RPP (before Taxes)				\$ 303.37			\$ 299.87	-\$ 3.50	-1.15%
HST		13%		\$ 39.44	13%		\$ 38.98	-\$ 0.46	-1.15%
Total Bill (including HST)				\$ 342.81			\$ 338.85	-\$ 3.96	-1.15%
Ontario Clean Energy Benefit ¹				-\$ 34.28			-\$ 33.89	\$ 0.40	-1.15%
Total Bill on RPP (including OCEB)				\$ 308.53			\$ 304.97	-\$ 3.56	-1.15%

Loss Factor (%)

3.49%

3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: GS < 50 kW

TOU / non-TOU: TOU

Consumption 5,000 kWh

		Current Board-Approved			Proposed			Impact	
Charge Unit		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 24.39	1	\$ 24.39	\$ 24.39	1	\$ 24.39	\$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	\$ 7.17	1	\$ 7.17	\$ -	1	\$ -	-\$ 7.17	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 2.36	1	\$ 2.36	\$ 2.36	
Distribution Volumetric Rate	per kWh	\$ 0.0160	5000	\$ 80.00	\$ 0.0164	5000	\$ 82.00	\$ 2.00	2.50%
LRAM & SSM Rate Rider	per kWh	\$ -	5000	\$ -	\$ -	5000	\$ -	\$ -	
CGAAP Accounting Changes Rate Rider	per kWh	\$ -	5000	\$ -	\$ 0.0003	5000	\$ 1.50	\$ 1.50	
Sub-Total A (excluding pass through)				\$ 111.73			\$ 110.25	-\$ 1.48	-1.32%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$ 0.0013	5000	-\$ 6.50	-\$ 0.0013	5000	-\$ 6.50	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$ -	5000	\$ -	-\$ 0.0006	5000	-\$ 3.00	-\$ 3.00	
Line Losses on Cost of Power	per kWh	\$ 0.0889	174.5	\$ 15.52	\$ 0.0889	170.5	\$ 15.16	-\$ 0.36	-2.29%
Smart Meter Entity Charge	Monthly	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 121.54			\$ 116.70	-\$ 4.84	-3.98%
RTSR - Network	per kWh	\$ 0.0068	5175	\$ 35.19	\$ 0.0072	5171	\$ 37.23	\$ 2.04	6.50%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0046	5175	\$ 23.80	\$ 0.0049	5171	\$ 25.34	\$ 1.53	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 180.53			\$ 179.26	-\$ 1.26	-0.70%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	5175	\$ 22.77	\$ 0.0044	5171	\$ 22.75	-\$ 0.02	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	5175	\$ 6.73	\$ 0.0013	5171	\$ 6.72	-\$ 0.01	-0.08%
Standard Supply Service Charge	per kWh	\$ 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		\$ 0.0720	3200	\$ 230.40	\$ 0.0720	3200	\$ 230.40	\$ -	0.00%
TOU - Mid Peak		\$ 0.1090	900	\$ 98.10	\$ 0.1090	900	\$ 98.10	\$ -	0.00%
TOU - On Peak		\$ 0.1290	900	\$ 116.10	\$ 0.1290	900	\$ 116.10	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0830	600	\$ 49.80	\$ 0.0830	600	\$ 49.80	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0970	4400	\$ 426.80	\$ 0.0970	4400	\$ 426.80	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 689.87			\$ 688.59	-\$ 1.28	-0.19%
HST		13%		\$ 89.68	13%		\$ 89.52	-\$ 0.17	-0.19%
Total Bill (including HST)				\$ 779.55			\$ 778.10	-\$ 1.45	-0.19%
Ontario Clean Energy Benefit ¹				-\$ 77.96			-\$ 77.81	\$ 0.15	-0.19%
Total Bill on TOU (including OCEB)				\$ 701.60			\$ 700.29	-\$ 1.31	-0.19%
Total Bill on RPP (before Taxes)				\$ 721.87			\$ 720.59	-\$ 1.28	-0.18%
HST		13%		\$ 93.84	13%		\$ 93.68	-\$ 0.17	-0.18%
Total Bill (including HST)				\$ 815.71			\$ 814.26	-\$ 1.45	-0.18%
Ontario Clean Energy Benefit ¹				-\$ 81.57			-\$ 81.43	\$ 0.15	-0.18%
Total Bill on RPP (including OCEB)				\$ 734.14			\$ 732.84	-\$ 1.31	-0.18%

Loss Factor (%)

3.49%

3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: GS < 50 kW

TOU / non-TOU: TOU

Consumption 10,000 kWh

		Current Board-Approved			Proposed			Impact	
Charge Unit		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 24.39	1	\$ 24.39	\$ 24.39	1	\$ 24.39	\$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	\$ 7.17	1	\$ 7.17	\$ -	1	\$ -	-\$ 7.17	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 2.36	1	\$ 2.36	\$ 2.36	
Distribution Volumetric Rate	per kWh	\$ 0.0160	10000	\$ 160.00	\$ 0.0164	10000	\$ 164.00	\$ 4.00	2.50%
LRAM & SSM Rate Rider	per kWh	\$ -	10000	\$ -	\$ -	10000	\$ -	\$ -	
CGAAP Accounting Changes Rate Rider	per kWh	\$ -	10000	\$ -	\$ 0.0003	10000	\$ 3.00	\$ 3.00	
Sub-Total A (excluding pass through)				\$ 191.73			\$ 193.75	\$ 2.02	1.05%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$ 0.0013	10000	-\$ 13.00	-\$ 0.0013	10000	-\$ 13.00	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$ -	10000	\$ -	-\$ 0.0006	10000	-\$ 6.00	-\$ 6.00	
Line Losses on Cost of Power	per kWh	\$ 0.0889	349	\$ 31.03	\$ 0.0889	341	\$ 30.32	-\$ 0.71	-2.29%
Smart Meter Entity Charge	Monthly	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 210.55			\$ 205.86	-\$ 4.69	-2.23%
RTSR - Network	per kWh	\$ 0.0068	10349	\$ 70.37	\$ 0.0072	10341	\$ 74.46	\$ 4.08	6.50%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0046	10349	\$ 47.61	\$ 0.0049	10341	\$ 50.67	\$ 3.07	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 328.53			\$ 330.99	\$ 2.46	0.75%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	10349	\$ 45.54	\$ 0.0044	10341	\$ 45.50	-\$ 0.04	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	10349	\$ 13.45	\$ 0.0013	10341	\$ 13.44	-\$ 0.01	-0.08%
Standard Supply Service Charge	per kWh	\$ 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		\$ 0.0720	6400	\$ 460.80	\$ 0.0720	6400	\$ 460.80	\$ -	0.00%
TOU - Mid Peak		\$ 0.1090	1800	\$ 196.20	\$ 0.1090	1800	\$ 196.20	\$ -	0.00%
TOU - On Peak		\$ 0.1290	1800	\$ 232.20	\$ 0.1290	1800	\$ 232.20	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0830	600	\$ 49.80	\$ 0.0830	600	\$ 49.80	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0970	9400	\$ 911.80	\$ 0.0970	9400	\$ 911.80	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 1,346.97			\$ 1,349.38	\$ 2.41	0.18%
HST		13%		\$ 175.11	13%		\$ 175.42	\$ 0.31	0.18%
Total Bill (including HST)				\$ 1,522.08			\$ 1,524.80	\$ 2.72	0.18%
Ontario Clean Energy Benefit ¹				-\$ 152.21			-\$ 152.48	-\$ 0.27	0.18%
Total Bill on TOU (including OCEB)				\$ 1,369.87			\$ 1,372.32	\$ 2.45	0.18%
Total Bill on RPP (before Taxes)				\$ 1,419.37			\$ 1,421.78	\$ 2.41	0.17%
HST		13%		\$ 184.52	13%		\$ 184.83	\$ 0.31	0.17%
Total Bill (including HST)				\$ 1,603.89			\$ 1,606.61	\$ 2.72	0.17%
Ontario Clean Energy Benefit ¹				-\$ 160.39			-\$ 160.66	-\$ 0.27	0.17%
Total Bill on RPP (including OCEB)				\$ 1,443.50			\$ 1,445.95	\$ 2.45	0.17%

Loss Factor (%) 3.49% 3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: GS < 50 kW

TOU / non-TOU: TOU

Consumption 15,000 kWh

		Current Board-Approved			Proposed			Impact	
Charge Unit		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 24.39	1	\$ 24.39	\$ 24.39	1	\$ 24.39	\$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	\$ 7.17	1	\$ 7.17	\$ -	1	\$ -	-\$ 7.17	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 2.36	1	\$ 2.36	\$ 2.36	
Distribution Volumetric Rate	per kWh	\$ 0.0160	15000	\$ 240.00	\$ 0.0164	15000	\$ 246.00	\$ 6.00	2.50%
LRAM & SSM Rate Rider	per kWh	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	
CGAAP Accounting Changes Rate Rider	per kWh	\$ -	15000	\$ -	\$ 0.0003	15000	\$ 4.50	\$ 4.50	
Sub-Total A (excluding pass through)				\$ 271.73			\$ 277.25	\$ 5.52	2.03%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$ 0.0013	15000	-\$ 19.50	-\$ 0.0013	15000	-\$ 19.50	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$ -	15000	\$ -	-\$ 0.0006	15000	-\$ 9.00	-\$ 9.00	
Line Losses on Cost of Power	per kWh	\$ 0.0889	523.5	\$ 46.55	\$ 0.0889	511.5	\$ 45.48	-\$ 1.07	-2.29%
Smart Meter Entity Charge	Monthly	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 299.57			\$ 295.02	-\$ 4.55	-1.52%
RTSR - Network	per kWh	\$ 0.0068	15524	\$ 105.56	\$ 0.0072	15512	\$ 111.68	\$ 6.12	6.50%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0046	15524	\$ 71.41	\$ 0.0049	15512	\$ 76.01	\$ 4.60	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 476.54			\$ 482.71	\$ 6.17	1.30%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	15524	\$ 68.30	\$ 0.0044	15512	\$ 68.25	-\$ 0.05	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	15524	\$ 20.18	\$ 0.0013	15512	\$ 20.16	-\$ 0.02	-0.08%
Standard Supply Service Charge	per kWh	\$ 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		\$ 0.0720	9600	\$ 691.20	\$ 0.0720	9600	\$ 691.20	\$ -	0.00%
TOU - Mid Peak		\$ 0.1090	2700	\$ 294.30	\$ 0.1090	2700	\$ 294.30	\$ -	0.00%
TOU - On Peak		\$ 0.1290	2700	\$ 348.30	\$ 0.1290	2700	\$ 348.30	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0830	600	\$ 49.80	\$ 0.0830	600	\$ 49.80	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0970	14400	\$ 1,396.80	\$ 0.0970	14400	\$ 1,396.80	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 2,004.07			\$ 2,010.18	\$ 6.11	0.30%
HST		13%		\$ 260.53	13%		\$ 261.32	\$ 0.79	0.30%
Total Bill (including HST)				\$ 2,264.60			\$ 2,271.50	\$ 6.90	0.30%
Ontario Clean Energy Benefit ¹				-\$ 226.46			-\$ 227.15	-\$ 0.69	0.30%
Total Bill on TOU (including OCEB)				\$ 2,038.14			\$ 2,044.35	\$ 6.21	0.30%
Total Bill on RPP (before Taxes)				\$ 2,116.87			\$ 2,122.98	\$ 6.11	0.29%
HST		13%		\$ 275.19	13%		\$ 275.99	\$ 0.79	0.29%
Total Bill (including HST)				\$ 2,392.06			\$ 2,398.96	\$ 6.90	0.29%
Ontario Clean Energy Benefit ¹				-\$ 239.21			-\$ 239.90	-\$ 0.69	0.29%
Total Bill on RPP (including OCEB)				\$ 2,152.86			\$ 2,159.07	\$ 6.21	0.29%

Loss Factor (%) 3.49% 3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: GS > 50 kW

		Consumption	36,500	kWh	Demand	100	kW	Load Factor	50%
	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 121.18	1	\$ 121.18	\$ 121.17	1	\$ 121.17	-\$ 0.01	-0.01%
Smart Meter Disposition Rate Rider	Monthly	\$ 9.26	1	\$ 9.26	\$ -	1	\$ -	-\$ 9.26	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 2.92	1	\$ 2.92	\$ 2.92	
Distribution Volumetric Rate	per kW	\$ 2.5039	100	\$ 250.39	\$ 2.8007	100	\$ 280.07	\$ 29.68	11.85%
LRAM & SSM Rate Rider	per kW	\$ -	100	\$ -	\$ 0.0687	100	\$ 6.87	\$ 6.87	
CGAAP Accounting Changes Rate Rider	per kW	\$ -	100	\$ -	\$ 0.1196	100	\$ 11.96	\$ 11.96	
Sub-Total A (excluding pass through)				\$ 381.00			\$ 422.99	\$ 41.99	11.02%
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-\$ 0.4750	100	-\$ 47.50	-\$ 0.4750	100	-\$ 47.50	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	\$ -	100	\$ -	-\$ 0.2118	100	-\$ 21.18	-\$ 21.18	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	\$ 0.1479	100	\$ 14.79	\$ 0.1479	100	\$ 14.79	\$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW		100	\$ -	\$ 0.6338	100	\$ 63.38	\$ 63.38	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 348.29			\$ 432.48	\$ 84.19	24.17%
RTSR - Network	per kW	\$ 2.6437	100	\$ 264.37	\$ 2.8137	100	\$ 281.37	\$ 17.00	6.50%
RTSR - Line and Transformation Connection	per kW	\$ 1.7980	100	\$ 179.80	\$ 1.9265	100	\$ 192.65	\$ 12.85	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 792.46			\$ 906.50	\$ 114.04	14.39%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	37774	\$ 166.20	\$ 0.0044	37745	\$ 166.08	-\$ 0.13	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	37774	\$ 49.11	\$ 0.0013	37745	\$ 49.07	-\$ 0.04	-0.08%
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	36500	\$ 255.50	\$ 0.0070	36500	\$ 255.50	\$ -	0.00%
Energy (Including Global Adjustment)	per kWh	\$ 0.0898	37774	\$ 3,390.20	\$ 0.0898	37745	\$ 3,387.58	-\$ 2.62	0.00%
Total Bill (before Taxes)				\$ 4,653.72			\$ 4,764.98	\$ 111.25	2.39%
HST		13%		\$ 604.98	13%		\$ 619.45	\$ 14.46	2.39%
Total Bill (including HST)				\$ 5,258.71			\$ 5,384.42	\$ 125.72	2.39%
Loss Factor (%)			3.49%			3.41%			

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.

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

Appendix 2-W
Bill Impacts

Customer Class: GS > 50 kW

		Consumption	60,955	kWh	Demand	167	kW	Load Factor	50%
	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 121.18	1	\$ 121.18	\$ 121.17	1	\$ 121.17	-\$ 0.01	-0.01%
Smart Meter Disposition Rate Rider	Monthly	\$ 9.26	1	\$ 9.26	\$ -	1	\$ -	-\$ 9.26	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 2.92	1	\$ 2.92	\$ 2.92	
Distribution Volumetric Rate	per kW	\$ 2.5039	167	\$ 418.15	\$ 2.8007	167	\$ 467.72	\$ 49.57	11.85%
LRAM & SSM Rate Rider	per kW	\$ -	167	\$ -	\$ 0.0687	167	\$ 11.47	\$ 11.47	
CGAAP Accounting Changes Rate Rider	per kW	\$ -	167	\$ -	\$ 0.1196	167	\$ 19.97	\$ 19.97	
Sub-Total A (excluding pass through)				\$ 548.76			\$ 623.25	\$ 74.49	13.57%
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-\$ 0.4750	167	-\$ 79.33	-\$ 0.4750	167	-\$ 79.33	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	\$ -	167	\$ -	-\$ 0.2118	167	-\$ 35.37	-\$ 35.37	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	\$ 0.1479	167	\$ 24.70	\$ 0.1479	167	\$ 24.70	\$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW		167	\$ -	\$ 0.6338	167	\$ 105.84	\$ 105.84	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 494.14			\$ 639.10	\$ 144.97	29.34%
RTSR - Network	per kW	\$ 2.6437	167	\$ 441.50	\$ 2.8137	167	\$ 469.89	\$ 28.39	6.50%
RTSR - Line and Transformation Connection	per kW	\$ 1.7980	167	\$ 300.27	\$ 1.9265	167	\$ 321.73	\$ 21.46	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 1,235.90			\$ 1,430.71	\$ 194.82	15.76%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	63082	\$ 277.56	\$ 0.0044	63034	\$ 277.35	-\$ 0.21	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	63082	\$ 82.01	\$ 0.0013	63034	\$ 81.94	-\$ 0.06	-0.08%
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	60955	\$ 426.69	\$ 0.0070	60955	\$ 426.69	\$ -	0.00%
Energy (Including Global Adjustment)	per kWh	\$ 0.0898	63082	\$ 5,661.64	\$ 0.0898	63034	\$ 5,657.26	-\$ 4.38	0.00%
Total Bill (before Taxes)				\$ 7,684.04			\$ 7,874.20	\$ 190.16	2.47%
HST		13%		\$ 998.93	13%		\$ 1,023.65	\$ 24.72	2.47%
Total Bill (including HST)				\$ 8,682.97			\$ 8,897.85	\$ 214.88	2.47%

Loss Factor (%)

3.49%

3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: GS > 50 kW

		Consumption		182,500	kWh	Demand		500	kW	Load Factor		50%
	Charge Unit	Current Board-Approved			Proposed			Impact				
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change			
Monthly Service Charge	Monthly	\$ 121.18	1	\$ 121.18	\$ 121.17	1	\$ 121.17	-\$ 0.01	-0.01%			
Smart Meter Disposition Rate Rider	Monthly	\$ 9.26	1	\$ 9.26	\$ -	1	\$ -	-\$ 9.26	-100.00%			
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%			
Stranded Meter Disposition Rider	Monthly	\$ -	1	\$ -	\$ 2.92	1	\$ 2.92	\$ 2.92				
Distribution Volumetric Rate	per kW	\$ 2.5039	500	\$ 1,251.95	\$ 2.8007	500	\$ 1,400.35	\$ 148.40	11.85%			
LRAM & SSM Rate Rider	per kW	\$ -	500	\$ -	\$ 0.0687	500	\$ 34.35	\$ 34.35				
CGAAP Accounting Changes Rate Rider	per kW	\$ -	500	\$ -	\$ 0.1196	500	\$ 59.80	\$ 59.80				
Sub-Total A (excluding pass through)				\$ 1,382.56			\$ 1,618.59	\$ 236.03	17.07%			
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-\$ 0.4750	500	-\$ 237.50	-\$ 0.4750	500	-\$ 237.50	\$ -	0.00%			
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	\$ -	500	\$ -	-\$ 0.2118	500	-\$ 105.90	-\$ 105.90				
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	\$ 0.1479	500	\$ 73.95	\$ 0.1479	500	\$ 73.95	\$ -	0.00%			
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW		500	\$ -	\$ 0.6338	500	\$ 316.90	\$ 316.90				
Sub-Total B - Distribution (includes Sub-Total A)				\$ 1,219.01			\$ 1,666.04	\$ 447.03	36.67%			
RTSR - Network	per kW	\$ 2.6437	500	\$ 1,321.85	\$ 2.8137	500	\$ 1,406.85	\$ 85.00	6.50%			
RTSR - Line and Transformation Connection	per kW	\$ 1.7980	500	\$ 899.00	\$ 1.9265	500	\$ 963.25	\$ 64.25	7.32%			
Sub-Total C - Delivery (including Sub-Total B)				\$ 3,439.86			\$ 4,036.14	\$ 596.28	17.33%			
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	188869	\$ 831.02	\$ 0.0044	188723	\$ 830.38	-\$ 0.64	-0.08%			
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	188869	\$ 245.53	\$ 0.0013	188723	\$ 245.34	-\$ 0.19	-0.08%			
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	182500	\$ 1,277.50	\$ 0.0070	182500	\$ 1,277.50	\$ -	0.00%			
Energy (Including Global Adjustment)	per kWh	\$ 0.0898	188869	\$ 16,951.02	\$ 0.0898	188723	\$ 16,937.91	-\$ 13.10	0.00%			
Total Bill (before Taxes)				\$ 22,745.18			\$ 23,327.52	\$ 582.34	2.56%			
HST		13%		\$ 2,956.87	13%		\$ 3,032.58	\$ 75.70	2.56%			
Total Bill (including HST)				\$ 25,702.05			\$ 26,360.10	\$ 658.05	2.56%			

Loss Factor (%)

3.49%

3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: GS > 700 - 4,999 kW

		Consumption	438,000	kWh	Demand	1,000	kW	Load Factor	60%
	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 1,196.32	1	\$ 1,196.32	\$ 1,112.41	1	\$ 1,112.41	-\$ 83.91	-7.01%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Distribution Volumetric Rate	per kW	\$ 3.4411	1000	\$ 3,441.10	\$ 3.2436	1000	\$ 3,243.60	-\$ 197.50	-5.74%
LRAM & SSM Rate Rider	per kW	\$ -	1000	\$ -	\$ 0.0651	1000	\$ 65.10	\$ 65.10	
CGAAP Accounting Changes Rate Rider	per kW	\$ -	1000	\$ -	\$ 0.1371	1000	\$ 137.10	\$ 137.10	
Sub-Total A (excluding pass through)				\$ 4,637.59			\$ 4,558.21	-\$ 79.38	-1.71%
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-\$ 0.5871	1000	-\$ 587.10	-\$ 0.5871	1000	-\$ 587.10	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	\$ -	1000	\$ -	-\$ 0.2430	1000	-\$ 243.00	-\$ 243.00	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	\$ 0.1830	1000	\$ 183.00	\$ 0.1830	1000	\$ 183.00	\$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	\$ -	1000	\$ -	\$ 0.7615	1000	\$ 761.50	\$ 761.50	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 4,233.49			\$ 4,672.61	\$ 439.12	10.37%
RTSR - Network	per kW	\$ 2.9649	1000	\$ 2,964.90	\$ 3.1555	1000	\$ 3,155.50	\$ 190.60	6.50%
RTSR - Line and Transformation Connection	per kW	\$ 1.9327	1000	\$ 1,932.70	\$ 2.0708	1000	\$ 2,070.80	\$ 138.10	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 9,131.09			\$ 9,898.91	\$ 767.82	8.41%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	453286	\$ 1,994.46	\$ 0.0044	452936	\$ 1,992.92	-\$ 1.54	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	453286	\$ 589.27	\$ 0.0013	452936	\$ 588.82	-\$ 0.46	-0.08%
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	438000	\$ 3,066.00	\$ 0.0070	438000	\$ 3,066.00	\$ -	0.00%
Energy (Including Global Adjustment)	per kWh	\$ 0.0898	453286	\$ 40,682.44	\$ 0.0898	452936	\$ 40,650.99	-\$ 31.45	0.00%
Total Bill (before Taxes)				\$ 55,463.51			\$ 56,197.88	\$ 734.37	1.32%
HST		13%		\$ 7,210.26	13%		\$ 7,305.72	\$ 95.47	1.32%
Total Bill (including HST)				\$ 62,673.76			\$ 63,503.60	\$ 829.84	1.32%

Loss Factor (%) 3.49% 3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: GS > 700 - 4,999 kW

