Ontario Energy Board Commission de l'énergie de l'Ontario



EB-2014-0083

**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. for an order approving just and reasonable rates and other charges for electricity distribution to be effective January 1, 2015.

BEFORE: Cathy Spoel Presiding Member

> Christine Long Member

## DECISION AND ORDER December 18, 2014

Hydro One Brampton Inc. (HOBNI) has applied to the Board for new electricity distribution rates to be effective January 1, 2015. Under the Board's Renewed Regulatory Framework for Electricity, HOBNI has applied for its rates to be set on a cost of service basis, to be followed by four years of adjustment under the Price Cap Incentive Rate-setting formula.

The Board accepted the Building Owners and Managers Association of Greater Toronto (BOMA), Energy Probe Research Foundation (Energy Probe), School Energy Coalition (SEC) and the Vulnerable Energy Consumers Coalition (VECC) as intervenors (the Intervenors) and found each of them to be eligible for costs.

Following a technical conference and a settlement conference, HOBNI and the Intervenors filed a partial settlement proposal (Settlement Agreement) on October 9, 2014.

## The Settlement Agreement

At the outset of the hearing the Board advised the parties that it would accept the Settlement Agreement. It is attached to this Decision, and will be incorporated into the rate order.

#### **Unsettled Issues**

The following issues remained unsettled and were heard by the Board at an oral hearing commencing on October 22, 2014:

- 1. The appropriate percentage factor to be used to calculate Hydro One Brampton's 2015 Working Capital Allowance;
- 2. The forecasted balance of Account 1576 Accounting Changes under CGAAP Deferral Account, and the proposed disposition period; and
- 3. The methodology pertaining to weather normalization in the load forecast.

### Materiality – Unsettled Issues

At the commencement of the oral hearing, the Board reminded the parties that they should not engage in detailed exploration of items that did not appear to be material, taking into account the materiality thresholds documented in Chapter 2 of the Board's Filing Requirements.

Regrettably, a considerable portion of the hearing time was devoted to issues which the parties were aware at the outset did not meet the materiality threshold, nor were the matters of such significance so as to warrant a careful examination nonetheless. The Board is concerned with the use of scarce resources of all participants in its processes resulting from the pursuit of issues that do not have a material impact on the operations of the applicant nor on rates. Even where there are one or two significant unsettled issues, there is no reason to take up preparation, hearing, argument and decision writing time on immaterial matters. In this case, the collective resources required to deal with these issues may well exceed the amounts at stake.

## 1. Working Capital Allowance

HOBNI proposed to use the Board's default 13% Working Capital Allowance as contained in the Board's Filing Requirements.

In a letter dated April 12, 2012, the Board provided an update to electricity distributors and transmitters on the options established in the June 22, 2011 cost of service filing requirements for the calculation of the allowance for working capital for the 2013 rate year. The applicant may take one of two approaches for the calculation of its allowance for working capital: (1) the 13% allowance approach; or (2) the filing of a lead/lag study. The only exception is if the applicant has been previously directed by the Board to undertake a lead/lag study on which its current working capital allowance is based. Under such circumstances, the applicant must either continue to use the results of that study or, in the event it wishes to propose a revision to its allowance, the applicant must file an updated study in support of its proposal.

The Intervenors submitted the Working Capital Allowance should be lower than that proposed by HOBNI. Intervenors argued that the default Working Capital Allowance is based on a faulty methodology, mentioned in recent lead/lag studies for other utilities, which requires a re-examination by the Board. Intervenors also argued for a lower Working Capital Allowance primarily on the basis that HOBNI is a monthly biller and has recently changed its collection policy to collect accounts after 60 days (rather than 90 days) in arrears.

Board staff took the position that HOBNI had determined its Working Capital Allowance in accordance with Board policy and that there was no evidence in the proceeding that would allow for specific reductions in the Working Capital Allowance. However, Board staff did suggest that some of HOBNI's operational characteristics would suggest some reduction to the Working Capital Allowance might be appropriate.

In turn, HOBNI took the position that it would be inappropriate to apply the results of one utility's lead lag study to another utility. HOBNI argued that lead lag studies are unique. The operations of a utility will result in leads and lags that are unique to that utility. Furthermore, methodologies may differ across lead/lag studies. There may be significant variances in leads/lags from other studies. For example, new customer information systems may contribute to lower working capital requirements, while HOBNI

is using a customer information system that is 35 years old. HOBNI also explained that it does not outsource any of its customer service operations, but rather performs these services in-house, which requires more prompt payment for these operations, through