		Consumption	627,216	kWh	Demand	1,432	kW	Load Factor	60%
	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 1,196.32	1	\$ 1,196.32	\$ 1,112.41	1	\$ 1,112.41	-\$ 83.91	-7.01%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Distribution Volumetric Rate	per kW	\$ 3.4411	1432	\$ 4,927.66	\$ 3.2436	1432	\$ 4,644.84	-\$ 282.82	-5.74%
LRAM & SSM Rate Rider	per kW	\$ -	1432	\$ -	\$ 0.0651	1432	\$ 93.22	\$ 93.22	
CGAAP Accounting Changes Rate Rider	per kW	\$ -	1432	\$ -	\$ 0.1371	1432	\$ 196.33	\$ 196.33	
Sub-Total A (excluding pass through)				\$ 6,124.15			\$ 6,046.79	-\$ 77.35	-1.26%
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-\$ 0.5871	1432	-\$ 840.73	-\$ 0.5871	1432	-\$ 840.73	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	\$ -	1432	\$ -	-\$ 0.2430	1432	-\$ 347.98	-\$ 347.98	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	\$ 0.1830	1432	\$ 262.06	\$ 0.1830	1432	\$ 262.06	\$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	\$ -	1432	\$ -	\$ 0.7615	1432	\$ 1,090.47	\$ 1,090.47	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 5,545.47			\$ 6,210.61	\$ 665.14	11.99%
RTSR - Network	per kW	\$ 2.9649	1432	\$ 4,245.74	\$ 3.1555	1432	\$ 4,518.68	\$ 272.94	6.50%
RTSR - Line and Transformation Connection	per kW	\$ 1.9327	1432	\$ 2,767.63	\$ 2.0708	1432	\$ 2,965.39	\$ 197.76	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 12,558.84			\$ 13,694.67	\$ 1,135.84	9.04%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	649106	\$ 2,856.07	\$ 0.0044	648604	\$ 2,853.86	-\$ 2.21	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	649106	\$ 843.84	\$ 0.0013	648604	\$ 843.19	-\$ 0.65	-0.08%
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	627216	\$ 4,390.51	\$ 0.0070	627216	\$ 4,390.51	\$ -	0.00%
Energy (Including Global Adjustment)	per kWh	\$ 0.0898	649106	\$ 58,257.25	\$ 0.0898	648604	\$ 58,212.21	-\$ 45.03	0.00%
Total Bill (before Taxes)				\$ 78,906.75			\$ 79,994.69	\$ 1,087.94	1.38%
HST		13%		\$ 10,257.88	13%		\$ 10,399.31	\$ 141.43	1.38%
Total Bill (including HST)				\$ 89,164.63			\$ 90,394.00	\$ 1,229.38	1.38%

Loss Factor (%) 3.49% 3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: GS > 700 - 4,999 kW

		Consumption	919,800	kWh	Demand	2,100	kW	Load Factor	60%
	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 1,196.32	1	\$ 1,196.32	\$ 1,112.41	1	\$ 1,112.41	-\$ 83.91	-7.01%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Distribution Volumetric Rate	per kW	\$ 3.4411	2100	\$ 7,226.31	\$ 3.2436	2100	\$ 6,811.56	-\$ 414.75	-5.74%
LRAM & SSM Rate Rider	per kW	\$ -	2100	\$ -	\$ 0.0651	2100	\$ 136.71	\$ 136.71	
CGAAP Accounting Changes Rate Rider	per kW	\$ -	2100	\$ -	\$ 0.1371	2100	\$ 287.91	\$ 287.91	
Sub-Total A (excluding pass through)				\$ 8,422.80			\$ 8,348.59	-\$ 74.21	-0.88%
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-\$ 0.5871	2100	-\$ 1,232.91	-\$ 0.5871	2100	-\$ 1,232.91	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	\$ -	2100	\$ -	-\$ 0.2430	2100	-\$ 510.30	-\$ 510.30	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	\$ 0.1830	2100	\$ 384.30	\$ 0.1830	2100	\$ 384.30	\$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	\$ -	2100	\$ -	\$ 0.7615	2100	\$ 1,599.15	\$ 1,599.15	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 7,574.19			\$ 8,588.83	\$ 1,014.64	13.40%
RTSR - Network	per kW	\$ 2.9649	2100	\$ 6,226.29	\$ 3.1555	2100	\$ 6,626.55	\$ 400.26	6.50%
RTSR - Line and Transformation Connection	per kW	\$ 1.9327	2100	\$ 4,058.67	\$ 2.0708	2100	\$ 4,348.68	\$ 290.01	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 17,859.15			\$ 19,564.06	\$ 1,704.91	9.55%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	951901	\$ 4,188.36	\$ 0.0044	951165	\$ 4,185.13	-\$ 3.24	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	951901	\$ 1,237.47	\$ 0.0013	951165	\$ 1,236.51	-\$ 0.96	-0.08%
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	919800	\$ 6,438.60	\$ 0.0070	919800	\$ 6,438.60	\$ -	0.00%
Energy (Including Global Adjustment)	per kWh	\$ 0.0898	951901	\$ 85,433.12	\$ 0.0898	951165	\$ 85,367.07	-\$ 66.04	0.00%
Total Bill (before Taxes)				\$ 115,156.95			\$ 116,791.62	\$ 1,634.67	1.42%
HST		13%		\$ 14,970.40	13%		\$ 15,182.91	\$ 212.51	1.42%
Total Bill (including HST)				\$ 130,127.36			\$ 131,974.53	\$ 1,847.18	1.42%

Loss Factor (%) 3.49% 3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: Large Use > 5,000 kW

		Consumption		4,854,500	kWh	Demand		9,500	kW	Load Factor		70%	
	Charge Unit	Current Board-Approved			Proposed			Impact					
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change				
Monthly Service Charge	Monthly	\$ 4,549.67	1	\$ 4,549.67	\$ 4,549.32	1	\$ 4,549.32	-\$ 0.35	-0.01%				
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%				
Distribution Volumetric Rate	per kW	\$ 2.2038	9500	\$ 20,936.10	\$ 2.4629	9500	\$ 23,397.55	\$ 2,461.45	11.76%				
LRAM & SSM Rate Rider	per kW	\$ -	9500	\$ -	-\$ 0.0338	9500	-\$ 321.10	-\$ 321.10					
CGAAP Accounting Changes Rate Rider	per kW	\$ -	9500	\$ -	\$ 0.1779	9500	\$ 1,690.05	\$ 1,690.05					
Sub-Total A (excluding pass through)				\$ 25,485.94			\$ 29,315.82	\$ 3,829.88	15.03%				
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-\$ 0.7202	9500	-\$ 6,841.90	-\$ 0.7202	9500	-\$ 6,841.90	\$ -	0.00%				
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	\$ -	9500	\$ -	-\$ 0.3154	9500	-\$ 2,996.30	-\$ 2,996.30					
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	\$ 0.2244	9500	\$ 2,131.80	\$ 0.2244	9500	\$ 2,131.80	\$ -					
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	\$ -	9500	\$ -	\$ -	9500	\$ -	\$ -					
Sub-Total B - Distribution (includes Sub-Total A)				\$ 20,775.84			\$ 21,609.42	\$ 833.58	4.01%				
RTSR - Network	per kW	\$ 3.3557	9500	\$ 31,879.15	\$ 3.5714	9500	\$ 33,928.30	\$ 2,049.15	6.50%				
RTSR - Line and Transformation Connection	per kW	\$ 2.2339	9500	\$ 21,222.05	\$ 2.3935	9500	\$ 22,738.25	\$ 1,516.20	7.32%				
Sub-Total C - Delivery (including Sub-Total B)				\$ 73,877.04			\$ 78,275.97	\$ 4,398.93	5.95%				
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	4924890	\$ 21,669.52	\$ 0.0044	4924890	\$ 21,669.52	\$ -	-0.08%				
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	4924890	\$ 6,402.36	\$ 0.0013	4924890	\$ 6,402.36	\$ -	-0.08%				
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	4854500	\$ 33,981.50	\$ 0.0070	4854500	\$ 33,981.50	\$ -	0.00%				
Energy (Including Global Adjustment)	per kWh	\$ 0.0898	4924890	\$ 442,008.90	\$ 0.0898	4924890	\$ 442,008.90	\$ -	0.00%				
Total Bill (before Taxes)				\$ 577,939.56			\$ 582,338.50	\$ 4,398.93	0.76%				
HST		13%		\$ 75,132.14	13%		\$ 75,704.00	\$ 571.86	0.76%				
Total Bill (including HST)				\$ 653,071.71			\$ 658,042.50	\$ 4,970.79	0.76%				

Loss Factor (%) 1.45% 1.45%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: Large Use > 5,000 kW

		Consumption	10,220,000	kWh	Demand	20,000	kW	Load Factor	70%
	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 4,549.67	1	\$ 4,549.67	\$ 4,549.32	1	\$ 4,549.32	-\$ 0.35	-0.01%
Green Energy Act Initiatives Funding Adder	Monthly	\$ 0.17	1	\$ 0.17	\$ -	1	\$ -	-\$ 0.17	-100.00%
Distribution Volumetric Rate	per kW	\$ 2.2038	20000	\$ 44,076.00	\$ 2.4629	20000	\$ 49,258.00	\$ 5,182.00	11.76%
LRAM & SSM Rate Rider	per kW	\$ -	20000	\$ -	-\$ 0.0338	20000	-\$ 676.00	-\$ 676.00	
CGAAP Accounting Changes Rate Rider	per kW	\$ -	20000	\$ -	\$ 0.1779	20000	\$ 3,558.00	\$ 3,558.00	
Sub-Total A (excluding pass through)				\$ 48,625.84			\$ 56,689.32	\$ 8,063.48	16.58%
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-\$ 0.7202	20000	-\$ 14,404.00	-\$ 0.7202	20000	-\$ 14,404.00	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	\$ -	20000	\$ -	-\$ 0.3154	20000	-\$ 6,308.00	-\$ 6,308.00	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	\$ 0.2244	20000	\$ 4,488.00	\$ 0.2244	20000	\$ 4,488.00	\$ -	
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	\$ -	20000	\$ -		20000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 38,709.84			\$ 40,465.32	\$ 1,755.48	4.53%
RTSR - Network	per kW	\$ 3.3557	20000	\$ 67,114.00	\$ 3.5714	20000	\$ 71,428.00	\$ 4,314.00	6.50%
RTSR - Line and Transformation Connection	per kW	\$ 2.2339	20000	\$ 44,678.00	\$ 2.3935	20000	\$ 47,870.00	\$ 3,192.00	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 150,501.84			\$ 159,763.32	\$ 9,261.48	6.15%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	10368190	\$ 45,620.04	\$ 0.0044	10368190	\$ 45,620.04	\$ -	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	10368190	\$ 13,478.65	\$ 0.0013	10368190	\$ 13,478.65	\$ -	-0.08%
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	10220000	\$ 71,540.00	\$ 0.0070	10220000	\$ 71,540.00	\$ -	0.00%
Energy (Including Global Adjustment)	per kWh	\$ 0.0898	10368190	\$ 930,545.05	\$ 0.0898	10368190	\$ 930,545.05	\$ -	0.00%
Total Bill (before Taxes)				\$ 1,211,685.83			\$ 1,220,947.31	\$ 9,261.48	0.76%
HST		13%		\$ 157,519.16	13%		\$ 158,723.15	\$ 1,203.99	0.76%
Total Bill (including HST)				\$ 1,369,204.98			\$ 1,379,670.46	\$ 10,465.48	0.76%
Loss Factor (%)		1.45%		1.45%					

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.

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

Appendix 2-W
Bill Impacts

Customer Class: **Unmetered Scattered Load**

		Consumption	150	kWh	Connections	1	RPP Tier One	750	kWh
	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 0.96	1	\$ 0.96	\$ 1.07	1	\$ 1.07	\$ 0.11	11.46%
Distribution Volumetric Rate	per kWh	\$ 0.0176	150	\$ 2.64	\$ 0.0196	150	\$ 2.94	\$ 0.30	11.36%
LRAM & SSM Rate Rider	per kWh	\$ -	150	\$ -	-\$ 0.0002	150	-\$ 0.03	-\$ 0.03	
CGAAP Accounting Changes Rate Rider	per kWh	\$ -	150	\$ -	\$ 0.0003	150	\$ 0.05	\$ 0.05	
Sub-Total A (excluding pass through)				\$ 3.60			\$ 4.03	\$ 0.43	11.81%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$ 0.0013	150	-\$ 0.20	-\$ 0.0013	150	-\$ 0.20	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$ -	150	\$ -	-\$ 0.0005	150	-\$ 0.08	-\$ 0.08	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 3.41			\$ 3.76	\$ 0.35	10.28%
RTSR - Network	per kWh	\$ 0.0068	155	\$ 1.06	\$ 0.0072	155	\$ 1.12	\$ 0.06	6.50%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0046	155	\$ 0.71	\$ 0.0049	155	\$ 0.76	\$ 0.05	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 5.17			\$ 5.63	\$ 0.46	8.84%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	155	\$ 0.68	\$ 0.0044	155	\$ 0.68	-\$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	155	\$ 0.20	\$ 0.0013	155	\$ 0.20	-\$ 0.00	-0.08%
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%
Energy First Tier (kWh)	per kWh	\$ 0.0830	155	\$ 12.88	\$ 0.0830	155	\$ 12.87		
Energy Second Tier (kWh)	per kWh	\$ 0.0970	0	\$ -	\$ 0.0970	0	\$ -	\$ -	0.00%
Total Bill (before Taxes)				\$ 20.24			\$ 20.69	\$ 0.45	2.21%
HST		13%		\$ 2.63	13%		\$ 2.69	\$ 0.06	2.21%
Total Bill (including HST)				\$ 22.88			\$ 23.38	\$ 0.50	2.21%

Loss Factor (%) 3.49% 3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: **Unmetered Scattered Load**

		Consumption	21,296	kWh	Connections	186	RPP Tier One	750	kWh
	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 0.96	186	\$ 178.56	\$ 1.07	186	\$ 199.02	\$ 20.46	11.46%
Distribution Volumetric Rate	per kWh	\$ 0.0176	21296	\$ 374.81	\$ 0.0196	21296	\$ 417.40	\$ 42.59	11.36%
LRAM & SSM Rate Rider	per kWh	\$ -	21296	\$ -	-\$ 0.0002	21296	-\$ 4.26	-\$ 4.26	
CGAAP Accounting Changes Rate Rider	per kWh	\$ -	21296	\$ -	\$ 0.0003	21296	\$ 6.39	\$ 6.39	
Sub-Total A (excluding pass through)				\$ 553.37			\$ 618.55	\$ 65.18	11.78%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$ 0.0013	21296	-\$ 27.68	-\$ 0.0013	21296	-\$ 27.68	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$ -	21296	\$ -	-\$ 0.0005	21296	-\$ 10.65	-\$ 10.65	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 525.68			\$ 580.22	\$ 54.53	10.37%
RTSR - Network	per kWh	\$ 0.0068	22039	\$ 149.87	\$ 0.0072	22022	\$ 158.56	\$ 8.69	6.50%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0046	22039	\$ 101.38	\$ 0.0049	22022	\$ 107.91	\$ 6.53	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 776.93			\$ 846.69	\$ 69.75	8.98%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	22039	\$ 96.97	\$ 0.0044	22022	\$ 96.90	-\$ 0.07	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	22039	\$ 28.65	\$ 0.0013	22022	\$ 28.63	-\$ 0.02	-0.08%
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	21296	\$ 149.07	\$ 0.0070	21296	\$ 149.07	\$ -	0.00%
Energy First Tier (kWh)	per kWh	\$ 0.0830	750	\$ 62.25	\$ 0.0830	750	\$ 62.25		
Energy Second Tier (kWh)	per kWh	\$ 0.0970	21289	\$ 2,065.06	\$ 0.0970	21272	\$ 2,063.40	-\$ 1.65	0.00%
Total Bill (before Taxes)				\$ 3,179.18			\$ 3,247.19	\$ 68.01	2.14%
HST		13%		\$ 413.29	13%		\$ 422.13	\$ 8.84	2.14%
Total Bill (including HST)				\$ 3,592.48			\$ 3,669.32	\$ 76.85	2.14%

Loss Factor (%) 3.49% 3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: Unmetered Scattered Load

		Consumption	75,390	kWh	Connections	363	RPP Tier One	750	kWh
	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 0.96	363	\$ 348.48	\$ 1.07	363	\$ 388.41	\$ 39.93	11.46%
Distribution Volumetric Rate	per kWh	\$ 0.0176	75390	\$ 1,326.86	\$ 0.0196	75390	\$ 1,477.64	\$ 150.78	11.36%
LRAM & SSM Rate Rider	per kWh	\$ -	75390	\$ -	-\$ 0.0002	75390	-\$ 15.08	-\$ 15.08	
CGAAP Accounting Changes Rate Rider	per kWh	\$ -	75390	\$ -	\$ 0.0003	75390	\$ 22.62	\$ 22.62	
Sub-Total A (excluding pass through)				\$ 1,675.34			\$ 1,873.59	\$ 198.25	11.83%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$ 0.0013	75390	-\$ 98.01	-\$ 0.0013	75390	-\$ 98.01	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$ -	75390	\$ -	-\$ 0.0005	75390	-\$ 37.70	-\$ 37.70	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 1,577.34			\$ 1,737.89	\$ 160.55	10.18%
RTSR - Network	per kWh	\$ 0.0068	78021	\$ 530.54	\$ 0.0072	77961	\$ 561.32	\$ 30.77	6.50%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0046	78021	\$ 358.90	\$ 0.0049	77961	\$ 382.01	\$ 23.11	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 2,466.78			\$ 2,681.22	\$ 214.44	8.69%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	78021	\$ 343.29	\$ 0.0044	77961	\$ 343.03	-\$ 0.27	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	78021	\$ 101.43	\$ 0.0013	77961	\$ 101.35	-\$ 0.08	-0.08%
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	75390	\$ 527.73	\$ 0.0070	75390	\$ 527.73	\$ -	0.00%
Energy First Tier (kWh)	per kWh	\$ 0.0830	750	\$ 62.25	\$ 0.0830	750	\$ 62.25		
Energy Second Tier (kWh)	per kWh	\$ 0.0970	77271	\$ 7,495.30	\$ 0.0970	77211	\$ 7,489.45	-\$ 5.85	0.00%
Total Bill (before Taxes)				\$ 10,997.03			\$ 11,205.27	\$ 208.24	1.89%
HST		13%		\$ 1,429.61	13%		\$ 1,456.69	\$ 27.07	1.89%
Total Bill (including HST)				\$ 12,426.64			\$ 12,661.96	\$ 235.32	1.89%

Loss Factor (%) 3.49% 3.41%

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.

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

Appendix 2-W Bill Impacts

Customer Class: Street Lighting

Demand	1	kW	Lights	4
Consumption	150	kWh	Connections	2

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 0.84	4	\$ 3.36	\$ 2.26	2	\$ 4.36	\$ 1.00	29.78%
Distribution Volumetric Rate	per kW	\$ 8.7506	1	\$ 8.75	\$ 11.3437	1	\$ 11.34	\$ 2.59	29.63%
LRAM & SSM Rate Rider	per kW	\$ -	1	\$ -	\$ 0.0302	1	\$ 0.03	\$ 0.03	
CGAAP Accounting Changes Rate Rider	per kW	\$ -	1	\$ -	\$ 0.1108	1	\$ 0.11	\$ 0.11	
Sub-Total A (excluding pass through)				\$ 12.11			\$ 15.85	\$ 3.73	30.84%
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-\$ 0.4347	1	-\$ 0.43	-\$ 0.4347	1	-\$ 0.43	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	\$ -	1	\$ -	-\$ 0.1004	1	-\$ 0.10	-\$ 0.10	
Rate Rider for Global Adjustment Sub-Account Disposition	per kW	\$ 0.1353	1	\$ 0.14	\$ 0.1353	1	\$ 0.14	\$ -	
Rate Rider for Global Adjustment Sub-Account Disposition	per kW	\$ -	1	\$ -	\$ 0.5870	1	\$ 0.59	\$ 0.59	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 11.81			\$ 16.03	\$ 4.22	35.74%
RTSR - Network	per kW	\$ 2.2013	1	\$ 2.20	\$ 2.3428	1	\$ 2.34	\$ 0.14	6.50%
RTSR - Line and Transformation Connection	per kW	\$ 1.4969	1	\$ 1.50	\$ 1.6039	1	\$ 1.60	\$ 0.11	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 15.51			\$ 19.98	\$ 4.47	28.82%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	155	\$ 0.68	\$ 0.0044	155	\$ 0.68	-\$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	155	\$ 0.20	\$ 0.0013	155	\$ 0.20	-\$ 0.00	-0.08%
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%
Energy (Including Global Adjustment)	per kWh	\$ 0.0898	155	\$ 13.93	\$ 0.0898	155	\$ 13.92	-\$ 0.01	0.00%
Total Bill (before Taxes)				\$ 31.63			\$ 36.08	\$ 4.46	14.10%
HST		13%		\$ 4.11	13%		\$ 4.69	\$ 0.58	14.10%
Total Bill (including HST)				\$ 35.74			\$ 40.78	\$ 5.04	14.10%

Loss Factor (%)

3.49%

3.41%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: Street Lighting

		Demand	7,922	kW	Lights	42,735			
		Consumption	2,787,508	kWh	Connections	20,614	RPP Tier One	750	kWh
	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 0.84	42735	\$ 35,897.40	\$ 2.26	20614	\$ 46,588.33	\$ 10,690.93	29.78%
Distribution Volumetric Rate	per kW	\$ 8.7506	7922	\$ 69,322.25	\$ 11.3437	7922	\$ 89,864.79	\$ 20,542.54	29.63%
LRAM & SSM Rate Rider	per kW	\$ -	7922	\$ -	\$ 0.0302	7922	\$ 239.24	\$ 239.24	
CGAAP Accounting Changes Rate Rider	per kW	\$ -	7922	\$ -	\$ 0.1108	7922	\$ 877.76	\$ 877.76	
Sub-Total A (excluding pass through)				\$ 105,219.65			\$ 137,570.12	\$ 32,350.47	30.75%
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-\$ 0.4347	7922	-\$ 3,443.69	-\$ 0.4347	7922	-\$ 3,443.69	\$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	\$ -	7922	\$ -	-\$ 0.1004	7922	-\$ 795.37	-\$ 795.37	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	\$ 0.1353	7922	\$ 1,071.85	\$ 0.1353	7922	\$ 1,071.85	\$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	\$ -	7922	\$ -	\$ 0.5870	7922	\$ 4,650.21	\$ 4,650.21	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 102,847.81			\$ 139,053.12	\$ 36,205.31	35.20%
RTSR - Network	per kW	\$ 2.2013	7922	\$ 17,438.70	\$ 2.3428	7922	\$ 18,559.66	\$ 1,120.96	6.50%
RTSR - Line and Transformation Connection	per kW	\$ 1.4969	7922	\$ 11,858.44	\$ 1.6039	7922	\$ 12,705.76	\$ 847.32	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 132,144.95			\$ 170,318.55	\$ 38,173.60	28.89%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	2884792	\$ 12,693.08	\$ 0.0044	2882562	\$ 12,683.27	-\$ 9.81	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	2884792	\$ 3,750.23	\$ 0.0013	2882562	\$ 3,747.33	-\$ 2.90	-0.08%
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	2787508	\$ 19,512.56	\$ 0.0070	2787508	\$ 19,512.56	\$ -	0.00%
Energy (Including Global Adjustment)	per kWh	\$ 0.0898	2884792	\$ 258,910.08	\$ 0.0898	2882562	\$ 258,709.94	-\$ 200.14	0.00%
Total Bill (before Taxes)				\$ 427,011.15			\$ 464,971.90	\$ 37,960.75	8.89%
HST		13%		\$ 55,511.45	13%		\$ 60,446.35	\$ 4,934.90	8.89%
Total Bill (including HST)				\$ 482,522.60			\$ 525,418.24	\$ 42,895.64	8.89%
Loss Factor (%)			3.49%			3.41%			

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.

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

Appendix 2-W
Bill Impacts

Customer Class: Standby Power

Demand 4,548

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	0.00%
Distribution Volumetric Rate	per kW	\$ 1.5573	4548	\$ 7,083.08	\$ 1.6465	4548	\$ 7,488.79	\$ 405.71	5.73%
Total Bill(before Taxes)				\$ 7,083.08			\$ 7,488.79	\$ 405.71	5.73%
HST		13%		\$ 920.80	13%		\$ 973.54	\$ 52.74	5.73%
Total Bill (including HST)				\$ 8,003.88			\$ 8,462.34	\$ 458.45	5.73%

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.

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

Appendix 2-W
Bill Impacts

Customer Class: Embedded Distributor

		Consumption	1,417,701 kWh	Hourly Demand - Coincident (Provincial Peak)			4,000		
		Hourly Demand - Coincident (Delivery Point Peak)						4,000	
	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ -	1	\$ -	\$ 4,079.67	1	\$ 4,079.67	\$ 4,079.67	
Distribution Volumetric Rate	per kW	\$ 0.0634	4000	\$ 253.60	\$ -	4000	\$ -	-\$ 253.60	-100.00%
Sub-Total A - Distribution				\$ 253.60			\$ 4,079.67	\$ 3,826.07	1508.70%
RTSR - Network	per kW	\$ 3.6300	4099	\$ 14,878.64	\$ 3.1555	4099	\$ 12,933.76	-\$ 1,944.88	6.50%
RTSR - Line and Transformation Connection	per kW	\$ 2.6000	4099	\$ 10,656.88	\$ 2.0708	4099	\$ 8,487.80	-\$ 2,169.08	7.32%
Sub-Total B - Delivery (including Sub-Total A)				\$ 25,789.12			\$ 25,501.23	-\$ 287.90	-1.12%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	1452718	\$ 6,391.96	\$ 0.0044	1452718	\$ 6,391.96	\$ -	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	1452718	\$ 1,888.53	\$ 0.0013	1452718	\$ 1,888.53	\$ -	-0.08%
Standard Supply Service Charge	Monthly	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Energy (Including Global Adjustment)	per kWh	\$ 0.0898	1452718	\$ 130,381.47	\$ 0.0898	1452718	\$ 130,381.47	\$ -	0.00%
Total Bill (before Taxes)				\$ 164,451.34			\$ 164,163.45	-\$ 287.90	-0.18%
HST		13%		\$ 21,378.67	13%		\$ 21,341.25	-\$ 37.43	-0.18%
Total Bill (including HST)				\$ 185,830.02			\$ 185,504.69	-\$ 325.32	-0.18%
Loss Factor (%)		2.47%			2.47%				

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.

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

Appendix 2-W
Bill Impacts

Customer Class: Distributor Generator

Consumption 156 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 5.40	1	\$ 5.40	\$ 56.01	1	\$ 56.01	\$ 50.61	937.22%
Distribution Volumetric Rate	per kWh	\$ 0.0160	156	\$ 2.50	\$ -	156	\$ -	-\$ 2.50	-100.00%
CGAAP Accounting Changes Rate Rider	per kWh	\$ -	156	\$ -	\$ 0.0003	156	\$ 0.05	\$ 0.05	
Sub-Total A (excluding pass through)				\$ 7.90			\$ 56.06	\$ 48.15	609.37%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kWh	\$ -	156	\$ -	\$ 0.0018	156	\$ 0.28	\$ 0.28	
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$ -	156	\$ -	-\$ 0.0004	156	-\$ 0.06	-\$ 0.06	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 7.90			\$ 56.28	\$ 48.37	612.14%
RTSR - Network	per kWh	\$ 0.0068	162	\$ 1.10	\$ 0.0072	162	\$ 1.16	\$ 0.06	6.50%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0046	162	\$ 0.74	\$ 0.0049	162	\$ 0.79	\$ 0.05	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$ 9.75			\$ 58.23	\$ 48.49	497.41%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	162	\$ 0.71	\$ 0.0044	162	\$ 0.71	-\$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	162	\$ 0.21	\$ 0.0013	162	\$ 0.21	-\$ 0.00	-0.08%
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	156	\$ 1.09	\$ 0.0070	156	\$ 1.09	\$ -	0.00%
Energy (Including Global Adjustment)	per kWh	\$ 0.0898	162	\$ 14.53	\$ 0.0898	162	\$ 14.52		
Total Bill (before Taxes)				\$ 26.54			\$ 75.02	\$ 48.47	182.63%
HST		13%		\$ 3.45	13%		\$ 9.75	\$ 6.30	182.63%
Total Bill (including HST)				\$ 29.99			\$ 84.77	\$ 54.77	182.63%

Loss Factor (%) 3.49% 3.41%

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.

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

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex 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, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	11.22
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0157
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	\$/kWh	(0.0013)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	\$/kWh	(0.0005)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kWh	0.0018
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	\$/kWh	0.0002
Rate Rider for Disposition Account 1576 – Accounting Changes Under CGAAP (2015) - effective until December 31, 2019	\$/kWh	0.0003
Rate Rider for Recovery of Stranded Meter Assets - effective until December 31, 2015	\$	0.13
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

MONTHLY RATES AND CHARGES - Regulatory Component

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

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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EB-2014-0083

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Multi-unit residential establishments such as apartment buildings supplied through one service (bulk metered) shall normally be classified as general service. Where service is provided to combined residential and business, or residential and agricultural, whether seasonal or all-year premises, and the wiring does not provide for separate metering, the service shall normally be classed as general service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the 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, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	24.39
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0164
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	\$/kWh	(0.0013)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	\$/kWh	(0.0006)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kWh	0.0018
Rate Rider for Disposition Account 1576 – Accounting Changes Under CGAAP (2015) - effective until December 31, 2019	\$/kWh	0.0003
Rate Rider for Recovery of Stranded Meter Assets - effective until December 31, 2015	\$	2.36
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0049

MONTHLY RATES AND CHARGES - Regulatory Component

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

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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EB-2014-0083

GENERAL SERVICE 50 TO 699 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 700 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, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	121.17
Distribution Volumetric Rate	\$/kW	2.8007
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	\$/kW	(0.4750)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kW	0.1479
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	\$/kW	(0.2118)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kW	0.6338
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	\$/kW	0.0687
Rate Rider for Disposition Account 1576 – Accounting Changes Under CGAAP (2015) - effective until December 31, 2019	\$/kW	0.1196
Rate Rider for Recovery of Stranded Meter Assets - effective until December 31, 2015	\$	2.92
Retail Transmission Rate - Network Service Rate	\$/kW	2.8137
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9265

MONTHLY RATES AND CHARGES - Regulatory Component

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

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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EB-2014-0083

GENERAL SERVICE 700 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 700 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.

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, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	1,112.41
Distribution Volumetric Rate	\$/kW	3.2436
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	\$/kW	(0.5871)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015	\$/kW	0.1830
Applicable only for Non-RPP Customers		
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	\$/kW	(0.2430)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015	\$/kW	0.7615
Applicable only for Non-RPP Customers		
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	\$/kW	0.0651
Rate Rider for Disposition Account 1576 – Accounting Changes Under CGAAP (2015) - effective until December 31, 2019	\$/kW	0.1371
Retail Transmission Rate - Network Service Rate	\$/kW	3.1555
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0708

MONTHLY RATES AND CHARGES - Regulatory Component

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

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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EB-2014-0083

LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand over 12 consecutive months used for billing purposes is equal to or greater than 5,000 kW, 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, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4,549.32
Distribution Volumetric Rate	\$/kW	2.4629
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	\$/kW	(0.7202)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015	\$/kW	0.2244
Applicable only for Non-RPP Customers		
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	\$/kW	(0.3154)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015		
Applicable only for Non-RPP Customers, excluding Class A Large Users	\$/kW	0.9507
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	\$/kW	(0.0338)
Rate Rider for Disposition Account 1576 – Accounting Changes Under CGAAP (2015) - effective until December 31, 2019	\$/kW	0.1779
Retail Transmission Rate - Network Service Rate	\$/kW	3.5714
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3935

MONTHLY RATES AND CHARGES - Regulatory Component

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

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

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EB-2014-0083

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum 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 level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. 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, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.07
Distribution Volumetric Rate	\$/kWh	0.0196
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	\$/kWh	(0.0013)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	\$/kWh	(0.0005)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kWh	0.0018
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	\$/kWh	(0.0002)
Rate Rider for Disposition Account 1576 – Accounting Changes Under CGAAP (2015) - effective until December 31, 2019	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0049

MONTHLY RATES AND CHARGES - Regulatory Component

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

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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EB-2014-0083

STREET LIGHTING SERVICE CLASSIFICATION

All service supplied to roadway lighting equipment owned by or operated by the City of Brampton, Regional Municipality of Peel, or the Ministry of Transportation, 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, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.26
Distribution Volumetric Rate	\$/kW	11.3437
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	\$/kW	(0.4347)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kW	0.1353
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	\$/kW	(0.1004)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kW	0.5870
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	\$/kW	0.0302
Rate Rider for Disposition Account 1576 – Accounting Changes Under CGAAP (2015) - effective until December 31, 2019	\$/kW	0.1108
Retail Transmission Rate - Network Service Rate	\$/kW	2.3428
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6039

MONTHLY RATES AND CHARGES - Regulatory Component

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

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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EB-2014-0083

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the 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, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component - Approved on an Interim Basis

Distribution Volumetric Rate	\$/kW	1.6465
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Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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EB-2014-0083

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed 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, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4,079.67
Retail Transmission Rate - Network Service Rate	\$/kW	3.1555
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0708

MONTHLY RATES AND CHARGES - Regulatory Component

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

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

DISTRIBUTED GENERATION SERVICE CLASSIFICATION

This classification applies to a distributed generator that is not microFIT or Energy from Waste Generator and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the 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, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	56.01
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	\$/kWh	(0.0004)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015	\$/kWh	0.0018
Applicable only for Non-RPP Customers		
Rate Rider for Disposition Account 1576 – Accounting Changes Under CGAAP (2015) - effective until December 31, 2019	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0049

MONTHLY RATES AND CHARGES - Regulatory Component

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

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the 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, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

ENERGY FROM WASTE GENERATION RATE CLASS

This classification applies to an electricity generation facility that is not covered by a microFIT or Distributed Generation classification which produces energy from combustion of consumer waste with the capability to generate over 4,000 MW. 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, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	61.08
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month

General Service less than 50 kW Classification	\$/kW	(0.0032)
General Service 50 to 699 kW Classification	\$/kW	(0.6980)
General Service 700 to 4,999 kW Classification	\$/kW	(0.8688)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Pulling post 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
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	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
Special Billing Service (aggregation)	\$	125.00
Special Billing Service (sub-metering charge per meter)	\$	25.00

Non-Payment of Account

Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Disconnect/Reconnection for >300 volts - during regular hours	\$	60.00
Disconnect/Reconnection for >300 volts - after regular hours	\$	155.00
Owner Requested Disconnection/Reconnection – during regular hours	\$	120.00
Owner Requested Disconnection/Reconnection – after regular hours	\$	155.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2015-0083

RETAIL SERVICE CHARGES (if applicable)

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the 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, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0341
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0239
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

Appendix C - Revenue Requirement Work Form



Revenue Requirement Workform



Version 4.00

Utility Name	Hydro One Brampton Networks Inc.
Service Territory	City of Brampton
Assigned EB Number	EB-2014-0083
Name and Title	Scott Miller, Director of Customer Care
Phone Number	905-452-5504
Email Address	smiller@hydroonebrampton.com

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

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



Revenue Requirement Workform

[1. Info](#)

[2. Table of Contents](#)

[3. Data Input Sheet](#)

[4. Rate Base](#)

[5. Utility Income](#)

[6. Taxes PILs](#)

[7. Cost of Capital](#)

[8. Rev Def Suff](#)

[9. Rev Req](#)

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***



Revenue Requirement Workform

Data Input ⁽¹⁾

	Initial Application	(2)	Adjustments	Settlement Agreement	(6)	Adjustments	Per Board Decision
1	<u>Rate Base</u>						
Gross Fixed Assets (average)	\$642,557,044		\$41,572	\$ 642,598,616			\$642,598,616
Accumulated Depreciation (average)	(\$302,195,512)	(5)	\$72,927	(\$302,122,584)			(\$302,122,584)
Allowance for Working Capital:							
Controllable Expenses	\$25,587,507		(\$835,145)	\$ 24,752,362			\$24,752,362
Cost of Power	\$470,431,894		\$ -	\$ 470,431,894			\$470,431,894
Working Capital Rate (%)	13.00%	(9)		13.00%	(9)		13.00% (9)
2	<u>Utility Income</u>						
Operating Revenues:							
Distribution Revenue at Current Rates	\$65,287,595		\$0	\$65,287,595			
Distribution Revenue at Proposed Rates	\$69,612,857		(\$583,602)	\$69,029,255			
Other Revenue:							
Specific Service Charges	\$413,000		\$962,119	\$1,375,119			
Late Payment Charges	\$1,321,854		\$32,828	\$1,354,682			
Other Distribution Revenue	\$2,137,735		(\$898,772)	\$1,238,963			
Other Income and Deductions	\$154,000		\$3,825	\$157,825			
Total Revenue Offsets	\$4,026,589	(7)	\$100,000	\$4,126,589			
Operating Expenses:							
OM+A Expenses	\$25,587,507		(\$289,145)	\$ 25,298,362			\$25,298,362
Depreciation/Amortization	\$15,936,873		(\$142,848)	\$ 15,794,025			\$15,794,025
Property taxes	\$ -			\$ -			\$0
Other expenses	\$ -			0			\$0
3	<u>Taxes/PILs</u>						
Taxable Income:							
	(\$9,332,464)	(3)		(\$9,477,052)			
Adjustments required to arrive at taxable income							
Utility Income Taxes and Rates:							
Income taxes (not grossed up)	\$1,605,995			\$1,567,740			
Income taxes (grossed up)	\$2,185,027			\$2,132,980			
Federal tax (%)	15.00%			15.00%			
Provincial tax (%)	11.50%			11.50%			
Income Tax Credits	(\$87,800)			(\$87,800)			
4	<u>Capitalization/Cost of Capital</u>						
Capital Structure:							
Long-term debt Capitalization Ratio (%)	56.0%			56.0%			
Short-term debt Capitalization Ratio (%)	4.0%	(8)		4.0%	(8)		(8)
Common Equity Capitalization Ratio (%)	40.0%			40.0%			
Preferred Shares Capitalization Ratio (%)	0.0%			0.0%			
	100.0%			100.0%			
Cost of Capital							
Long-term debt Cost Rate (%)	6.12%			6.12%			
Short-term debt Cost Rate (%)	2.11%			2.11%			
Common Equity Cost Rate (%)	9.71%			9.71%			
Preferred Shares Cost Rate (%)	0.00%			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 column M and Adjustments in column I
- (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.



Revenue Requirement Workform

Rate Base and Working Capital

Rate Base										
Line No.	Particulars		Initial Application		Adjustments		Settlement Agreement		Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(3)	\$642,557,044		\$41,572		\$642,598,616		\$ -	\$642,598,616
2	Accumulated Depreciation (average)	(3)	(\$302,195,512)		\$72,927		(\$302,122,584)		\$ -	(\$302,122,584)
3	Net Fixed Assets (average)	(3)	\$340,361,532		\$114,500		\$340,476,032		\$ -	\$340,476,032
4	Allowance for Working Capital	(1)	\$64,482,522		(\$108,569)		\$64,373,953		\$ -	\$64,373,953
5	Total Rate Base		\$404,844,054		\$5,931		\$404,849,985		\$ -	\$404,849,985

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses		\$25,587,507	(\$835,145)	\$24,752,362	\$ -	\$24,752,362
7	Cost of Power		\$470,431,894	\$ -	\$470,431,894	\$ -	\$470,431,894
8	Working Capital Base		\$496,019,401	(\$835,145)	\$495,184,256	\$ -	\$495,184,256
9	Working Capital Rate %	(2)	13.00%	0.00%	13.00%	0.00%	13.00%
10	Working Capital Allowance		\$64,482,522	(\$108,569)	\$64,373,953	\$ -	\$64,373,953

Notes

- (2) 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%.
- (3) Average of opening and closing balances for the year.



Utility Income

Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	\$69,612,857	(\$583,602)	\$69,029,255	\$ -	\$69,029,255
2	Other Revenue (1)	\$4,026,589	\$100,000	\$4,126,589	\$ -	\$4,126,589
3	Total Operating Revenues	\$73,639,446	(\$483,602)	\$73,155,844	\$ -	\$73,155,844
	Operating Expenses:					
4	OM+A Expenses	\$25,587,507	(\$289,145)	\$25,298,362	\$ -	\$25,298,362
5	Depreciation/Amortization	\$15,936,873	(\$142,848)	\$15,794,025	\$ -	\$15,794,025
6	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$41,524,380	(\$431,993)	\$41,092,387	\$ -	\$41,092,387
10	Deemed Interest Expense	\$14,205,895	\$208	\$14,206,103	\$ -	\$14,206,103
11	Total Expenses (lines 9 to 10)	\$55,730,276	(\$431,785)	\$55,298,491	\$ -	\$55,298,491
12	Utility income before income taxes	\$17,909,170	(\$51,817)	\$17,857,353	\$ -	\$17,857,353
13	Income taxes (grossed-up)	\$2,185,027	(\$52,047)	\$2,132,980	\$ -	\$2,132,980
14	Utility net income	\$15,724,143	\$230	\$15,724,373	\$ -	\$15,724,373
Notes						
	Other Revenues / Revenue Offsets					
(1)	Specific Service Charges	\$413,000	\$962,119	\$1,375,119		\$1,375,119
	Late Payment Charges	\$1,321,854	\$32,828	\$1,354,682		\$1,354,682
	Other Distribution Revenue	\$2,137,735	(\$898,772)	\$1,238,963		\$1,238,963
	Other Income and Deductions	\$154,000	\$3,825	\$157,825		\$157,825
	Total Revenue Offsets	\$4,026,589	\$100,000	\$4,126,589	\$ -	\$4,126,589



Revenue Requirement Workform

Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$15,724,143	\$15,724,373	\$15,724,373
2	Adjustments required to arrive at taxable utility income	(\$9,332,464)	(\$9,477,052)	(\$9,332,464)
3	Taxable income	<u>\$6,391,679</u>	<u>\$6,247,321</u>	<u>\$6,391,910</u>
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	<u>\$1,605,995</u>	<u>\$1,567,740</u>	<u>\$1,567,740</u>
6	Total taxes	<u>\$1,605,995</u>	<u>\$1,567,740</u>	<u>\$1,567,740</u>
7	Gross-up of Income Taxes	<u>\$579,032</u>	<u>\$565,240</u>	<u>\$565,240</u>
8	Grossed-up Income Taxes	<u>\$2,185,027</u>	<u>\$2,132,980</u>	<u>\$2,132,980</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$2,185,027</u>	<u>\$2,132,980</u>	<u>\$2,132,980</u>
10	Other tax Credits	(\$87,800)	(\$87,800)	(\$87,800)
<u>Tax Rates</u>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	<u>26.50%</u>	<u>26.50%</u>	<u>26.50%</u>

Notes



Revenue Requirement Workform

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
		Initial Application				
		(%)	(\$)	(%)		(\$)
	Debt					
1	Long-term Debt	56.00%	<div></div> \$226,712,670	6.12%	<div></div>	\$13,864,207
2	Short-term Debt	4.00%	<div></div> \$16,193,762	2.11%	<div></div>	\$341,688
3	Total Debt	60.00%	<div></div> \$242,906,432	5.85%		\$14,205,895
	Equity					
4	Common Equity	40.00%	<div></div> \$161,937,622	9.71%	<div></div>	\$15,724,143
5	Preferred Shares	0.00%	<div></div> \$ -	0.00%	<div></div>	\$ -
6	Total Equity	40.00%	<div></div> \$161,937,622	9.71%		\$15,724,143
7	Total	100.00%	<div></div> \$404,844,054	7.39%		\$29,930,038
		Settlement Agreement				
		(%)	(\$)	(%)		(\$)
	Debt					
1	Long-term Debt	56.00%	<div></div> \$226,715,992	6.12%	<div></div>	\$13,864,410
2	Short-term Debt	4.00%	<div></div> \$16,193,999	2.11%	<div></div>	\$341,693
3	Total Debt	60.00%	<div></div> \$242,909,991	5.85%		\$14,206,103
	Equity					
4	Common Equity	40.00%	<div></div> \$161,939,994	9.71%	<div></div>	\$15,724,373
5	Preferred Shares	0.00%	<div></div> \$ -	0.00%	<div></div>	\$ -
6	Total Equity	40.00%	<div></div> \$161,939,994	9.71%		\$15,724,373
7	Total	100.00%	<div></div> \$404,849,985	7.39%		\$29,930,477
		Per Board Decision				
		(%)	(\$)	(%)		(\$)
	Debt					
8	Long-term Debt	56.00%	<div></div> \$226,715,992	6.12%	<div></div>	\$13,864,410
9	Short-term Debt	4.00%	<div></div> \$16,193,999	2.11%	<div></div>	\$341,693
10	Total Debt	60.00%	<div></div> \$242,909,991	5.85%		\$14,206,103
	Equity					
11	Common Equity	40.00%	<div></div> \$161,939,994	9.71%	<div></div>	\$15,724,373
12	Preferred Shares	0.00%	<div></div> \$ -	0.00%	<div></div>	\$ -
13	Total Equity	40.00%	<div></div> \$161,939,994	9.71%		\$15,724,373
14	Total	100.00%	<div></div> \$404,849,985	7.39%		\$29,930,477

Notes

(1) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I



Revenue Requirement Workform

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Settlement Agreement		Per Board Decision	
		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		\$4,325,262		\$3,741,660		\$3,741,660
2	Distribution Revenue	\$65,287,595	\$65,287,595	\$65,287,595	\$65,287,595	\$65,287,595	\$65,287,595
3	Other Operating Revenue	\$4,026,589	\$4,026,589	\$4,126,589	\$4,126,589	\$4,126,589	\$4,126,589
	Offsets - net						
4	Total Revenue	<u>\$69,314,184</u>	<u>\$73,639,446</u>	<u>\$69,414,184</u>	<u>\$73,155,844</u>	<u>\$69,414,184</u>	<u>\$73,155,844</u>
5	Operating Expenses	\$41,524,380	\$41,524,380	\$41,092,387	\$41,092,387	\$41,092,387	\$41,092,387
6	Deemed Interest Expense	\$14,205,895	\$14,205,895	\$14,206,103	\$14,206,103	\$14,206,103	\$14,206,103
8	Total Cost and Expenses	<u>\$55,730,276</u>	<u>\$55,730,276</u>	<u>\$55,298,491</u>	<u>\$55,298,491</u>	<u>\$55,298,491</u>	<u>\$55,298,491</u>
9	Utility Income Before Income Taxes	\$13,583,908	\$17,909,170	\$14,115,693	\$17,857,353	\$14,115,693	\$17,857,353
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$9,332,464)	(\$9,332,464)	(\$9,477,052)	(\$9,477,052)	(\$9,477,052)	(\$9,477,052)
11	Taxable Income	<u>\$4,251,444</u>	<u>\$8,576,707</u>	<u>\$4,638,641</u>	<u>\$8,380,301</u>	<u>\$4,638,641</u>	<u>\$8,380,301</u>
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13		\$1,126,633	\$2,272,827	\$1,229,240	\$2,220,780	\$1,229,240	\$2,220,780
	Income Tax on Taxable Income						
14	Income Tax Credits	(\$87,800)	(\$87,800)	(\$87,800)	(\$87,800)	(\$87,800)	(\$87,800)
15	Utility Net Income	<u>\$12,545,075</u>	<u>\$15,724,143</u>	<u>\$12,974,253</u>	<u>\$15,724,373</u>	<u>\$12,974,253</u>	<u>\$15,724,373</u>
16	Utility Rate Base	\$404,844,054	\$404,844,054	\$404,849,985	\$404,849,985	\$404,849,985	\$404,849,985
17	Deemed Equity Portion of Rate Base	\$161,937,622	\$161,937,622	\$161,939,994	\$161,939,994	\$161,939,994	\$161,939,994
18	Income/(Equity Portion of Rate Base)	7.75%	9.71%	8.01%	9.71%	8.01%	9.71%
19	Target Return - Equity on Rate Base	9.71%	9.71%	9.71%	9.71%	9.71%	9.71%
20	Deficiency/Sufficiency in Return on Equity	-1.96%	0.00%	-1.70%	0.00%	-1.70%	0.00%
21	Indicated Rate of Return	6.61%	7.39%	6.71%	7.39%	6.71%	7.39%
22	Requested Rate of Return on Rate Base	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%
23	Deficiency/Sufficiency in Rate of Return	-0.79%	0.00%	-0.68%	0.00%	-0.68%	0.00%
24	Target Return on Equity	\$15,724,143	\$15,724,143	\$15,724,373	\$15,724,373	\$15,724,373	\$15,724,373
25	Revenue Deficiency/(Sufficiency)	\$3,179,068	\$ -	\$2,750,120	\$ -	\$2,750,120	\$ -
26	Gross Revenue Deficiency/(Sufficiency)	<u>\$4,325,262 (1)</u>		<u>\$3,741,660 (1)</u>		<u>\$3,741,660 (1)</u>	

Notes:

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



Revenue Requirement

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
1	OM&A Expenses	\$25,587,507		\$25,298,362		\$25,298,362	
2	Amortization/Depreciation	\$15,936,873		\$15,794,025		\$15,794,025	
3	Property Taxes	\$ -		\$ -		\$ -	
5	Income Taxes (Grossed up)	\$2,185,027		\$2,132,980		\$2,132,980	
6	Other Expenses	\$ -		\$ -		\$ -	
7	Return						
	Deemed Interest Expense	\$14,205,895		\$14,206,103		\$14,206,103	
	Return on Deemed Equity	\$15,724,143		\$15,724,373		\$15,724,373	
8	Service Revenue Requirement (before Revenues)	\$73,639,446		\$73,155,844		\$73,155,844	
9	Revenue Offsets	\$4,026,589		\$4,126,589		\$ -	
10	Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	\$69,612,857		\$69,029,255		\$73,155,844	
11	Distribution revenue	\$69,612,857		\$69,029,255		\$69,029,255	
12	Other revenue	\$4,026,589		\$4,126,589		\$4,126,589	
13	Total revenue	\$73,639,446		\$73,155,844		\$73,155,844	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	\$ - (1)		\$ - (1)		\$ - (1)	

Notes

(1)	Line 11 - Line 8
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Appendix D - Cost Allocation Model

**Sheet I6.1 Revenue Worksheet -**

Miscellaneous Revenue (RRWF 5. cell F48)	4,126,589
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[illegible]



2014 Cost Allocation Model

EB-2014-0083
Sheet I6.2 Customer Data Worksheet -

Billing Data													
	ID	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy from Waste Generation	11 Back-up/Standby Power
Bad Debt 3 Year Historical Average	BDHA	\$727,036	\$404,598	\$102,991	\$218,616	\$831	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$1,307,185	\$926,701	\$154,060	\$196,631	\$30,436	(\$1,297)	\$57	\$596				
Number of Bills	CNB	1,833,806	1,701,847	111,432.61	17,500	1,442	72	27	662		811	12	
Number of Devices													
Number of Connections (Unmetered)	CCON	23,896						22,335	1,562				
Total Number of Customers	CCA	151,706	140,979	8,989	1,491	115	6	2	56	-	68	1	
Bulk Customer Base	CCB	-											
Primary Customer Base	CCP	151,706	140,979	8,989	1,491	115	6	2	56		68	1	
Line Transformer Customer Base	CCLT	151,307	140,979	8,792	1,386	25	-	2	56		68	-	
Secondary Customer Base	CCS	147,219	140,110	6,251	766	12	-	2	56		23	-	
Weighted - Services	CWCS	197,242	140,110	48,755	8,331	47	-	-	-	-	-	-	-
Weighted Meter -Capital	CWMC	41,344,782	27,479,148	7,678,128	4,818,585	912,572	197,853	-	-	-	258,497	-	-
Weighted Meter Reading	CWMR	195,228	140,979	8,989	31,685	8,968	637	-	-	-	3,913	58	-
Weighted Bills	CWNB	2,016,507	1,701,847	111,433	178,678	14,723	735	27	662	-	8,280	123	

Bad Debt Data

Historic Year:	2011	939,905	508,660	114,033	314,720	2,492	-	-	-				
Historic Year:	2012	677,070	327,534	124,270	225,265	-	-	-	0				
Historic Year:	2013	564,133	377,599	70,671	115,863	-	-	-	-				
Three-year average		727,036	404,598	102,991	218,616	831	-	-	0	-	-	-	-



2014 Cost Allocation Model

EB-2014-0083

Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes		Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50- Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy from Waste Generation	11 Back-up/Standby Power
CO-INCIDENT PEAK													
1 CP													
Transformation CP	TCP1	828,014	433,168	66,074	163,113	122,259	42,693		686		20		
Bulk Delivery CP	BCP1	-											
Total Sytem CP	DCP1	828,014	433,168	66,074	163,113	122,259	42,693	-	686		20		
4 CP													
Transformation CP	TCP4	2,993,959	1,493,122	280,724	590,795	424,781	201,522		2,795		220		
Bulk Delivery CP	BCP4	-											
Total Sytem CP	DCP4	2,993,959	1,493,122	280,724	590,795	424,781	201,522	-	2,795		220		
12 CP													
Transformation CP	TCP12	7,794,612	3,198,935	708,888	1,848,356	1,369,234	607,752	52,751	8,418		278		
Bulk Delivery CP	BCP12	-											
Total Sytem CP	DCP12	7,794,612	3,198,935	708,888	1,848,356	1,369,234	607,752	52,751	8,418		278		
NON CO_INCIDENT PEAK													
1 NCP													
Classification NCP from Load Data Provider	DNCP1	924,765	442,908	93,204	180,503	137,224	61,489	8,490	757		190		
Primary NCP	PNCP1	924,765	442,908	93,204	180,503	137,224	61,489	8,490	757		190		
Line Transformer NCP	LTNCP1	740,741	442,908	91,153	167,838	29,405	-	8,490	757		190		
Secondary NCP	SNCP1	621,792	440,176	64,807	92,796	14,703	-	8,490	757		63		
4 NCP													
Classification NCP from Load Data Provider	DNCP4	3,411,295	1,525,696	356,159	708,333	540,682	243,723	33,164	2,899		640		
Primary NCP	PNCP4	3,411,295	1,525,696	356,159	708,333	540,682	243,723	33,164	2,899		640		
Line Transformer NCP	LTNCP4	2,685,215	1,525,696	348,323	658,634	115,861	-	33,164	2,899		640		
Secondary NCP	SNCP4	2,222,291	1,516,285	247,646	364,153	57,930	-	33,164	2,899		213		
12 NCP													
Classification NCP from Load Data Provider	DNCP12	8,778,006	3,434,780	960,665	2,050,673	1,541,211	684,768	95,997	8,423		1,489		
Primary NCP	PNCP12	8,778,006	3,434,780	960,665	2,050,673	1,541,211	684,768	95,997	8,423		1,489		
Line Transformer NCP	LTNCP12	6,717,268	3,434,780	939,529	1,906,790	330,259	-	95,997	8,423		1,489		
Secondary NCP	SNCP12	5,405,862	3,413,594	667,974	1,054,248	165,130	-	95,997	8,423		496		



2014 Cost Allocation Model

EB-2014-0083

Sheet 01 Revenue to Cost Summary Worksheet -

Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

		Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy from Waste Generation	11 Back-up/Standby Power
Rate Base Assets	crev	Distribution Revenue at Existing Rates	\$65,287,595	\$37,011,790	\$8,305,737	\$9,458,822	\$7,032,138	\$1,914,284	\$1,347,656	\$122,389	\$2,541	\$7,240	\$84,997
	mi	Miscellaneous Revenue (mi)	\$4,126,589	\$3,052,540	\$349,180	\$470,625	\$122,824	\$33,555	\$83,584	\$7,034	\$120	\$7,027	\$100
		Miscellaneous Revenue Input equals Output											
Total Revenue at Existing Rates		\$69,414,184	\$40,064,330	\$8,654,917	\$9,929,447	\$7,154,963	\$1,947,838	\$1,431,240	\$129,424	\$2,661	\$14,268	\$100	\$84,997
Factor required to recover deficiency (1 + D)		1.0573											
		Distribution Revenue at Status Quo Rates	\$69,029,255	\$39,132,951	\$8,781,742	\$10,000,912	\$7,435,153	\$2,023,992	\$1,424,891	\$129,404	\$2,686	\$7,655	\$0
		Miscellaneous Revenue (mi)	\$4,126,589	\$3,052,540	\$349,180	\$470,625	\$122,824	\$33,555	\$83,584	\$7,034	\$120	\$7,027	\$100
Total Revenue at Status Quo Rates		\$73,155,844	\$42,185,491	\$9,130,922	\$10,471,536	\$7,557,978	\$2,057,547	\$1,508,474	\$136,438	\$2,806	\$14,683	\$100	\$89,868
Expenses	di	Distribution Costs (di)	\$8,777,900	\$5,136,008	\$1,007,773	\$1,306,230	\$738,898	\$307,981	\$259,998	\$19,427	\$51	\$1,526	\$7
	cu	Customer Related Costs (cu)	\$7,828,560	\$6,133,973	\$603,853	\$860,289	\$91,793	\$8,801	\$81,062	\$7,256	\$0	\$41,016	\$518
	ad	General and Administration (ad)	\$8,678,484	\$5,883,166	\$841,711	\$1,131,798	\$434,408	\$165,705	\$178,272	\$13,946	\$7,027	\$22,178	\$274
	dep	Depreciation and Amortization (dep)	\$15,788,466	\$9,167,947	\$1,703,122	\$2,567,468	\$1,326,627	\$535,976	\$433,714	\$33,720	\$1,054	\$18,828	\$11
	INPUT	PILs (INPUT)	\$2,132,563	\$1,210,058	\$211,569	\$361,975	\$196,890	\$80,691	\$63,916	\$4,999	\$1,044	\$1,421	\$2
	INT	Interest	\$14,203,325	\$8,059,243	\$1,409,095	\$2,410,831	\$1,311,328	\$537,416	\$425,694	\$33,291	\$6,955	\$9,462	\$10
		Total Expenses	\$57,409,298	\$35,590,393	\$5,777,124	\$8,638,590	\$4,099,945	\$1,636,568	\$1,442,656	\$112,639	\$16,131	\$94,430	\$822
		Direct Allocation	\$25,247	\$0	\$0	\$0	\$0	\$0	\$0	\$25,247	\$0	\$0	\$0
	NI	Allocated Net Income (NI)	\$15,721,299	\$8,920,570	\$1,559,691	\$2,668,487	\$1,451,476	\$594,852	\$471,190	\$36,849	\$7,698	\$10,473	\$11
		Revenue Requirement (includes NI)	\$73,155,844	\$44,510,964	\$7,336,815	\$11,307,077	\$5,551,421	\$2,231,420	\$1,913,846	\$149,489	\$49,076	\$104,903	\$833
		Revenue Requirement Input equals Output											
Rate Base Calculation			61%	10%	15%	8%	3%	3%	0%	0%	0%	0%	
Net Assets	dp	Distribution Plant - Gross	\$780,565,433	\$458,507,241	\$83,940,192	\$122,032,626	\$63,911,187	\$25,798,567	\$24,097,757	\$1,825,606	\$14,116	\$437,548	\$593
	gp	General Plant - Gross	\$42,558,004	\$24,755,021	\$4,504,943	\$6,719,593	\$3,645,214	\$1,495,509	\$1,296,083	\$99,126	\$20,748	\$21,734	\$33
	accum dep	Accumulated Depreciation	(\$302,053,747)	(\$178,780,962)	(\$32,680,949)	(\$47,477,558)	(\$23,488,530)	(\$9,210,945)	(\$9,475,349)	(\$711,789)	(\$20,806)	(\$206,657)	(\$213)
	co	Capital Contribution	(\$180,746,289)	(\$111,091,405)	(\$21,894,067)	(\$23,647,067)	(\$12,725,549)	(\$5,237,718)	(\$5,707,255)	(\$415,102)	\$0	(\$27,982)	(\$164)
		Total Net Plant	\$340,323,400	\$193,389,895	\$33,870,124	\$57,627,594	\$31,342,322	\$12,845,413	\$10,211,235	\$797,846	\$14,058	\$224,664	\$250
		Directly Allocated Net Fixed Assets	\$152,632	\$0	\$0	\$0	\$0	\$0	\$0	\$152,632	\$0	\$0	\$0
COP		Cost of Power (COP)	\$470,431,894	\$154,922,253	\$41,999,214	\$126,055,783	\$95,463,246	\$45,309,076	\$3,944,146	\$702,425	\$2,014,578	\$21,175	\$0
		OM&A Expenses	\$25,284,944	\$17,153,146	\$2,453,338	\$3,298,317	\$1,265,100	\$482,486	\$519,332	\$40,629	\$7,078	\$64,720	\$799
		Directly Allocated Expenses	\$13,418	\$0	\$0	\$0	\$0	\$0	\$0	\$13,418	\$0	\$0	\$0
		Subtotal	\$495,730,256	\$172,075,399	\$44,452,551	\$129,354,099	\$96,728,346	\$45,791,561	\$4,463,478	\$743,054	\$2,035,073	\$85,895	\$799
		Reduction in WC due to Depreciation in OM&A	(\$546,000)	(\$370,403)	(\$52,977)	(\$71,223)	(\$27,318)	(\$10,419)	(\$11,214)	(\$877)	(\$153)	(\$1,398)	(\$17)
		Working Capital	\$64,373,953	\$22,321,650	\$5,771,945	\$16,806,774	\$12,571,134	\$5,951,549	\$578,794	\$96,483	\$264,540	\$10,985	\$102
Total Rate Base		\$404,849,986	\$215,711,545	\$39,642,069	\$74,434,367	\$43,913,456	\$18,796,961	\$10,790,030	\$894,329	\$431,230	\$235,648	\$351	\$0
		Rate Base Input equals Output											
Equity Component of Rate Base		\$161,939,994	\$86,284,618	\$15,856,828	\$29,773,747	\$17,565,382	\$7,518,785	\$4,316,012	\$357,731	\$172,492	\$94,259	\$140	\$0
Net Income on Allocated Assets		\$15,716,427	\$6,595,098	\$3,353,799	\$1,832,946	\$3,458,033	\$420,979	\$65,819	\$23,799	(\$38,572)	(\$79,747)	(\$722)	\$84,997
Net Income on Direct Allocation Assets		\$3,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,075	\$0	\$0	\$0
Net Income		\$15,719,502	\$6,595,098	\$3,353,799	\$1,832,946	\$3,458,033	\$420,979	\$65,819	\$23,799	(\$35,497)	(\$79,747)	(\$722)	\$84,997
RATIOS ANALYSIS													
REVENUE TO EXPENSES STATUS QUO%		100.00%	94.78%	124.45%	92.61%	136.14%	92.21%	78.82%	91.27%	5.72%	14.00%	12.04%	0.00%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$3,741,660)	(\$4,446,634)	\$1,318,102	(\$1,377,630)	\$1,603,542	(\$283,582)	(\$482,606)	(\$20,065)	(\$46,416)	(\$90,635)	(\$733)	\$84,997
		Deficiency Input equals Output											
STATUS QUO REVENUE MINUS ALLOCATED COSTS		(\$0)	(\$2,325,472)	\$1,794,107	(\$835,541)	\$2,006,557	(\$173,874)	(\$405,371)	(\$13,051)	(\$46,270)	(\$90,220)	(\$733)	\$89,868
RETURN ON EQUITY COMPONENT OF RATE BASE		9.71%	7.64%	21.15%	6.16%	19.69%	5.60%	1.52%	6.65%	-20.58%	-84.60%	-513.62%	0.00%



2014 Cost Allocation Model

EB-2014-0083

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost
Customer Unit Cost per month - Directly Related
Customer Unit Cost per month - Minimum System with PLCC Adjustment
Existing Approved Fixed Charge

1	2	3	4	5	6	7	8	9	10	11
Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power
\$4.35	\$11.11	\$52.91	\$110.19	\$404.16	\$0.29	\$0.32	0	\$84.33	\$39.40	0
\$6.06	\$13.84	\$72.13	\$146.43	\$480.40	\$0.44	\$0.52	0	\$110.36	\$60.23	0
\$11.47	\$20.59	\$93.04	\$159.45	\$583.62	\$7.12	\$4.41	0	\$112.64	\$61.93	0
\$10.51	\$24.39	\$121.18	\$1,196.32	\$4,549.67	\$0.84	\$0.96	\$0.00	\$5.40	\$0.00	\$0.00



2014 Cost Allocation Model

Sheet O2.1 Line Transformer Worksheet -

Line Transformers Demand Unit Cost for PLCC Adjustment to Customer Related Cost Allocation by rate classification										
Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class
Depreciation on Acct 1850 Line Transformers	\$1,622,256.44	\$876,052	\$225,228	\$442,306	\$78,043	\$0	\$0	\$270	\$0	\$358
Depreciation on General Plant Assigned to Line Transformers	\$224,439.82	\$124,209	\$33,237	\$56,905	\$10,014	\$0	\$0	\$37	\$0	\$38
Acct 5035 - Overhead Distribution Transformers- Operation	\$53,326.14	\$28,797	\$7,404	\$14,539	\$2,565	\$0	\$0	\$9	\$0	\$12
Acct 5055 - Underground Distribution Transformers - Operation	\$52,063.72	\$28,115	\$7,228	\$14,195	\$2,505	\$0	\$0	\$9	\$0	\$11
Acct 5160 - Maintenance of Line Transformers	\$151,629.05	\$81,883	\$21,052	\$41,341	\$7,294	\$0	\$0	\$25	\$0	\$33
Allocation of General Expenses	\$318,046.64	\$171,752	\$44,156	\$86,715	\$15,300	\$0	\$0	\$53	\$0	\$70
Admin and General Assigned to Line Transformers	\$134,216.57	\$72,454	\$18,637	\$36,608	\$6,466	\$0	\$0	\$22	\$0	\$30
PILs on Line Transformers	\$290,250.06	\$156,741	\$40,297	\$79,136	\$13,963	\$0	\$0	\$48	\$0	\$64
Debt Return on Line Transformers	\$1,933,127.70	\$1,043,929	\$268,389	\$527,064	\$92,998	\$0	\$0	\$321	\$0	\$427
Equity Return on Line Transformers	\$2,139,729.75	\$1,155,499	\$297,072	\$583,394	\$102,937	\$0	\$0	\$356	\$0	\$472
Total	\$6,919,086	\$3,739,431.41	\$962,700.57	\$1,882,203.96	\$332,085.09	\$0.00	\$0.00	\$1,149.36	\$0.00	\$1,515.50
Line Tranformer NCP	2,407,554	1,300,129	334,256	656,416	115,821	0	0	400	0	531
PLCC Amount	277,661	225,567	14,067	2,218	39	0	33,164	2,499	0	108
Adjustment to Customer Related Cost for PLCC	\$703,249	\$648,775	\$40,514	\$6,359	\$113	\$0	\$0	\$7,180	\$0	\$308
General Plant - Gross Assets	\$42,558,004	\$24,755,021	\$4,504,943	\$6,719,593	\$3,645,214	\$1,495,509	\$1,296,083	\$99,126	\$20,748	\$21,734
General Plant - Accumulated Depreciation	(\$28,728,391)	(\$16,710,650)	(\$3,041,020)	(\$4,536,000)	(\$2,460,668)	(\$1,009,530)	(\$874,909)	(\$66,914)	(\$14,006)	(\$14,671)
General Plant - Net Fixed Assets	\$13,829,613	\$8,044,371	\$1,463,922	\$2,183,593	\$1,184,546	\$485,979	\$421,174	\$32,212	\$6,742	\$7,063
General Plant - Depreciation	\$1,648,516	\$958,904	\$174,502	\$260,288	\$141,200	\$57,930	\$50,205	\$3,840	\$804	\$842
Total Net Fixed Assets Excluding General Plant	\$326,646,420	\$185,345,524	\$32,406,202	\$55,444,000	\$30,157,777	\$12,359,434	\$9,790,061	\$765,634	\$159,948	\$217,601
Total Administration and General Expense	\$8,678,484	\$5,883,166	\$841,711	\$1,131,798	\$434,408	\$165,705	\$178,272	\$13,946	\$7,027	\$22,178
Total O&M	\$16,619,878	\$11,269,980	\$1,611,627	\$2,166,519	\$830,691	\$316,781	\$341,060	\$26,683	\$13,469	\$42,542
Line Transformer Rate Base										
Acct 1850 - Line Transformers - Gross Assets	\$79,926,093	\$43,161,754	\$11,096,655	\$21,791,725	\$3,845,038	\$0	\$0	\$13,279	\$0	\$17,641
Line Transformers - Accumulated Depreciation	(\$35,468,248)	(\$19,153,592)	(\$4,924,285)	(\$9,670,363)	(\$1,706,286)	\$0	\$0	(\$5,893)	\$0	(\$7,828)
Line Transformers - Net Fixed Assets	\$44,457,845	\$24,008,162	\$6,172,369	\$12,121,363	\$2,138,752	\$0	\$0	\$7,387	\$0	\$9,812
General Plant Assigned to Line Transformers - NFA	\$1,882,855	\$1,042,003	\$278,831	\$477,385	\$84,007	\$0	\$0	\$311	\$0	\$318
Line Transformer Net Fixed Assets Including General Plant	\$46,340,700	\$25,050,165	\$6,451,201	\$12,598,747	\$2,222,759	\$0	\$0	\$7,697	\$0	\$10,131
General Expenses										
Acct 5005 - Operation Supervision and Engineering	\$155,656	\$76,725	\$18,001	\$34,765	\$18,659	\$7,449	\$0	\$33	\$0	\$24
Acct 5010 - Load Dispatching	\$1,455,590	\$717,480	\$168,330	\$325,101	\$174,487	\$69,662	\$0	\$304	\$0	\$226
Acct 5085 - Miscellaneous Distribution Expense	\$178,616	\$88,042	\$20,656	\$39,893	\$21,411	\$8,548	\$0	\$37	\$0	\$28
Acct 5105 - Maintenance Supervision and Engineering	\$70,445	\$34,723	\$8,147	\$15,734	\$8,445	\$3,371	\$0	\$15	\$0	\$11
Total	\$1,860,308	\$916,971	\$215,133	\$415,494	\$223,002	\$89,031	\$0	\$389	\$0	\$289
Acct 1850 - Line Transformers - Gross Assets	\$79,926,093	\$43,161,754	\$11,096,655	\$21,791,725	\$3,845,038	\$0	\$0	\$13,279	\$0	\$17,641
Acct 1815 - 1855	\$467,501,078	\$230,437,601	\$54,063,475	\$104,414,824	\$56,041,136	\$22,373,735	\$0	\$97,740	\$0	\$72,567



**Line Transformers Demand Unit Cost for PLCC
Adjustment to Customer Related Cost
Allocation by rate classification**

[illegible]



2014 Cost Allocation Model

EB-2014-0083

Sheet O3.1 Line Transformers Unit Cost Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50- Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy from Waste Generation	11 Back-up/Standby Power
Depreciation on Acct 1850 Line Transformers	\$2,495,779	\$1,579,174	\$269,076	\$449,219	\$78,165	\$0	\$111,392	\$8,058	\$0	\$695	\$0	\$0
Depreciation on General Plant Assigned to Line Transformers	\$348,267	\$223,899	\$39,708	\$57,795	\$10,029	\$0	\$15,655	\$1,108	\$0	\$74	\$0	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$82,040	\$51,910	\$8,845	\$14,767	\$2,569	\$0	\$3,662	\$265	\$0	\$23	\$0	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$80,098	\$50,681	\$8,636	\$14,417	\$2,509	\$0	\$3,575	\$259	\$0	\$22	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$233,275	\$147,602	\$25,150	\$41,988	\$7,306	\$0	\$10,412	\$753	\$0	\$65	\$0	\$0
Allocation of General Expenses	\$472,156	\$296,339	\$51,502	\$87,778	\$15,304	\$0	\$19,671	\$1,432	\$0	\$130	\$0	\$0
Admin and General Assigned to Line Transformers	\$206,476	\$130,606	\$22,265	\$37,180	\$6,476	\$0	\$9,225	\$667	\$0	\$57	\$0	\$0
PILs on Line Transformers	\$446,539	\$282,542	\$48,142	\$80,373	\$13,985	\$0	\$19,930	\$1,442	\$0	\$124	\$0	\$0
Debt Return on Line Transformers	\$2,974,043	\$1,881,789	\$320,639	\$535,302	\$93,144	\$0	\$132,738	\$9,603	\$0	\$828	\$0	\$0
Equity Return on Line Transformers	\$3,291,892	\$2,082,904	\$354,907	\$592,512	\$103,098	\$0	\$146,924	\$10,629	\$0	\$917	\$0	\$0
Total	\$10,630,565	\$6,727,446.644	\$1,148,869.229	\$1,911,330.859	\$332,586.148	\$0.000	\$473,181.318	\$34,215.172	\$0.000	\$2,935.932	\$0.000	\$0.000
Billed kW without Line Transformer Allowance		0	0	2,738,459	382,818	719,987	100,672	0	40,073	0	0	54,580
Billed kWh without Line Transformer Allowance		1,308,264,983	354,298,350	1,064,497,599	806,154,180	382,619,513	33,306,955	5,931,733	17,012,414	178,816	0	0
Line Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.6980	\$0.8688	\$0.0000	\$4.7002	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Line Transformation Unit Cost (\$/kWh)		\$0.0051	\$0.0032	\$0.0018	\$0.0004	\$0.0000	\$0.0142	\$0.0058	\$0.0000	\$0.0164	\$0.0000	\$0.0000
General Plant - Gross Assets	\$42,558,004	\$24,755,021	\$4,504,943	\$6,719,593	\$3,645,214	\$1,495,509	\$1,296,083	\$99,126	\$20,748	\$21,734	\$33	\$0
General Plant - Accumulated Depreciation	(\$28,728,391)	(\$16,710,650)	(\$3,041,020)	(\$4,536,000)	(\$2,460,668)	(\$1,009,530)	(\$874,909)	(\$66,914)	(\$14,006)	(\$14,671)	(\$23)	\$0
General Plant - Net Fixed Assets	\$13,829,613	\$8,044,371	\$1,463,922	\$2,183,593	\$1,184,546	\$485,979	\$421,174	\$32,212	\$6,742	\$7,063	\$11	\$0
General Plant - Depreciation	\$1,648,516	\$958,904	\$174,502	\$260,288	\$141,200	\$57,930	\$50,205	\$3,840	\$804	\$842	\$1	\$0
Total Net Fixed Assets Excluding General Plant	\$326,646,420	\$185,345,524	\$32,406,202	\$55,444,000	\$30,157,777	\$12,359,434	\$9,790,061	\$765,634	\$159,948	\$217,601	\$239	\$0
Total Administration and General Expense	\$8,678,484	\$5,883,166	\$841,711	\$1,131,798	\$434,408	\$165,705	\$178,272	\$13,946	\$7,027	\$22,178	\$274	\$0
Total O&M	\$16,619,878	\$11,269,980	\$1,611,627	\$2,166,519	\$830,691	\$316,781	\$341,060	\$26,683	\$13,469	\$42,542	\$526	\$0
Line Transformer Rate Base												
Acct 1850 - Line Transformers - Gross Assets	\$122,963,220	\$77,803,478	\$13,256,965	\$22,132,328	\$3,851,073	\$0	\$5,488,099	\$397,028	\$0	\$34,247	\$0	\$0
Line Transformers - Accumulated Depreciation	(\$54,566,535)	(\$34,526,309)	(\$5,882,952)	(\$9,821,510)	(\$1,708,964)	\$0	(\$2,435,416)	(\$176,187)	\$0	(\$15,198)	\$0	\$0
Line Transformers - Net Fixed Assets	\$68,396,685	\$43,277,168	\$7,374,014	\$12,310,818	\$2,142,109	\$0	\$3,052,684	\$220,842	\$0	\$19,050	\$0	\$0
General Plant Assigned to Line Transformers - NFA	\$2,921,654	\$1,878,317	\$333,115	\$484,846	\$84,138	\$0	\$131,328	\$9,291	\$0	\$618	\$0	\$0
Line Transformer Net Fixed Assets Including General Plant	\$71,318,339	\$45,155,485	\$7,707,129	\$12,795,665	\$2,226,248	\$0	\$3,184,012	\$230,133	\$0	\$19,668	\$0	\$0
General Expenses												
Acct 5005 - Operation Supervision and Engineering	\$222,366	\$129,185	\$23,091	\$35,847	\$18,885	\$7,546	\$7,227	\$539	\$4	\$43	\$0	\$0
Acct 5010 - Load Dispatching	\$2,079,414	\$1,208,047	\$215,930	\$335,213	\$176,600	\$70,562	\$67,582	\$5,038	\$40	\$400	\$2	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$255,166	\$148,240	\$26,497	\$41,134	\$21,671	\$8,659	\$8,293	\$618	\$5	\$49	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$100,636	\$58,465	\$10,450	\$16,223	\$8,547	\$3,415	\$3,271	\$244	\$2	\$19	\$0	\$0
Total	\$2,657,583	\$1,543,937	\$275,968	\$428,417	\$225,702	\$90,182	\$86,373	\$6,439	\$51	\$512	\$2	\$0
Acct 1850 - Line Transformers - Gross Assets	\$122,963,220	\$77,803,478	\$13,256,965	\$22,132,328	\$3,851,073	\$0	\$5,488,099	\$397,028	\$0	\$34,247	\$0	\$0
Acct 1815 - 1855	\$689,937,641	\$405,358,677	\$71,036,310	\$108,020,457	\$56,794,441	\$22,694,766	\$24,097,757	\$1,785,736	\$14,116	\$134,788	\$593	\$0

Appendix E - Payments in Lieu of Taxes (PILs) Model



Income Tax/PILs Workform for 2015 Filers

Version 2.0

Utility Name	Hydro One Brampton Networks Inc.
Assigned EB Number	EB-2014-0083
Name and Title	Scott Miller - Director of Customer Care
Phone Number	905-452-5504
Email Address	smiller@hydroonebrampton.com
Date	07-Oct-14
Last COS Re-based Year	2011

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

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

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



Income Tax/PILs Workform for 2015 Filers

[1. Info](#)

[A. Data Input Sheet](#)

[B. Tax Rates & Exemptions](#)

[C. Sch 8 Hist](#)

[D. Schedule 10 CEC Hist](#)

[E. Sch 13 Tax Reserves Hist](#)

[F. Sch 7-1 Loss Cfwd Hist](#)

[G. Adj. Taxable Income Historic](#)

[H. PILs,Tax Provision Historic](#)

[I. Schedule 8 CCA Bridge Year](#)

[J. Schedule 10 CEC Bridge Year](#)

[K. Sch 13 Tax Reserves Bridge](#)

[L. Sch 7-1 Loss Cfwd Bridge](#)

[M. Adj. Taxable Income Bridge](#)

[N. PILs,Tax Provision Bridge](#)

[O. Schedule 8 CCA Test Year](#)

[P. Schedule 10 CEC Test Year](#)

[Q Sch 13 Tax Reserve Test Year](#)

[R. Sch 7-1 Loss Cfwd](#)

[S. Taxable Income Test Year](#)

[T. PILs,Tax Provision](#)



Income Tax/PILs Workform for 2015 Filers

Rate Base

\$ 404,849,985

Return on Ratebase

Deemed ShortTerm Debt %
Deemed Long Term Debt %
Deemed Equity %

4.00%
56.00%
40.00%

T
U
V

\$ 16,193,999
\$ 226,715,992
\$ 161,939,994

$W = S * T$
 $X = S * U$
 $Y = S * V$

Short Term Interest Rate
Long Term Interest
Return on Equity (Regulatory Income)
Return on Rate Base

2.11%
6.12%
9.71%

Z
AA
AB

\$ 341,693
\$ 13,864,410
\$ 15,724,373
\$ 29,930,477

$AC = W * Z$
 $AD = X * AA$
 $AE = Y * AB$
 $AF = AC + AD + AE$

Questions that must be answered

- 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
No	No	No
No	No	No
No	No	No
No	No	No
No	No	No
Yes	Yes	Yes
No	No	No



Income Tax/PILs Workform for 2015 Filers

Tax Rates

Federal & Provincial As of June 20, 2012

Federal income tax

General corporate rate
Federal tax abatement
Adjusted federal rate

Rate reduction

Ontario income tax

Combined federal and Ontario

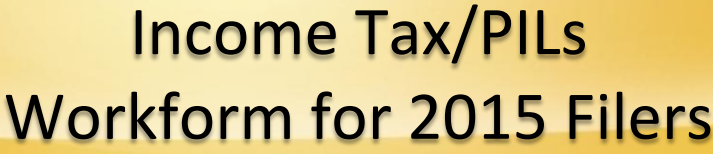
Federal & Ontario Small Business

Federal small business threshold
Ontario Small Business Threshold

Federal small business rate

Ontario small business rate

	Effective January-01-12	Effective January-01-13	Effective January-01-14	Effective January-01-15
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	-13.00%	-13.00%	-13.00%	-13.00%
	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%
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%



Class	Class Description	UCC End of Year Historic per tax returns	Less: Non- Distribution Portion	UCC Regulated Historic Year
1	Distribution System - post 1987	124,983,753		124,983,753
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	0		0
2	Distribution System - pre 1988	20,820,726		20,820,726
8	General Office/Stores Equip	370,405		370,405
10	Computer Hardware/ Vehicles	4,313,021		4,313,021
10.1	Certain Automobiles			0
12	Computer Software	177,050		177,050
13₁	Lease # 1			0
13₂	Lease #2			0
13₃	Lease # 3			0
13₄	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable			0
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment			0
45	Computers & Systems Software acq'd post Mar 22/04	15,783		15,783
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	131,839,814		131,839,814
50	Data Network Infrastructure Equipment - post Mar 2007	290,001		290,001
52	Computer Hardware and system software			0
95	CWIP			0
3	Buildings (before 1988)	1,685,881		1,685,881
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	284,496,435	0	284,496,435



Income Tax/PILs Workform for 2015 Filers

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital

9,415,250

Additions

Cost of Eligible Capital Property Acquired during Test Year

43,978

Other Adjustments

0

Subtotal

43,978

x 3/4 = 32,984

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

32,984

32,984

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

9,448,234

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Cumulative Eligible Capital Balance

9,448,234

Current Year Deduction

9,448,234

x 7% =

661,376

Cumulative Eligible Capital - Closing Balance

8,786,857



Income Tax/PILs Workform for 2015 Filers

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting purposes			
Reserve for doubtful accounts ss. 20(1)(l)			0
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
			0
Total	0	0	0
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts			0
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accumulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits	7,263,000		7,263,000
Provision for Environmental Costs	88,642		88,642
Restructuring Costs			0
Accrued Contingent Litigation Costs	25,000		25,000
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	988,489		988,489
			0
			0
Total	8,365,131	0	8,365,131



Income Tax/PILs Workform for 2015 Filers

Schedule 7-1 Loss Carry Forward - Historic

Corporation Loss Continuity and Application

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

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



Income Tax/PILs Workform for 2015 Filers

Adjusted Taxable Income - Historic Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	20,021,314		20,021,314
Additions:				
Interest and penalties on taxes	103			0
Amortization of tangible assets	104	12,910,689		12,910,689
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	1,087,894		1,087,894
Charitable donations	112			0
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	696		696
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	8,365,131		8,365,131
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	25,518		25,518
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			0
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				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292			0
Non-deductible penalties	293			0
	294			0
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Miscellaneous Tax Credits received		35,822		35,822
Contingent Liabilities				0



Income Tax/PILs Workform for 2015 Filers

Adjusted Taxable Income - Historic Year

				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
Total Additions		22,425,750	0	22,425,750
Deductions:				
Gain on disposal of assets per financial statements	401			0
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	19,096,060		19,096,060
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	661,376		661,376
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413			0
Reserves from financial statements - balance at beginning of year	414	7,979,129		7,979,129
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)		0		
Interest capitalized for accounting deducted for tax	390	849,528		849,528
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
OPEB capitalized for accounting - deducted for tax	393	272,117		272,117
	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)		36,803		36,803
Regulatory Asset and Liabilities (not recognized for tax)		2,885,942		2,885,942
Goodwill Tax Deduction (not part of RR)		1,350,851		1,350,851
				0
				0
				0
				0
				0
				0
Total Deductions		33,131,807	0	33,131,806
Net Income for Tax Purposes		9,315,258	0	9,315,258
Charitable donations from Schedule 2	311			0
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			0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
TAXABLE INCOME		9,315,258	0	9,315,258



PILs Tax Provision - Historic Year

Note: Input the actual information from the tax returns for the historic year.

Regulatory Taxable Income				Wires Only	
				\$	9,315,258 A
Ontario Income Taxes					
Income tax payable	Ontario Income Tax	11.50% B	\$	1,071,255 C = A * B	
Small business credit	Ontario Small Business Threshold	\$ 500,000 D			
	Rate reduction (negative)	E		F = D * E	
Ontario Income tax				\$	1,071,255 J = C + F
Combined Tax Rate and PILs		Effective Ontario Tax Rate	11.50%	K = J / A	
		Federal tax rate	15.00%	L	
		Combined tax rate		26.50%	M = K + L
Total Income Taxes				\$	2,468,543 N = A * M
	Investment Tax Credits				O
	Miscellaneous Tax Credits			\$	89,235 P
Total Tax Credits				\$	89,235 Q = O + P
Corporate PILs/Income Tax Provision for Historic Year				\$	2,379,308 R = N - Q



Class	Class Description	UCC Regulated Historic Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year CCA	UCC End of Bridge Year
1	Distribution System - post 1987	\$ 124,983,753	\$ 1,083,130		\$ 126,066,883	\$ 541,565	\$ 125,525,318	4%	\$ 5,021,013	\$ 121,045,870
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -	\$ -		\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 20,820,726	\$ -		\$ 20,820,726	\$ -	\$ 20,820,726	6%	\$ 1,249,244	\$ 19,571,483
8	General Office/Stores Equip	\$ 370,405	\$ 242,861		\$ 613,266	\$ 121,431	\$ 491,836	20%	\$ 98,367	\$ 514,899
10	Computer Hardware/ Vehicles	\$ 4,313,021	\$ 1,595,508		\$ 5,908,529	\$ 797,754	\$ 5,110,775	30%	\$ 1,533,232	\$ 4,375,296
10.1	Certain Automobiles		\$ -		\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 177,050	\$ 434,005		\$ 611,055	\$ 217,002	\$ 394,052	100%	\$ 394,052	\$ 217,002
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		\$ -		\$ -	\$ -	\$ -	8%	\$ -	\$ -
42	Fibre Optic Cable		\$ -		\$ -	\$ -	\$ -	12%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment		\$ -		\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment		\$ -		\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 15,783	\$ 144,614		\$ 160,397	\$ 72,307	\$ 88,090	45%	\$ 39,640	\$ 120,757
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)		\$ -		\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 131,839,814	\$ 22,443,014.18		\$ 154,282,828	\$ 11,221,507	\$ 143,061,321	8%	\$ 11,444,906	\$ 142,837,922
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 290,001	\$ -		\$ 290,001	\$ -	\$ 290,001	55%	\$ 159,501	\$ 130,500
52	Computer Hardware and system software		\$ -		\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
3	Buildings (before 1988)	\$ 1,685,881	\$ -		\$ 1,685,881	\$ -	\$ 1,685,881	5%	\$ 84,294	\$ 1,601,587
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
	TOTAL	\$ 284,496,435	\$ 25,943,132.30	\$ -	\$ 310,439,567	\$ 12,971,566	\$ 297,468,001		\$ 20,024,249	\$ 290,415,318



Income Tax/PILs Workform for 2015 Filers

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital		<div>8,786,857</div>	
Additions			
Cost of Eligible Capital Property Acquired during Test Year	149,904		
Other Adjustments	0		
Subtotal	149,904	x 3/4 =	112,428
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
			112,428
Amount transferred on amalgamation or wind-up of subsidiary	0		0
	Subtotal		<div>8,899,285</div>
Deductions			
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year			
Other Adjustments	0		
	Subtotal	x 3/4 =	0
Cumulative Eligible Capital Balance			8,899,285
Current Year Deduction		8,899,285 x 7% =	622,950
Cumulative Eligible Capital - Closing Balance			8,276,335



Income Tax/PILs Workform for 2015 Filers

Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

Description	Historic Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments		Balance for Bridge Year	Change During the Year	Disallowed Expenses
				Additions	Disposals			
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(l)	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:	0		0			0	0	
- Medical and Life Insurance	0		0			0	0	
- Short & Long-term Disability	0		0			0	0	
- Accumulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	7,263,000		7,263,000	300,000		7,563,000	300,000	
Provision for Environmental Costs	88,642		88,642			88,642	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	25,000		25,000			25,000	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	988,489		988,489		18,489	970,000	-18,489	
	0		0			0	0	
	0		0			0	0	
Total	8,365,131	0	8,365,131	300,000	18,489	8,646,642	281,511	0



Income Tax/PILs Workform for 2015 Filers

Corporation Loss Continuity and Application

Schedule 7-1 Loss Carry Forward - Bridge Year

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

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



Income Tax/PILs Workform for 2015 Filers

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Total for Regulated Utility
Income before PILs/Taxes	A	14,234,851
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets	104	13,051,783.90
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	729,250
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	1,000
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	8,646,642
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	11,000
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	
Other Additions		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
Depreciation in OMA	294	466,246
	295	
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 Miscellaneous Tax Credits received		89,235



Income Tax/PILs Workform for 2015 Filers

Adjusted Taxable Income - Bridge Year

Total Additions		22,995,157
Deductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	20,024,249
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10	405	622,950
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves claimed in current year	413	0
Reserves from financial statements - balance at beginning of year	414	8,365,131
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
<i>Capital contributions (capitalized for accounting - deducted for tax)</i>		3,653,000
Interest capitalized for accounting deducted for tax	390	915,971
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
OPEB Capitalized for accounting - deducted for tax	393	180,000
	394	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Total Deductions		33,761,301
Net Income for Tax Purposes		3,468,707
Charitable donations from Schedule 2	311	
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	
Non-capital losses of preceding taxation years from Schedule 4	331	
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
TAXABLE INCOME		3,468,707



Wires Only

\$	3,468,707	A
----	-----------	---

Ontario Income Taxes

11.50%

\$

\$ 398,901 **C = A * B**

Ontario Small Business Threshold Rate reduction

\$ 500,000

D

E

$$F = D * E$$

$$\boxed{\$ 398,901} \quad J = C + F$$

Effective Ontario Tax Rate
Federal tax rate
Combined tax rate

11.50%

$$K = J / A$$

15.00%

L

$$26.50\% \mathbf{M = K + L}$$

$$\text{\$ } 919,207 \quad N = A * M$$

O

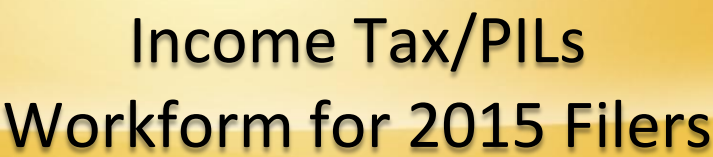
\$	87,800	P
----	--------	---

0	P
---	---

\$	87,800	Q = O + P
----	--------	-----------

$$\text{\$ } 831,407.29 \quad R = N - Q$$

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



Class	Class Description	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Test Year CCA	UCC End of Test Year
1	Distribution System - post 1987	\$ 121,045,870	\$ 1,230,230		\$ 122,276,100	\$ 615,115	\$ 121,660,985	4%	\$ 4,866,439	\$ 117,409,661
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -	\$ -		\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 19,571,483	\$ -		\$ 19,571,483	\$ -	\$ 19,571,483	6%	\$ 1,174,289	\$ 18,397,194
8	General Office/Stores Equip	\$ 514,899	\$ 243,917		\$ 758,816	\$ 121,959	\$ 636,858	20%	\$ 127,372	\$ 631,445
10	Computer Hardware/ Vehicles	\$ 4,375,296	\$ 2,560,967		\$ 6,936,263	\$ 1,280,483	\$ 5,655,780	30%	\$ 1,696,734	\$ 5,239,529
10.1	Certain Automobiles	\$ -	\$ -		\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 217,002	\$ 218,860		\$ 435,863	\$ 109,430	\$ 326,432	100%	\$ 326,432	\$ 109,430
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	\$ -	\$ -		\$ -	\$ -	\$ -	8%	\$ -	\$ -
42	Fibre Optic Cable	\$ -	\$ -		\$ -	\$ -	\$ -	12%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -	\$ -		\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -	\$ -		\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 120,757	\$ 148,003		\$ 268,759	\$ 74,001	\$ 194,758	45%	\$ 87,641	\$ 181,118
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ -	\$ -		\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 142,837,922	\$ 23,403,775.28		\$ 166,241,698	\$ 11,701,888	\$ 154,539,810	8%	\$ 12,363,185	\$ 153,878,513
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 130,500	\$ -		\$ 130,500	\$ -	\$ 130,500	55%	\$ 71,775	\$ 58,725
52	Computer Hardware and system software	\$ -	\$ -		\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ -	\$ -		\$ -	\$ -	\$ -	0%	\$ -	\$ -
3	Buildings (before 1988)	\$ 1,601,587	\$ -		\$ 1,601,587	\$ -	\$ 1,601,587	5%	\$ 80,079	\$ 1,521,508
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 290,415,318	\$ 27,805,752	\$ -	\$ 318,221,070	\$ 13,902,876	\$ 304,318,194		\$ 20,793,947	\$ 297,427,123



Income Tax/PILs Workform for 2015 Filers

Schedule 10 CEC - Test Year

Cumulative Eligible Capital

8,276,335

Additions

Cost of Eligible Capital Property Acquired during Test Year

220,385

Other Adjustments

0

Subtotal

220,385

x 3/4 = 165,288

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

165,288

165,288

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

8,441,624

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

8,441,624

Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")

8,441,624

x 7% =

590,914

Cumulative Eligible Capital - Closing Balance

7,850,710



Income Tax/PILs Workform for 2015 Filers

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
				Additions	Disposals			
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(l)	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:	0		0			0	0	
- Medical and Life Insurance	0		0			0	0	
-Short & Long-term Disability	0		0			0	0	
-Accumulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	7,563,000		7,563,000	300,000		7,863,000	300,000	
Provision for Environmental Costs	88,642		88,642			88,642	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	25,000		25,000			25,000	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	970,000		970,000			970,000	0	
	0		0			0	0	
	0		0			0	0	
Total	8,646,642	0	8,646,642	300,000	0	8,946,642	300,000	0



Income Tax/PILs Workform for 2015 Filers

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

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

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



Income Tax/PILs Workform for 2015 Filers

Taxable Income - Test Year

		Test Year Taxable Income
Net Income Before Taxes		15,724,373
	T2 S1 line #	
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets <i>2-4 ADJUSTED ACCOUNTING DATA P489</i>	104	13,795,343
Amortization of intangible assets <i>2-4 ADJUSTED ACCOUNTING DATA P490</i>	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	772,600
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	1,000
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	8,946,642
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	11,000
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	
<i>Other Additions: (please explain in detail the nature of the item)</i>		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
	294	
	295	
	296	
	297	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Miscellaneous Tax Credits received		87,800



Income Tax/PILs Workform for 2015 Filers

Taxable Income - Test Year

Depreciation included in OMA		545,869
Total Additions		24,160,254
Deductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	20,793,947
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10 CEC	405	590,914
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 beginning of year	414	8,646,642
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
<i>Other deductions: (Please explain in detail the nature of the item)</i>		
Interest capitalized for accounting deducted for tax	390	1,080,804
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
OPEB Capitalized for accounting - deducted for tax	393	180,000
	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)		
Capital contributions (capitalized for accounting - deducted for tax)		2,345,000



Income Tax/PILs Workform for 2015 Filers

Taxable Income - Test Year

Total Deductions		33,637,307
NET INCOME FOR TAX PURPOSES		6,247,321
Charitable donations	311	
Taxable dividends received under section 112 or 113	320	
Non-capital losses of preceding taxation years from Schedule 7-1	331	
Net-capital losses of preceding taxation years (Please show calculation)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
REGULATORY TAXABLE INCOME		6,247,321



PILs Tax Provision - Test Year

					Wires Only	
Regulatory Taxable Income					\$ 6,247,321	A
Ontario Income Taxes						
<i>Income tax payable</i>	Ontario Income Tax	11.50%	B	\$ 718,442	C = A * B	
<i>Small business credit</i>	Ontario Small Business Threshold	\$ 500,000	D			
	Rate reduction		E	\$ -	F = D * E	
<i>Ontario Income tax</i>					\$ 718,442	J = C + F
Combined Tax Rate and PILs						
	Effective Ontario Tax Rate	11.50%	K = J / A			
	Federal tax rate	15.00%	L			
	Combined tax rate			26.50%	M = K + L	
Total Income Taxes					\$ 1,655,540	N = A * M
	Investment Tax Credits					O
	Miscellaneous Tax Credits			\$ 87,800	P	
Total Tax Credits					\$ 87,800	Q = O + P
Corporate PILs/Income Tax Provision for Test Year					\$ 1,567,740	R = N - Q
Corporate PILs/Income Tax Provision Gross Up ¹					73.50%	S = 1 - M
					\$ 565,240	T = R / S - R
Income Tax (grossed-up)					\$ 2,132,979.66	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



Version 2.2

Utility Name	Hydro One Brampton Networks Inc.
Service Territory	(if applicable)
Assigned EB Number	EB-2014-0083
Name of Contact and Title	Scott Miller
Phone Number	905-452-5504
Email Address	SMiller@hydroonebrampton.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 preparing or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.



			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													
1	LV Variance Account	1550	\$331,894	-\$227,533				\$104,362	\$20,762	\$3,785			\$24,547
2	SM Entity Charge Variance	1551											
3	RSVA - Wholesale Market Service Charge	1580	-\$11,276,523	-\$996,285				-\$12,272,808	\$486,546	-\$132,595			\$353,952
4	RSVA - Retail Transmission Network Charge	1584	-\$830,779	\$652,975				-\$177,804	\$335,049	-\$7,286			\$327,763
5	RSVA - Retail Transmission Connection Charge	1586	-\$1,627,656	-\$690,773				-\$2,318,429	\$227,464	-\$19,968			\$207,496
6	RSVA - Power (excluding Global Adjustment)	1588	-\$1,254,314	\$146,186				-\$1,108,129	\$165,591	-\$13,013			\$152,578
7	RSVA - Global Adjustment	1589	\$1,943,951	\$4,556,290				\$6,500,241	-\$71,390	\$40,605			-\$30,785
8	Recovery of Regulatory Asset Balances	1590	-\$371,400	-\$62,384				-\$433,784	-\$232,182	\$62,173			-\$170,009
9	Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0					\$0	\$0				\$0
10	Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0					\$0	\$0				\$0
11	Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0					\$0	\$0				\$0
12	Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings ⁷	1595	\$0					\$0	\$0				\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)			-\$13,084,827	\$3,378,477		\$0	\$0	-\$9,706,350	\$931,840	-\$66,299	\$0	\$0	\$865,542
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			-\$15,028,778	-\$1,177,813		\$0	\$0	-\$16,206,592	\$1,003,231	-\$106,904	\$0	\$0	\$896,327
RSVA - Global Adjustment			1589	\$1,943,951	\$4,556,290	\$0	\$0	\$6,500,241	-\$71,390	\$40,605	\$0	\$0	-\$30,785
Group 2 Accounts													
12	Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	-\$1,154,169					-\$1,154,169	\$124,758	-\$553			\$124,205
13	Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$1,237,439					\$1,237,439	\$0				\$0
14	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0	\$441,817				\$441,817	\$0	\$132			\$132
15	Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0						\$0				
	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery												
16	Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0						\$0				
	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery												
17	Carrying Charges	1508	\$0						\$0				
18	Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508	\$0						\$0				
19	Other Regulatory Assets - Sub-Account - Other ⁴	1508	-\$131,868					-\$131,868	\$1				\$1
20	Retail Cost Variance Account - Retail	1518	\$54,766	\$13,503				\$68,268	\$42,705	\$667			\$43,373
21	Misc. Deferred Debits	1525	\$0					\$0	\$0				\$0
22	Renewable Generation Connection Capital Deferral Account	1531						\$0	\$0				\$0
23	Renewable Generation Connection OM&A Deferral Account	1532						\$0	\$0				\$0
24	Renewable Generation Connection Funding Adder Deferral Account	1533						\$0	\$0				\$0
25	Smart Grid Capital Deferral Account	1534						\$0	\$0				\$0
26	Smart Grid OM&A Deferral Account	1535						\$0	\$0				\$0
27	Smart Grid Funding Adder Deferral Account	1536						\$0	\$0				\$0
28	Retail Cost Variance Account - STR	1548	\$868	\$242				\$1,109	\$8,973	\$16			\$8,989
29	Board-Approved CDM Variance Account	1567											
30	Extra-Ordinary Event Costs	1572	\$0					\$0	\$0				\$0
31	Deferred Rate Impact Amounts	1574	\$0					\$0	\$0				\$0
32	RSVA - One-time	1582	\$985,472					\$985,472	\$360,516	\$11,210			\$371,725
33	Other Deferred Credits	2425	\$0					\$0	\$0				\$0
Group 2 Sub-Total			\$992,508	\$455,562		\$0	\$0	\$1,448,070	\$536,953	\$11,472	\$0	\$0	\$548,425
34	Deferred Payments in Lieu of Taxes	1562	-\$6,141,600	\$5,297,214				-\$844,386	-\$1,825,574	-\$20,420			-\$1,845,994
35	PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$558,645					-\$558,645	-\$37,668	-\$6,355			-\$44,023
36	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)			-\$18,792,564	\$9,131,252		\$0	\$0	-\$9,661,311	-\$394,449	-\$81,601	\$0	\$0	-\$476,050

			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
37	LRAM Variance Account	1568										
Total including Account 1568			-\$18,792,564	\$9,131,252	\$0	\$0	-\$9,661,311	-\$394,449	-\$81,601	\$0	\$0	-\$476,050
38	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555	\$9,583,172	\$7,693,559			\$17,276,730	\$266,638	\$132,276			\$398,914
39	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	-\$1,732,662	-\$1,401,576			-\$3,134,238	\$0				\$0
40	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555	\$1,345,568	\$995,072			\$2,340,640	\$0				\$0
41	Smart Meter OM&A Variance ¹⁰	1556	\$638,032	\$1,293,921			\$1,931,953	\$18,237	\$13,263			\$31,500
42	IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575										
43	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:												
44	Deferred PILs Contra Account ⁵	1563	\$6,141,600	-\$5,297,214			\$844,386	\$1,825,574	\$20,420			\$1,845,994
45	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$0				\$0	\$0				\$0
46	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

¹ Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, etc.

^{1A} Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2006 EDR and account 1595 during the 2008 EDR and subsequent years as ordered by the Board.

² Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

³ For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

⁴ Please describe "other" components of 1508 and add more component lines if necessary.

⁵ 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.

⁶ If the LDC's 2014 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved

⁷ Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or refund) period has been completed. If the recovery (or refund) period has not been completed, include the balances in Account 1595 on a memo basis only (line 85).

⁸ As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit: "By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January 1, 2011 will require a variance account for OCEB purposes... The Board expects that any principal balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the monthly settlement process with the IESO or the host distributor, as applicable.

⁹ riders. In the "Other Adjustments during Q4 2013" column of the continuity schedule, please enter the amounts to

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)



		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	\$104,362	-\$28,603	\$104,362	\$0	-\$28,603	\$24,547	\$99	\$24,547	\$0	\$99
SM Entity Charge Variance	1551										
RSVA - Wholesale Market Service Charge	1580	-\$12,272,808	-\$3,934,482	-\$12,272,808	\$0	-\$3,934,482	\$353,952	-\$39,415	\$353,952	\$0	-\$39,415
RSVA - Retail Transmission Network Charge	1584	-\$177,804	\$1,462,389	-\$177,804	\$0	\$1,462,389	\$327,763	\$8,175	\$327,763	\$0	\$8,175
RSVA - Retail Transmission Connection Charge	1586	-\$2,318,429	\$85,754	-\$2,318,429	\$0	\$85,754	\$207,496	-\$2,845	\$207,496	\$0	-\$2,845
RSVA - Power (excluding Global Adjustment)	1588	-\$1,108,129	-\$329,879	-\$1,108,129	\$0	-\$329,879	\$152,578	-\$2,024	\$152,578	\$0	-\$2,024
RSVA - Global Adjustment	1589	\$6,500,241	\$694,944	\$6,500,241	\$0	\$694,944	-\$30,785	-\$58	-\$30,785	\$0	-\$58
Recovery of Regulatory Asset Balances	1590	-\$433,784	\$0	-\$433,784	\$0	\$0	-\$170,009	\$0	-\$170,009	\$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	\$2,782,423	\$9,706,350	\$0	-\$6,923,927	\$0	-\$51,627	-\$865,542	\$0	\$813,914
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings ⁷	1595	\$0				\$0	\$0				\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$9,706,350	\$732,547	\$0	\$0	-\$8,973,803	\$865,542	-\$87,696	\$0	\$0	\$777,845
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$16,206,592	\$37,603	-\$6,500,241	\$0	-\$9,668,747	\$896,327	-\$87,638	\$30,785	\$0	\$777,904
RSVA - Global Adjustment	1589	\$6,500,241	\$694,944	\$6,500,241	\$0	\$694,944	-\$30,785	-\$58	-\$30,785	\$0	-\$58
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	-\$1,154,169				-\$1,154,169	\$124,205	-\$370			\$123,835
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$1,237,439				\$1,237,439	\$0				\$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$441,817	\$325,096			\$766,913	\$132	\$5,147			\$5,279
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	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Carrying Charges	1508										
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508										
Other Regulatory Assets - Sub-Account - Other ⁴	1508	-\$131,868				-\$131,868	\$1				\$1
Retail Cost Variance Account - Retail	1518	\$68,268	\$20,660			\$88,929	\$43,373	\$611			\$43,984
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		\$624,313			\$624,313	\$0	\$3,584			\$3,584
Smart Grid OM&A Deferral Account	1535		\$16,255			\$16,255	\$0	\$87			\$87
Smart Grid Funding Adder Deferral Account	1536					\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$1,109	\$480			\$1,589	\$8,989	-\$42			\$8,947
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
RSVA - One-time	1582	\$985,472				\$985,472	\$371,725	\$7,859			\$379,585
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$1,448,070	\$986,805	\$0	\$0	\$2,434,874	\$548,425	\$16,877	\$0	\$0	\$565,302
Deferred Payments in Lieu of Taxes	1562	-\$844,386				-\$844,386	-\$1,845,994	-\$6,734			-\$1,852,728
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$558,645				-\$558,645	-\$44,023	-\$4,458			-\$48,481
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0	-\$28,532			-\$28,532	\$0	-\$285			-\$285
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$9,661,311	\$1,690,820	\$0	\$0	-\$7,970,491	-\$476,050	-\$82,297	\$0	\$0	-\$558,347

		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										
Total including Account 1568		-\$9,661,311	\$1,690,820	\$0	\$0	-\$7,970,491	-\$476,050	-\$82,297	\$0	\$0	-\$558,347
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555	\$17,276,730	\$2,125,932			\$19,402,662	\$398,914	\$106,648			\$505,562
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	-\$3,134,238	-\$1,576,766			-\$4,711,005	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555	\$2,340,640	\$86,053			\$2,426,693	\$0				\$0
Smart Meter OM&A Variance ¹⁰	1556	\$1,931,953	\$1,724,979			\$3,656,932	\$31,500	\$21,246			\$52,746
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575										
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576										
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account ⁵	1563	\$844,386				\$844,386	\$1,845,994	\$6,734			\$1,852,728
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

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition co Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approve For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the t Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes t If the LDC's 2014 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recover 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 anticipate that licensed distributors that cannot adapt their invoices as of Jar balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" riders. In the "Other Adjustments during Q4 2013" column of the continuity schedule, please enter the amounts to Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Var Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



2011											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions Debit/ (Credit) during 2011 excluding interest and adjustments 3	Board-Approved Disposition during 2011	Adjustments during 2010 - other 2	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other 2	Closing Interest Amounts as of Dec-31-11
Group 1 Accounts											
LV Variance Account	1550	-\$28,603	\$95,769	\$0	\$0	\$67,167	\$99	\$12	\$0	\$0	\$111
SM Entity Charge Variance	1551										
RSVA - Wholesale Market Service Charge	1580	-\$3,934,482	-\$3,882,936	\$0	\$0	-\$7,817,418	-\$39,415	-\$84,284	\$0	\$0	-\$123,699
RSVA - Retail Transmission Network Charge	1584	\$1,462,389	\$1,340,439	\$0	\$0	\$2,802,828	\$8,175	\$33,031	\$0	\$0	\$41,206
RSVA - Retail Transmission Connection Charge	1586	\$85,754	\$708,667	\$0	\$0	\$794,421	-\$2,845	\$5,224	\$0	\$0	\$2,380
RSVA - Power (excluding Global Adjustment)	1588	-\$329,879	-\$99,234	\$0	\$0	-\$429,113	-\$2,024	-\$4,372	\$0	\$0	-\$6,396
RSVA - Global Adjustment	1589	\$694,944	\$4,198,490	\$0	\$0	\$4,893,434	-\$58	\$22,241	\$0	\$0	\$22,183
Recovery of Regulatory Asset Balances	1590	\$0	\$0	\$0	\$0	\$0	-\$0	\$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	-\$6,923,927	\$4,535,221	\$0	\$0	-\$2,388,707	\$813,914	-\$69,381	\$0	\$0	\$744,533
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0	-\$890,780	-\$757,933	\$0	-\$132,848	\$0	-\$186,598	-\$198,149	\$0	\$11,551
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings ⁷	1595	\$0				\$0	\$0				\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$8,973,803	\$6,005,634	-\$757,933	\$0	-\$2,210,236	\$777,845	-\$284,128	-\$198,149	\$0	\$691,866
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$9,668,747	\$1,807,144	-\$757,933	\$0	-\$7,103,671	\$777,904	-\$306,369	-\$198,149	\$0	\$669,684
RSVA - Global Adjustment	1589	\$694,944	\$4,198,490	\$0	\$0	\$4,893,434	-\$58	\$22,241	\$0	\$0	\$22,183
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	-\$1,154,169		-\$1,154,169		\$0	\$123,835		\$123,835		\$0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$1,237,439		\$1,237,439		\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$766,913	\$136,888			\$903,801	\$5,279	\$12,072			\$17,350
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	1508					\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508					\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508		\$1,721,835			\$1,721,835	\$0	\$126,367			\$126,367
Other Regulatory Assets - Sub-Account - Other ⁴	1508	-\$131,868	\$253,531	\$121,663		\$0	\$1	-\$252,031	-\$252,030		\$0
Retail Cost Variance Account - Retail	1518	\$88,929	\$52,545	\$65,359		\$76,114	\$43,984	\$3,414	\$46,664		\$734
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Renewable Generation Connection Capital Deferral Account	1531	\$0	\$572,062			\$572,062	\$0	\$11,951			\$11,951
Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$43,558			\$43,558	\$0	\$499			\$499
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	-\$199,733			-\$199,733	\$0	-\$1,106			-\$1,106
Smart Grid Capital Deferral Account	1534	\$624,313	-\$32,509			\$591,804	\$3,584	\$8,818			\$12,402
Smart Grid OM&A Deferral Account	1535	\$16,255	\$32,509			\$48,764	\$87	\$454			\$542
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$1,589	\$4,088	\$1,098		\$4,580	\$8,947	\$44	\$9,007		-\$16
Board-Approved CDM Variance Account	1567	\$0				\$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	\$985,472	\$59,714	\$1,045,187		\$0	\$379,585	-\$61,804	\$317,780		-\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$2,434,874	\$2,644,488	\$1,316,578	\$0	\$3,762,785	\$565,302	-\$151,322	\$245,256	\$0	\$168,724
Deferred Payments in Lieu of Taxes	1562	-\$844,386	-\$2,767,795			-\$3,612,181	-\$1,852,728	\$1,789,480			-\$63,248
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$558,645		-\$558,645		\$0	-\$48,481	-\$1,548	-\$47,107		-\$2,922
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$28,532				-\$28,532					\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$7,970,491	\$5,882,327	\$0	\$0	-\$2,088,164	-\$558,062	\$1,352,482	-\$0	\$0	\$794,420

		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
LRAM Variance Account	1568					\$0					\$0
Total including Account 1568		-\$7,970,491	\$5,882,327	\$0	\$0	-\$2,088,164	-\$558,062	\$1,352,482	-\$0	\$0	\$794,420
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555	\$19,402,662	\$3,344,215	\$17,276,730		\$5,470,148	\$505,562	\$25,640	\$398,914	-\$91,513	\$40,775
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	-\$4,711,005	-\$2,159,707	-\$3,134,238	\$54,524	-\$3,681,949	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555	\$2,426,693	-\$736,180			\$1,690,513	\$0	\$32,333			\$32,333
Smart Meter OM&A Variance ¹⁰	1556	\$3,656,932	\$479,627	\$1,931,953		\$2,204,606	\$52,746	\$27,611	\$31,500	-\$14,361	\$34,495
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575										
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576										
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account ⁵	1563	\$844,386	\$2,767,795			\$3,612,181	\$1,852,728	-\$1,789,480			\$63,248
PILs and Tax Variance for 2006 and Subsequent Years -	1592	\$0				\$0	\$0				\$0
Sub-Account HST/OVAT Contra Account											
Disposition and Recovery of Regulatory Balances ⁷	1595	\$0				\$0	\$0				\$0

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		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions Debit/ (Credit) during 2012 excluding interest and adjustments ³	Board-Approved Disposition during 2012	Adjustments during 2012 - other ²	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
Group 1 Accounts											
LV Variance Account	1550	\$67,167	\$129,688			\$196,854	\$111	\$1,935			\$2,045
SM Entity Charge Variance	1551										
RSVA - Wholesale Market Service Charge	1580	-\$7,817,418	-\$4,935,145			-\$12,752,563	-\$123,699	-\$148,595			-\$272,294
RSVA - Retail Transmission Network Charge	1584	\$2,802,828	-\$131,628			\$2,671,200	\$41,206	\$40,723			\$81,928
RSVA - Retail Transmission Connection Charge	1586	\$794,421	-\$15,978			\$778,443	\$2,380	\$12,856			\$15,235
RSVA - Power (excluding Global Adjustment)	1588	-\$429,113	-\$414,329			-\$843,443	-\$6,396	-\$18,709			-\$25,105
RSVA - Global Adjustment	1589	\$4,893,434	-\$2,946,122			\$1,947,312	\$22,183	\$26,117			\$48,300
Recovery of Regulatory Asset Balances	1590	\$0	\$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	-\$2,388,707	\$2,601,536			\$212,829	\$744,533	-\$874,564			-\$130,032
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	-\$132,848	\$97,294	\$98,295		-\$133,849	\$11,551	-\$4,437			\$7,114
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings ⁷	1595	\$0				\$0	\$0				\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$2,210,236	-\$5,614,685	\$98,295	\$0	-\$7,923,216	\$691,866	-\$964,675	\$0	\$0	-\$272,809
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$7,103,671	-\$2,668,563	\$98,295	\$0	-\$9,870,528	\$669,684	-\$990,792	\$0	\$0	-\$321,108
RSVA - Global Adjustment	1589	\$4,893,434	-\$2,946,122	\$0	\$0	\$1,947,312	\$22,183	\$26,117	\$0	\$0	\$48,300
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$903,801	\$12,589			\$916,390	\$17,350	\$13,351			\$30,701
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	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Carrying Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508	\$1,721,835	-\$2,005,816			-\$283,981	\$126,367	\$11,853			\$138,220
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$76,114	\$14,065			\$90,179	\$734	\$1,382			\$2,117
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Renewable Generation Connection Capital Deferral Account	1531	\$572,062	-\$23,976			\$548,086	\$11,951	\$8,248			\$20,198
Renewable Generation Connection OM&A Deferral Account	1532	\$43,558	\$28,036			\$71,594	\$499	\$829			\$1,328
Renewable Generation Connection Funding Adder Deferral Account	1533	-\$199,733	-\$201,042			-\$400,775	-\$1,106	-\$4,292			-\$5,398
Smart Grid Capital Deferral Account	1534	\$591,804	-\$32,509			\$559,295	\$12,402	\$8,480			\$20,883
Smart Grid OM&A Deferral Account	1535	\$48,764	\$32,509			\$81,273	\$542	\$936			\$1,478
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$4,580	\$1,580			\$6,159	-\$16	\$95			\$79
Board-Approved CDM Variance Account	1567	\$0				\$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
Group 2 Sub-Total		\$3,762,785	-\$2,174,565	\$0	\$0	\$1,588,220	\$168,724	\$40,882	\$0	\$0	\$209,606
Deferred Payments in Lieu of Taxes	1562	-\$3,612,181		-\$3,612,181		\$0	-\$63,248	-\$63,248			\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	-\$2,922	\$2,921.76			-\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$28,532				-\$28,532	\$0	-\$3,345			-\$3,345
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$2,088,164	-\$7,789,249	-\$3,513,886	\$0	-\$6,363,528	\$794,420	-\$924,216	-\$63,248	\$0	-\$66,548

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions Debit/ (Credit) during 2012 excluding interest and adjustments ³	Board-Approved Disposition during 2012	Adjustments during 2012 - other ²	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
LRAM Variance Account	1568	\$0	\$227,951			\$227,951	\$0	\$1,834			\$1,834
Total including Account 1568		-\$2,088,164	-\$7,561,298	-\$3,513,886	\$0	-\$6,135,577	\$794,420	-\$922,382	-\$63,248	\$0	-\$64,713
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555	\$5,470,148	-\$738,808			\$4,731,339	\$40,775	\$22,257			\$63,032
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	-\$3,681,949	-\$108,306			-\$3,790,255	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555	\$1,690,513	-\$1,151,489			\$539,025	\$32,333	\$16,408			\$48,741
Smart Meter OM&A Variance ¹⁰	1556	\$2,204,606	\$683,845			\$2,888,450	\$34,495	\$37,231			\$71,726
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575										
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576										
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account ⁵	1563	\$3,612,181		\$3,612,181		-\$0	\$63,248		\$63,248		\$0
PILs and Tax Variance for 2006 and Subsequent Years -	1592	\$0				\$0	\$0				\$0
Sub-Account HST/OVAT Contra Account											
Disposition and Recovery of Regulatory Balances ⁷	1595	\$0				\$0	\$0				\$0

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		2013												
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions Debit/ (Credit) during 2013 excluding interest and adjustments ³	Board-Approved Disposition during 2013	Other 2 Adjustments during Q1 2013	Other 2 Adjustments during Q2 2013	Other 2 Adjustments during Q3 2013	Other 2 Adjustments during Q4 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	Board-Approved Disposition during 2013	Adjustments during 2013 - other ²	Closing Interest Amounts as of Dec-31-13
Group 1 Accounts														
LV Variance Account	1550	\$196,854	\$159,067	\$196,854					\$159,067	\$2,045	\$3,890	\$4,939		\$996
SM Entity Charge Variance	1551	\$0	-\$44,466						-\$44,466	\$0				\$0
RSVA - Wholesale Market Service Charge	1580	-\$12,752,563	-\$2,481,579	-\$12,752,563					-\$2,481,579	-\$272,294	-\$209,914	-\$459,757		-\$22,451
RSVA - Retail Transmission Network Charge	1584	\$2,671,200	\$1,048,861	\$2,671,200					\$1,048,861	\$81,928	\$43,640	\$121,195		\$4,373
RSVA - Retail Transmission Connection Charge	1586	\$778,443	-\$300,105	\$778,443					-\$300,105	\$15,235	\$7,917	\$26,678		-\$3,526
RSVA - Power (excluding Global Adjustment)	1588	-\$843,443	-\$1,530,584	-\$843,443					-\$1,530,584	-\$25,105	-\$30,855	-\$37,504		-\$18,456
RSVA - Global Adjustment	1589	\$1,947,312	\$3,459,067	\$1,947,312					\$3,459,067	\$48,300	\$67,181	\$76,925		\$38,556
Recovery of Regulatory Asset Balances	1590	\$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	\$212,829		\$212,829					\$0	-\$130,032	\$3,128	-\$126,904		\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	-\$133,849		-\$133,849					\$0	\$7,114	-\$1,967	\$5,147		\$0
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings ⁷	1595	\$0	-\$86,304						-\$86,304	\$0				\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$7,923,216	\$223,958	-\$7,923,216	\$0	\$0	\$0	\$0	\$223,958	-\$272,809	-\$116,980	-\$389,281	\$0	-\$508
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$9,870,528	-\$3,235,110	-\$9,870,528	\$0	\$0	\$0	\$0	-\$3,235,110	-\$321,108	-\$184,161	-\$466,205	\$0	-\$39,064
RSVA - Global Adjustment	1589	\$1,947,312	\$3,459,067	\$1,947,312	\$0	\$0	\$0	\$0	\$3,459,067	\$48,300	\$67,181	\$76,925	\$0	\$38,556
Group 2 Accounts														
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0							\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0							\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$916,390							\$916,390	\$30,701	\$13,471			\$44,172
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	1508	\$0							\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery														
Carrying Charges	1508	\$0							\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508	-\$283,981	\$283,981						\$0	\$138,220	-\$138,220			-\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0							\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$90,179	\$6,748						\$96,926	\$2,117	\$1,367			\$3,484
Misc. Deferred Debits	1525	\$0							\$0	\$0				\$0
Renewable Generation Connection Capital Deferral Account	1531	\$548,086	-\$548,086						\$0	\$20,198	-\$20,198			\$0
Renewable Generation Connection OM&A Deferral Account	1532	\$71,594	\$61,331						\$132,924.11	\$1,328	-\$253			\$1,075
Renewable Generation Connection Funding Adder Deferral Account	1533	-\$400,775	-\$198,743						-\$599,517.54	-\$5,398	-\$7,222			-\$12,619
Smart Grid Capital Deferral Account	1534	\$559,295	-\$15,671						\$543,624.29	\$20,883	\$8,116			\$28,999
Smart Grid OM&A Deferral Account	1535	\$81,273	\$32,679						\$113,952.28	\$1,478	\$1,415			\$2,892
Smart Grid Funding Adder Deferral Account	1536	\$0							\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$6,159	\$373						\$6,532	\$79	\$93			\$172
Board-Approved CDM Variance Account	1567	\$0							\$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
Group 2 Sub-Total		\$1,588,220	-\$377,388	\$0	\$0	\$0	\$0	\$0	\$1,210,832	\$209,606	-\$141,430	\$0	\$0	\$68,175
Deferred Payments in Lieu of Taxes	1562	\$0							\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0							\$0	-\$0	\$0			-\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$28,532							-\$28,532	-\$3,345	-\$419			-\$3,764
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$6,363,528	-\$153,430	-\$7,923,216	\$0	\$0	\$0	\$0	\$1,406,257	-\$66,548	-\$258,830	-\$389,281	\$0	\$63,903

		2013												
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions Debit / (Credit) during 2013 excluding interest and adjustments ³	Board-Approved Disposition during 2013	Other 2 Adjustments during Q1 2013	Other 2 Adjustments during Q2 2013	Other 2 Adjustments during Q3 2013	Other 2 Adjustments during Q4 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	Board-Approved Disposition during 2013	Adjustments during 2013 - other ²	Closing Interest Amounts as of Dec-31-13
LRAM Variance Account	1568	\$227,951	\$76,637						\$304,588	\$1,834	\$808			\$2,643
Total including Account 1568		-\$6,135,577	-\$76,793	-\$7,923,216	\$0	\$0	\$0	\$0	\$1,710,846	-\$64,713	-\$258,022	-\$389,281	\$0	\$66,545
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555	\$4,731,339	-\$4,731,339						-\$0	\$63,032	-\$63,032			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	-\$3,790,255	\$3,790,255						-\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555	\$539,025	-\$73,675						\$465,350	\$48,741	\$7,606			\$56,347
Smart Meter OM&A Variance ¹⁰	1556	\$2,888,450	-\$2,888,450						\$0	\$71,726	-\$71,726			\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575								\$0	\$0				\$0
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576		\$2,683,976					\$1,786,740	\$4,470,717	\$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				\$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	\$23	\$7,923,216					-\$7,923,193			\$389,281		-\$389,281

For all Board-Approved dispositions, please ensure that the disposition amount has the

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition co Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approve For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the t Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes t If the LDC's 2014 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recover 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 anticipate that licensed distributors that cannot adapt their invoices as of Jar balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" riders. In the "Other Adjustments during Q4 2013" column of the continuity schedule, please enter the amounts to Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Var Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



		2014					Projected Interest on Dec-31-13 Balances			2.1.7 RRR	
Account Descriptions	Account Number	Principal Disposition during 2014 - instructed by Board	Interest Disposition during 2014 - instructed by Board	Closing Principal Balances as of Dec 31-13 Adjusted for Dispositions during 2014	Closing Interest Balances as of Dec 31-13 Adjusted for Dispositions during 2014	Forecasted Transactions Debit/ (Credit) during 2014 (excluding interest)	Projected Interest from Jan 1, 2014 to December 31, 2014 on Dec 31 -13 balance adjusted for disposition during 2014 ⁶	Projected Interest from January 1, 2014 to April 30, 2014 on Dec 31 -13 balance adjusted for disposition during 2014 ⁶	Total Claim	As of Dec 31-13	Variance RRR vs. 2013 Balance (Principal + Interest)
Group 1 Accounts											
LV Variance Account	1550			\$159,067	\$996		\$2,338		\$162,401	\$160,063	\$0
SM Entity Charge Variance	1551			-\$44,466	\$0		-\$654		-\$45,120	-\$44,466	\$0
RSVA - Wholesale Market Service Charge	1580			-\$2,481,579	-\$22,451		-\$36,479		-\$2,540,509	-\$2,504,030	\$0
RSVA - Retail Transmission Network Charge	1584			\$1,048,861	\$4,373		\$15,418		\$1,068,653	\$1,053,234	\$0
RSVA - Retail Transmission Connection Charge	1586			-\$300,105	-\$3,526		-\$4,412		-\$308,042	-\$303,631	\$0
RSVA - Power (excluding Global Adjustment)	1588			-\$1,530,584	-\$18,456		-\$22,500		-\$1,571,539	-\$1,549,040	\$0
RSVA - Global Adjustment	1589			\$3,459,067	\$38,556		\$50,848		\$3,548,471	\$3,497,623	\$0
Recovery of Regulatory Asset Balances	1590			\$0	-\$0		\$0		\$0		-\$0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595			\$0	\$0		\$0		\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595			\$0	\$0		\$0		\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595			\$0	\$0		\$0		\$0		-\$0
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings ⁷	1595			-\$86,304	\$0		-\$1,268.67		-\$87,573	-\$86,304	\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$223,958	-\$508		\$3,292	\$0	\$226,742	\$223,450	-\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	-\$3,235,110	-\$39,064		-\$47,556	\$0	-\$3,321,730	-\$3,274,173	\$0
RSVA - Global Adjustment	1589	\$0	\$0	\$3,459,067	\$38,556		\$50,848	\$0	\$3,548,471	\$3,497,623	\$0
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		\$0		\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$916,390	\$44,172		\$13,471		\$974,033	\$960,562	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0	\$0		\$0		\$0		\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act ⁸	1508			\$0	\$0		\$0		\$0		\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Carrying Charges	1508			\$0	\$0		\$0		\$0		\$0
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508			\$0	-\$0		\$0		\$0	\$6	\$6
Other Regulatory Assets - Sub-Account - Other ⁴	1508			\$0	\$0		\$0		\$0		-\$0
Retail Cost Variance Account - Retail	1518			\$96,926	\$3,484		\$1,425		\$101,835	\$100,410	-\$0
Misc. Deferred Debits	1525			\$0	\$0		\$0		\$0	\$0	\$0
Renewable Generation Connection Capital Deferral Account	1531			\$0	\$0		\$0		\$0	\$0	-\$0
Renewable Generation Connection OM&A Deferral Account	1532			\$132,924	\$1,075		\$1,954		\$135,953	\$133,999	\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			-\$599,518	-\$12,619		-\$8,813		-\$620,950	-\$612,137	\$0
Smart Grid Capital Deferral Account	1534			\$543,624	\$28,999		\$7,991		\$580,614	\$572,623	-\$0
Smart Grid OM&A Deferral Account	1535			\$113,952	\$2,892		\$1,675		\$118,520	\$116,845	\$0
Smart Grid Funding Adder Deferral Account	1536			\$0	\$0		\$0		\$0	\$0	\$0
Retail Cost Variance Account - STR	1548			\$6,532	\$172		\$96		\$6,800	\$6,704	\$0
Board-Approved CDM Variance Account	1567			\$0	\$0		\$0		\$0	\$0	\$0
Extra-Ordinary Event Costs	1572			\$0	\$0		\$0		\$0	\$0	\$0
Deferred Rate Impact Amounts	1574			\$0	\$0		\$0		\$0	\$0	\$0
RSVA - One-time	1582			\$0	-\$0		\$0		\$0	\$0	-\$0
Other Deferred Credits	2425			\$0	\$0		\$0		\$0	\$0	\$0
Group 2 Sub-Total		\$0	\$0	\$1,210,832	\$68,175	\$0	\$17,799	\$0	\$1,296,806	\$1,279,013	\$6
Deferred Payments in Lieu of Taxes	1562			\$0	\$0		\$0		\$0	\$0	-\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0	-\$0		\$0		-\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			-\$28,532	-\$3,764		-\$419		-\$32,716	-\$32,296	\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$0	\$1,406,257	\$63,903	\$0	\$20,672	\$0	\$1,490,832	\$1,470,166	\$6

		2014				Projected Interest on Dec-31-13 Balances			2.1.7 RRR		
Account Descriptions	Account Number	Principal Disposition during 2014 - instructed by Board	Interest Disposition during 2014 - instructed by Board	Closing Principal Balances as of Dec 31-13 Adjusted for Dispositions during 2014	Closing Interest Balances as of Dec 31-13 Adjusted for Dispositions during 2014	Forecasted Transactions Debit/ (Credit) during 2014 (excluding interest)	Projected Interest from Jan 1, 2014 to December 31, 2014 on Dec 31 -13 balance adjusted for disposition during 2014 ⁶	Projected Interest from January 1, 2014 to April 30, 2014 on Dec 31 -13 balance adjusted for disposition during 2014 ⁶	Total Claim	As of Dec 31-13	Variance RRR vs. 2013 Balance (Principal + Interest)
LRAM Variance Account	1568			\$304,588	\$2,643	\$221,492	\$6,269		\$534,992	\$307,231	\$0
Total including Account 1568		\$0	\$0	\$1,710,846	\$66,545	\$221,492	\$26,941	\$0	\$2,025,824	\$1,777,397	\$6
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555			-\$0	\$0		-\$0		-\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555			-\$0	\$0		-\$0		-\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555			\$465,350	\$56,347		\$6,841		\$528,538	\$521,697	\$0
Smart Meter OM&A Variance ¹⁰	1556			\$0	\$0		\$0		\$0		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575			\$0	\$0		\$0		\$0	\$0	\$0
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576			\$4,470,717	\$0	\$2,151,586	\$0		\$6,622,303	\$2,683,976	-\$1,786,740
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account ⁵	1563			-\$0	\$0		-\$0		-\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592			\$0	\$0		\$0		\$0	\$0	\$0
Disposition and Recovery of Regulatory Balances ⁷	1595			-\$7,923,193.27	-\$389,280.53		\$0		-\$8,312,474	-\$8,312,474	\$0

For all Board-Approved dispositions, please ensure that the disposition amount has the

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition co Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approve For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the t Please describe "other" components of 1508 and add more component lines if necessary.

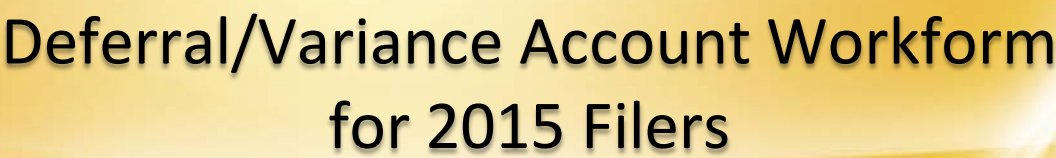
1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes t If the LDC's 2014 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recover 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 anticipate that licensed distributors that cannot adapt their invoices as of Jar balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" riders. In the "Other Adjustments during Q4 2013" column of the continuity schedule, please enter the amounts to Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Var Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



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. 2013 Balance (Principal + Interest)	Variance Explanation
Group 1 Accounts			
LV Variance Account	1550	\$ -	
SM Entity Charge Variance	1551	\$ -	
RSVA - Wholesale Market Service Charge	1580	\$ -	
RSVA - Retail Transmission Network Charge	1584	\$ -	
RSVA - Retail Transmission Connection Charge	1586	\$ -	
RSVA - Power (excluding Global Adjustment)	1588	\$ -	
RSVA - Global Adjustment	1589	\$ -	
Recovery of Regulatory Asset Balances	1590	\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$ -	
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ -	
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 - Non-Regulatory Account	1508	\$ 6.00	This is an immaterial rounding error. This sub-account is not used for regulatory purposes.
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$ -	
Retail Cost Variance Account - Retail	1518	\$ -	
Misc. Deferred Debits	1525	\$ -	
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	\$ -	
Smart Grid Funding Adder Deferral Account	1536	\$ -	
Retail Cost Variance Account - STR	1548	\$ -	
Board-Approved CDM Variance Account	1567	\$ -	
Extra-Ordinary Event Costs	1572	\$ -	
Deferred Rate Impact Amounts	1574	\$ -	
RSVA - One-time	1582	\$ -	
Other Deferred Credits	2425	\$ -	
Deferred Payments in Lieu of Taxes	1562	\$ -	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$ -	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$ -	
LRAM Variance Account	1568	\$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555	\$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	\$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555	\$ -	
Smart Meter OM&A Variance ¹⁰	1556	\$ -	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575	\$ -	
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576	\$ (1,786,740)	This amount is the Return Component calculated on the balance in Account 1576, which is used in the calculation of the rate rider, but not recorded in the general ledger.
Deferred PILs Contra Account ⁵	1563	\$ -	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -	
Disposition and Recovery of Regulatory Balances ⁷	1595	\$ -	

[illegible]

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

HOBNi updated rider calculation and not disposing the balance of 1568 at the end of 2013, but rather disposing the variance of 2011-2012 programs with persistence till the end of 2014. Changes to the LRAMVA calculations were made based on the Settlement Agreement



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	140,979	1,308,264,983		151,497,085	-	39,521,197						
GENERAL SERVICE LESS THAN 50 KW	kWh	8,989	354,668,870		72,458,850	-	8,447,605						
GENERAL SERVICE 50 TO 699 KW	kW	1,491	1,064,497,599	2,979,826	894,284,433	2,503,352	10,513,648						
GENERAL SERVICE 700 TO 4,999 KW	kW	111	806,154,180	1,878,172	806,154,180	1,878,172	7,917,631						
LARGE USE	kW	1	36,846,259	68,759	36,846,259	68,759	2,100,976						
UNMETERED SCATTERED LOAD	kWh	1,562	5,931,733		5,329,069	-	136,314						
STREET LIGHTING	kW	22,335	33,306,955	100,672	33,306,955	100,672	1,747,735						
DISTRIBUTED GENERATION CLASS	kWh	68	178,816	-	178,816	-	45,424						
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
Total		175,535	3,609,849,394	5,027,428	2,000,055,646	4,550,954	\$ 70,430,531	0%	0%	0%	0%	0%	\$ -

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



GRAM Variance Account	(Enter dollar amount for each class)	1568	534,992		235,807	(13,966)	204,754	128,117	(24,310)	(1,422)	3,043	
(Account 1568 - total amount allocated to classes)			532,023									
Variance			2,969									



Deferral/Variance Account Workform
for 2015 Filers

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 699 KW	GENERAL SERVICE 700 TO 4,999 KW	LARGE USE	UNMETERED SCATTERED LOAD	STREET LIGHTING	DISTRIBUTED GENERATION CLASS
LV Variance Account	1550										
SM Entity Charge Variance	1551										
RSVA - Wholesale Market Service Charge	1580										
RSVA - Retail Transmission Network Charge	1584										
RSVA - Retail Transmission Connection Charge	1586										
RSVA - Power (excluding Global Adjustment)	1588										
RSVA - Global Adjustment	1589	3,548,471	Non-RPP kWh	268,784	128,555	1,586,627	1,430,268	65,372	9,455	59,093	317
Recovery of Regulatory Asset Balances	1590										
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595										
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595										
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595										
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595										
Total of Group 1 Accounts (excluding 1589)		0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508										
Other Regulatory Assets - Sub-Account - Pension Contributions	1508										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508										
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	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508										
Other Regulatory Assets - Sub-Account - Other	1508										
Retail Cost Variance Account - Retail	1518										
Misc. Deferred Debits	1525										
Smart Grid Funding Adder Deferral Account	1536										
Retail Cost Variance Account - STR	1548										
Board-Approved CDM Variance Account	1567										
Extra-Ordinary Event Costs	1572										
Deferred Rate Impact Amounts	1574										
RSVA - One-time	1582										
Other Deferred Credits	2425										
Total of Group 2 Accounts (excluding 1533 GEA)		0		0	0	0	0	0	0	0	0
Deferred Payments in Lieu of Taxes	1562										
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592										
Total of Account 1562 and Account 1592		0		0	0	0	0	0	0	0	0
Total Balance Allocated to each class (excluding 1589, 1533, 1568)		0		0	0	0	0	0	0	0	0
Total Balance Allocated to each class from Account 1589		3,548,471		268,784	128,555	1,586,627	1,430,268	65,372	9,455	59,093	317
Total Balance Allocated to each class (including 1589, excluding 1533,1568)		3,548,471		268,784	128,555	1,586,627	1,430,268	65,372	9,455	59,093	317



1

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	1,308,264,983	-\$ 715,495	-	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	354,668,870	-\$ 206,611	-	\$/kWh
GENERAL SERVICE 50 TO 699 KW	kW	2,979,826	-\$ 631,144	-	\$/kW
GENERAL SERVICE 700 TO 4,999 KW	kW	1,969,146	-\$ 478,410	-	\$/kW
LARGE USE	kW	719,987	-\$ 227,085	-	\$/kW
UNMETERED SCATTERED LOAD	kWh	5,931,733	-\$ 2,845	-	\$/kWh
STREET LIGHTING	kW	100,672	-\$ 10,109	-	\$/kW
DISTRIBUTED GENERATION CLASS	kWh	178,816	-\$ 77	-	\$/kWh
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			-\$ 2,271,777		

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	151,497,085	\$ 229,183	0.0015	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	72,458,850	\$ 109,615	0.0015	\$/kWh
GENERAL SERVICE 50 TO 699 KW	kW	2,503,352	\$ 1,352,863	0.5404	\$/kW
GENERAL SERVICE 700 TO 4,999 KW	kW	1,969,146	\$ 1,219,540	0.6193	\$/kW
LARGE USE	kW	719,987	\$ 578,822	0.8039	\$/kW
UNMETERED SCATTERED LOAD	kWh	5,329,069	\$ 8,062	0.0015	\$/kWh
STREET LIGHTING	kW	100,672	\$ 50,386	0.5005	\$/kW
DISTRIBUTED GENERATION CLASS	kWh	178,816	\$ -	-	\$/kWh
		-	\$ -	-	
Refer to Tab 6(B) "Rate Rider Calculations_GA" for rate rider calculation					
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ 3,548,471		

5

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	1,308,264,983	\$ 2,190,231	0.0003	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	354,668,870	\$ 593,769	0.0003	\$/kWh
GENERAL SERVICE 50 TO 699 KW	KW	2,979,826	\$ 1,782,128	0.1196	\$/KW
GENERAL SERVICE 700 TO 4,999 KW	kW	1,969,146	\$ 1,349,622	0.1371	\$/kW
LARGE USE	KW	719,987	\$ 640,562	0.1779	\$/kW
UNMETERED SCATTERED LOAD	kWh	5,931,733	\$ 9,931	0.0003	\$/kWh
STREET LIGHTING	KW	100,672	\$ 55,761	0.1108	\$/KW
DISTRIBUTED GENERATION CLASS	kWh	178,816	\$ 299	0.0003	\$/kWh
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ 6,622,303		

1

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Accounts 1568	Rate Rider for Accounts 1575 and 1576	
RESIDENTIAL	kWh	1,308,264,983	\$ 235,807	0.0002	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	354,668,870	-\$ 13,966	0.0000	\$/kWh
GENERAL SERVICE 50 TO 699 KW	kW	2,979,826	\$ 204,754	0.0687	\$/kW
GENERAL SERVICE 700 TO 4,999 KW	kW	1,969,146	\$ 128,117	0.0651	\$/kW
LARGE USE	kW	719,987	-\$ 24,310	0.0338	\$/kW
UNMETERED SCATTERED LOAD	kWh	5,931,733	-\$ 1,422	0.0002	\$/kWh
STREET LIGHTING	kW	100,672	\$ 3,043	0.0302	\$/kW
DISTRIBUTED GENERATION CLASS	kWh	178,816	\$ -	-	\$/kWh
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ 532,023		



Deferral/Variance Account Workform for 2015 Filers

Please indicate the Rate Rider Recovery Period (in years)

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	151,497,085	\$ 268,784	0.0018	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	72,458,850	\$ 128,555	0.0018	\$/kWh
GENERAL SERVICE 50 TO 699 KW	kW	2,503,352	\$ 1,586,627	0.6338	\$/kW
GENERAL SERVICE 700 TO 4,999 KW	kW	1,878,172	\$ 1,430,268	0.7615	\$/kW
LARGE USE	kW	68,759	\$ 65,372	0.9507	\$/kW
UNMETERED SCATTERED LOAD	kWh	5,329,069	\$ 9,455	0.0018	\$/kWh
STREET LIGHTING	kW	100,672	\$ 59,093	0.5870	\$/kW
DISTRIBUTED GENERATION CLASS	kWh	178,816	\$ 317	0.0018	\$/kWh
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ 3,548,471		

Appendix G - Account 1568 – LRAMVA – Updated Tables

Table 1: Summary of Lost Revenue Balances by Rate Class

Customer Class	CDM Results (2011-2012)	Less Forecast CDM Results (2011-2012)	LRAMVA	Carrying Charges Through 2014	Total LRAMVA
RESIDENTIAL	\$ 302,371	\$ (71,479)	\$ 230,892	\$ 4,914	\$ 235,807
GENERAL SERVICE LESS THAN 50 KW	\$ -	\$ (13,385)	\$ (13,385)	\$ (582)	\$ (13,966)
GENERAL SERVICE 50 TO 699 KW	\$ 259,899	\$ (59,269)	\$ 200,630	\$ 4,124	\$ 204,754
GENERAL SERVICE 700 TO 4,999 KW	\$ 227,581	\$ (100,916)	\$ 126,665	\$ 1,453	\$ 128,117
LARGE USE	\$ 12,215	\$ (35,284)	\$ (23,070)	\$ (1,240)	\$ (24,310)
UNMETERED SCATTERED LOAD	\$ -	\$ (1,363)	\$ (1,363)	\$ (59)	\$ (1,422)
STREET LIGHTING	\$ -	\$ 2,922	\$ 2,922	\$ 121	\$ 3,043
Total	\$ 802,066	\$ (278,774)	\$ 523,292	\$ 8,731	\$ 532,023

Table 2: Forecast Load Reduction vs. Actual Incremental Energy Savings

CDM Programs	2011	2012	2013	2014	Total
Forecast Load Reduction (net kWh)					
2011 CDM Programs	18,384,898				18,384,898
2012 CDM Programs		18,384,898			18,384,898
2013 CDM Programs					-
2014 CDM Programs					-
2015 CDM Programs					-
Total in Year	18,384,898	18,384,898	-	-	36,769,796
Actual Incremental Energy Savings (net kWh)					
2011 CDM Programs	13,923,053	13,787,187	13,787,187	13,783,181	55,280,608
2012 CDM Programs		15,234,571	15,163,186	15,160,146	45,557,903
2013 CDM Programs					-
2014 CDM Programs					-
2015 CDM Programs					-
Total in Year	13,923,053	29,021,758	28,950,373	28,943,327	100,838,511

Table 3: Forecast vs. Actual Lost Revenue

CDM Programs	2011	2012	2013	2014	Total
Forecast Lost Revenue by Year					
2011 CDM Programs	\$ 140,779				\$ 140,779
2012 CDM Programs		\$ 137,996			\$ 137,996
2013 CDM Programs					\$ -
2014 CDM Programs					\$ -
2015 CDM Programs					\$ -
Total Forecast	\$ 140,779	\$ 137,996	\$ -	\$ -	\$ 278,774
Actual Lost Revenue by Year					
2011 CDM Programs	\$ 120,188	\$ 119,197	\$ 120,783	\$ 122,405	\$ 482,573
2012 CDM Programs		\$ 105,130	\$ 106,455	\$ 107,908	\$ 319,493
2013 CDM Programs					\$ -
2014 CDM Programs					\$ -
2015 CDM Programs					\$ -
Total Actual	\$ 120,188.13	\$ 224,327.00	\$ 227,238.00	\$ 230,313.00	\$ 802,066

Table 4: Lost Revenue - Residential Customer Class

CDM Programs	Rate	Load Reduction (kWh)					Lost Revenue (\$)		
		Forecast (no persistence)	Actual	2011 Persistence	2012 Persistence	2013 Persistence	Forecast	Actual (including Persistence)	Difference
2011	0.0142	2,508,036	3,555,872	-	-	-	35,614.11	50,493	14,879
2012	0.0143	2,508,036	2,238,055	3,555,872	-	-	35,864.91	82,853	46,988
2013	0.0145			3,555,872	2,234,668		-	83,963	83,963
2014	0.0147			3,551,866	2,234,668		-	85,062	85,062
Total							71,479	302,371	\$ 230,892

Table 5: Lost Revenue - General Service less than 50 kW

CDM Programs	Rate	Load Reduction (kWh)					Lost Revenue (\$)		
		Forecast (no persistence)	Actual	2011 Persistence	2012 Persistence	2013 Persistence	Forecast	Actual (including Persistence)	Difference
2011	0.0155	430,373	-				6,671	-	\$ (6,671)
2012	0.0156	430,373	-	-			6,714	-	\$ (6,714)
2013	0.0158			-	-		-	-	\$ -
2014							-	-	\$ -
Total							13,385	-	\$ (13,385)

Table 6: Lost Revenue - General Service 50 to 699 kW

CDM Programs	Rate	Load Reduction (kW)					Lost Revenue (\$)		
		Forecast (no persistence)	Actual	2011 Persistence	2012 Persistence	2013 Persistence	Forecast	Actual (including Persistence)	Difference
2011	2.4192	12,202	15,191				29,519	36,749	\$ 7,230
2012	2.4381	12,202	14,920	15,191			29,750	73,413	\$ 43,664
2013	2.4693			15,191	14,921		-	74,355	\$ 74,355
2014	2.5039			15,191	14,915		-	75,381	\$ 75,381
Total							59,269	259,899	\$ 200,630

Table 7: Lost Revenue - General Service 700 to 4,999 kW

CDM Programs	Rate	Load Reduction (kW)					Lost Revenue (\$)		
		Forecast (no persistence)	Actual	2011 Persistence	2012 Persistence	2013 Persistence	Forecast	Actual (including Persistence)	Difference
2011	3.5321	14,662	9,048				51,788	31,959	\$ (19,829)
2012	3.3507	14,662	10,162	9,048			49,128	64,366	\$ 15,238
2013	3.3936			9,048	10,158		-	65,179	\$ 65,179
2014	3.4411			9,048	10,154		-	66,077	\$ 66,077
Total							100,916	227,581	\$ 126,665

Table 8: Lost Revenue - Large Use

CDM Programs	Rate	Load Reduction (kW)					Lost Revenue (\$)		
		Forecast (no persistence)	Actual	2011 Persistence	2012 Persistence	2013 Persistence	Forecast	Actual (including Persistence)	Difference
2011	2.1293	8,253	463				17,574	986	\$ (16,587)
2012	2.1459	8,253	1,258	463			17,711	3,694	\$ (14,016)
2013	2.1734			463	1,258		-	3,741	\$ 3,741
2014	2.2038			463	1,258		-	3,793	\$ 3,793
Total							35,284	12,215	\$ (23,070)

Table 9: Lost Revenue - Street Lighting

CDM Programs	Rate	Load Reduction (kW)					Lost Revenue (\$)		
		Forecast (no persistence)	Actual	2011 Persistence	2012 Persistence	2013 Persistence	Forecast	Actual (including Persistence)	Difference
2011	4.8973	218	-				1,066	-	\$ 1,066
2012	8.5207	218	-	-			1,855	-	\$ 1,855
2013	8.6298			-	-		-	-	\$ -
2014	8.7506			-	-		-	-	\$ -
Total							2,922	-	\$ 2,922

Table 10: Lost Revenue - Unmetered Scattered Load

CDM Programs	Rate	Load Reduction (kWh)					Lost Revenue (\$)		
		Forecast (no persistence)	Actual	2011 Persistence	2012 Persistence	2013 Persistence	Forecast	Actual (including Persistence)	Difference
2011	0.0171	39,741	-				680	-	\$ (680)
2012	0.0172	39,741	-	-			684	-	\$ (684)
2013	0.0174			-	-		-	-	\$ -
2014				-	-		-	-	\$ -
Total							1,363	-	\$ (1,363)

Table 11: Lost Revenue by Customer Class, by Year

Lost Revenue adjustments										
Description	Residential	GS < 50 kW	GS 50 to 699 kW	GS 700 to 4,999 kW	Large Use	Sentinel lighting	Standby power	Street lighting	Unmetered scattered load	Total
2011 forecast	-\$35,614	-\$6,671	-\$29,519	-\$51,788	-\$17,574	\$0	\$0	\$1,066	-\$680	-\$140,779
2011 actuals	\$50,493	\$0	\$36,749	\$31,959	\$986	\$0	\$0	\$0	\$0	\$120,188
2011 cleared										\$0
2012 forecast	-\$35,865	-\$6,714	-\$29,750	-\$49,128	-\$17,711	\$0	\$0	\$1,855	-\$684	-\$137,996
2012 actuals	\$82,853	\$0	\$73,413	\$64,366	\$3,694	\$0	\$0	\$0	\$0	\$224,327
2012 cleared										\$0
2013 forecast	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013 estimate	\$83,963	\$0	\$74,355	\$65,179	\$3,741	\$0	\$0	\$0	\$0	\$227,238
2013 cleared										\$0
2014 forecast	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014 estimate	\$85,062	\$0	\$75,381	\$66,077	\$3,793	\$0	\$0	\$0	\$0	\$230,313
2014 cleared										\$0
Balance	\$230,892	-\$13,385	\$200,630	\$126,665	-\$23,070	\$0	\$0	\$2,922	-\$1,363	\$523,292

Table 12: Carrying charges by rate class

Month	Quarter	Monthly rate	Residential	GS < 50 kW	GS 50 to 699 kW	GS 700 to 4,999 kW	Large Use	Sentinel lighting	Standby power	Street lighting	Unmetered scattered load	Total
Dec-06	2011 Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jan-07	2011 Q1	0.12%	\$1.52	-\$0.68	\$0.74	-\$2.02	-\$1.69	\$0.00	\$0.00	\$0.11	-\$0.07	-\$2.10
Feb-07	2011 Q1	0.12%	\$3.04	-\$1.36	\$1.48	-\$4.05	-\$3.39	\$0.00	\$0.00	\$0.22	-\$0.14	-\$4.20
Mar-07	2011 Q2	0.12%	\$4.56	-\$2.04	\$2.21	-\$6.07	-\$5.08	\$0.00	\$0.00	\$0.33	-\$0.21	-\$6.31
Apr-07	2011 Q2	0.12%	\$6.08	-\$2.72	\$2.95	-\$8.10	-\$6.77	\$0.00	\$0.00	\$0.44	-\$0.28	-\$8.41
May-07	2011 Q2	0.12%	\$7.59	-\$3.40	\$3.69	-\$10.12	-\$8.47	\$0.00	\$0.00	\$0.54	-\$0.35	-\$10.51
Jun-07	2011 Q3	0.12%	\$9.11	-\$4.09	\$4.43	-\$12.15	-\$10.16	\$0.00	\$0.00	\$0.65	-\$0.42	-\$12.61
Jul-07	2011 Q3	0.12%	\$10.63	-\$4.77	\$5.17	-\$14.17	-\$11.85	\$0.00	\$0.00	\$0.76	-\$0.49	-\$14.71
Aug-07	2011 Q3	0.12%	\$12.15	-\$5.45	\$5.90	-\$16.19	-\$13.55	\$0.00	\$0.00	\$0.87	-\$0.55	-\$16.82
Sep-07	2011 Q4	0.12%	\$13.67	-\$6.13	\$6.64	-\$18.22	-\$15.24	\$0.00	\$0.00	\$0.98	-\$0.62	-\$18.92
Oct-07	2011 Q4	0.12%	\$15.19	-\$6.81	\$7.38	-\$20.24	-\$16.93	\$0.00	\$0.00	\$1.09	-\$0.69	-\$21.02
Nov-07	2011 Q4	0.12%	\$16.71	-\$7.49	\$8.12	-\$22.27	-\$18.63	\$0.00	\$0.00	\$1.20	-\$0.76	-\$23.12
Total for Rate year 2011			\$100.25	-\$44.94	\$48.71	-\$133.60	-\$111.76	\$0.00	\$0.00	\$7.18	-\$4.58	-\$138.73
Amount cleared												\$0.00
Opening balance for rate year			\$100.25	-\$44.94	\$48.71	-\$133.60	-\$111.76	\$0.00	\$0.00	\$7.18	-\$4.58	-\$138.73
Dec-07	2012 Q1	0.12%	\$18.23	-\$8.17	\$8.86	-\$24.29	-\$20.32	\$0.00	\$0.00	\$1.31	-\$0.83	-\$25.22
Jan-08	2012 Q1	0.12%	\$23.02	-\$8.86	\$13.31	-\$22.74	-\$21.75	\$0.00	\$0.00	\$1.50	-\$0.90	-\$16.41
Feb-08	2012 Q1	0.12%	\$27.82	-\$9.54	\$17.77	-\$21.18	-\$23.18	\$0.00	\$0.00	\$1.69	-\$0.97	-\$7.60
Mar-08	2012 Q2	0.12%	\$32.62	-\$10.23	\$22.23	-\$19.62	-\$24.61	\$0.00	\$0.00	\$1.87	-\$1.04	\$1.22
Apr-08	2012 Q2	0.12%	\$37.41	-\$10.91	\$26.69	-\$18.07	-\$26.04	\$0.00	\$0.00	\$2.06	-\$1.11	\$10.03
May-08	2012 Q2	0.12%	\$42.21	-\$11.60	\$31.14	-\$16.51	-\$27.47	\$0.00	\$0.00	\$2.25	-\$1.18	\$18.84
Jun-08	2012 Q3	0.12%	\$47.01	-\$12.28	\$35.60	-\$14.96	-\$28.90	\$0.00	\$0.00	\$2.44	-\$1.25	\$27.65
Jul-08	2012 Q3	0.12%	\$51.80	-\$12.97	\$40.06	-\$13.40	-\$30.34	\$0.00	\$0.00	\$2.63	-\$1.32	\$36.47
Aug-08	2012 Q3	0.12%	\$56.60	-\$13.65	\$44.52	-\$11.85	-\$31.77	\$0.00	\$0.00	\$2.82	-\$1.39	\$45.28
Sep-08	2012 Q4	0.12%	\$61.40	-\$14.34	\$48.97	-\$10.29	-\$33.20	\$0.00	\$0.00	\$3.01	-\$1.46	\$54.09
Oct-08	2012 Q4	0.12%	\$66.19	-\$15.03	\$53.43	-\$8.74	-\$34.63	\$0.00	\$0.00	\$3.20	-\$1.53	\$62.91
Nov-08	2012 Q4	0.12%	\$70.99	-\$15.71	\$57.89	-\$7.18	-\$36.06	\$0.00	\$0.00	\$3.39	-\$1.60	\$71.72
Total for Rate year 2012			\$635.56	-\$188.24	\$449.18	-\$322.42	-\$450.02	\$0.00	\$0.00	\$35.36	-\$19.17	\$140.24
Amount cleared												\$0.00
Opening balance for rate year			\$635.56	-\$188.24	\$449.18	-\$322.42	-\$450.02	\$0.00	\$0.00	\$35.36	-\$19.17	\$140.24
Dec-08	2013 Q1	0.12%	\$75.79	-\$16.40	\$62.35	-\$5.62	-\$37.49	\$0.00	\$0.00	\$3.58	-\$1.67	\$80.53
Jan-09	2013 Q1	0.12%	\$84.36	-\$16.40	\$69.94	\$1.03	-\$37.11	\$0.00	\$0.00	\$3.58	-\$1.67	\$103.73
Feb-09	2013 Q1	0.12%	\$92.93	-\$16.40	\$77.53	\$7.68	-\$36.73	\$0.00	\$0.00	\$3.58	-\$1.67	\$126.93
Mar-09	2013 Q2	0.12%	\$101.50	-\$16.40	\$85.12	\$14.34	-\$36.34	\$0.00	\$0.00	\$3.58	-\$1.67	\$150.12
Apr-09	2013 Q2	0.12%	\$110.07	-\$16.40	\$92.71	\$20.99	-\$35.96	\$0.00	\$0.00	\$3.58	-\$1.67	\$173.32
May-09	2013 Q2	0.12%	\$118.64	-\$16.40	\$100.30	\$27.64	-\$35.58	\$0.00	\$0.00	\$3.58	-\$1.67	\$196.52
Jun-09	2013 Q3	0.12%	\$127.21	-\$16.40	\$107.89	\$34.30	-\$35.20	\$0.00	\$0.00	\$3.58	-\$1.67	\$219.72
Jul-09	2013 Q3	0.12%	\$135.79	-\$16.40	\$115.48	\$40.95	-\$34.82	\$0.00	\$0.00	\$3.58	-\$1.67	\$242.91
Aug-09	2013 Q3	0.12%	\$144.36	-\$16.40	\$123.07	\$47.61	-\$34.43	\$0.00	\$0.00	\$3.58	-\$1.67	\$266.11
Sep-09	2013 Q4	0.12%	\$152.93	-\$16.40	\$130.66	\$54.26	-\$34.05	\$0.00	\$0.00	\$3.58	-\$1.67	\$289.31
Oct-09	2013 Q4	0.12%	\$161.50	-\$16.40	\$138.25	\$60.91	-\$33.67	\$0.00	\$0.00	\$3.58	-\$1.67	\$312.50
Nov-09	2013 Q4	0.12%	\$170.07	-\$16.40	\$145.84	\$67.57	-\$33.29	\$0.00	\$0.00	\$3.58	-\$1.67	\$335.70
Total for Rate year 2013			\$2,110.71	-\$384.99	\$1,698.29	\$49.24	-\$874.69	\$0.00	\$0.00	\$78.31	-\$39.21	\$2,637.65
Amount cleared												\$0.00
Opening balance for rate year			\$2,110.71	-\$384.99	\$1,698.29	\$49.24	-\$874.69	\$0.00	\$0.00	\$78.31	-\$39.21	\$2,637.65
Dec-09	2014 Q1	0.12%	\$178.64	-\$16.40	\$153.43	\$74.22	-\$32.91	\$0.00	\$0.00	\$3.58	-\$1.67	\$358.90
Jan-10	2014 Q1	0.12%	\$187.33	-\$16.40	\$161.12	\$80.97	-\$32.52	\$0.00	\$0.00	\$3.58	-\$1.67	\$382.41
Feb-10	2014 Q1	0.12%	\$196.01	-\$16.40	\$168.82	\$87.71	-\$32.13	\$0.00	\$0.00	\$3.58	-\$1.67	\$405.92
Mar-10	2014 Q2	0.12%	\$204.69	-\$16.40	\$176.52	\$94.46	-\$31.74	\$0.00	\$0.00	\$3.58	-\$1.67	\$429.43
Apr-10	2014 Q2	0.12%	\$213.38	-\$16.40	\$184.21	\$101.20	-\$31.36	\$0.00	\$0.00	\$3.58	-\$1.67	\$452.94
May-10	2014 Q2	0.12%	\$222.06	-\$16.40	\$191.91	\$107.95	-\$30.97	\$0.00	\$0.00	\$3.58	-\$1.67	\$476.45
Jun-10	2014 Q3	0.12%	\$230.74	-\$16.40	\$199.60	\$114.69	-\$30.58	\$0.00	\$0.00	\$3.58	-\$1.67	\$499.97
Jul-10	2014 Q3	0.12%	\$239.43	-\$16.40	\$207.30	\$121.44	-\$30.20	\$0.00	\$0.00	\$3.58	-\$1.67	\$523.48
Aug-10	2014 Q3	0.12%	\$248.12	-\$16.40	\$245.77	\$155.16	-\$28.26	\$0.00	\$0.00	\$3.58	-\$1.67	\$641.03
Sep-10	2014 Q4	0.12%	\$282.84	-\$16.40	\$245.77	\$155.16	-\$28.26	\$0.00	\$0.00	\$3.58	-\$1.67	\$641.03
Oct-10	2014 Q4	0.12%	\$282.84	-\$16.40	\$245.77	\$155.16	-\$28.26	\$0.00	\$0.00	\$3.58	-\$1.67	\$641.03
Nov-10	2014 Q4	0.12%	\$282.84	-\$16.40	\$245.77	\$155.16	-\$28.26	\$0.00	\$0.00	\$3.58	-\$1.67	\$641.03
Total for Rate year 2014			\$4,914.36	-\$581.75	\$4,124.28	\$1,452.53	-\$1,240.14	\$0.00	\$0.00	\$121.25	-\$59.25	\$8,731.28
Amount cleared												\$0.00
Opening balance for rate year			\$4,914.36	-\$581.75	\$4,124.28	\$1,452.53	-\$1,240.14	\$0.00	\$0.00	\$121.25	-\$59.25	\$8,731.28

Table 13: Requested Rate Riders for Disposition of the LRAMVA

Customer Class	Test Year Forecasted Load	Allocated Balance	Recovery Period (Years)	Unit	Rate Rider
RESIDENTIAL	1,308,264,983	\$ 235,807	1	\$/kWh	0.0002
GENERAL SERVICE LESS THAN 50 KW	354,668,870	\$ (13,966)	1	\$/kWh	0.0000
GENERAL SERVICE 50 TO 699 KW	2,979,826	\$ 204,754	1	\$/kW	0.0687
GENERAL SERVICE 700 TO 4,999 KW	1,969,146	\$ 128,117	1	\$/kW	0.0651
LARGE USE	719,987	\$ (24,310)	1	\$/kW	(0.0338)
UNMETERED SCATTERED LOAD	5,931,733	\$ (1,422)	1	\$/kWh	(0.0002)
STREET LIGHTING	100,672	\$ 3,043	1	\$/kW	0.0302
Total		\$ 532,023			

Table 14: LRAMVA – Applied vs. Settled

Customer Class	Unit	Allocated Balance, \$		Rate Rider	
		Applied For	Settled	Applied For	Settled
RESIDENTIAL	\$/kWh	\$ 260,194	\$ 235,807	0.0020	0.0002
GENERAL SERVICE LESS THAN 50 KW	\$/kWh	\$ 8,928	\$ (13,966)	0.0000	0.0000
GENERAL SERVICE 50 TO 699 KW	\$/kW	\$ 223,110	\$ 204,754	0.0749	0.0687
GENERAL SERVICE 700 TO 4,999 KW	\$/kW	\$ 99,673	\$ 128,117	0.0506	0.0651
LARGE USE	\$/kW	\$ (60,961)	\$ (24,310)	(0.0847)	(0.0338)
UNMETERED SCATTERED LOAD	\$/kWh	\$ (2,834)	\$ (1,422)	(0.0005)	(0.0002)
STREET LIGHTING	\$/kW	\$ 6,882	\$ 3,043	0.0684	0.0302
Total		\$ 534,992	\$ 532,023		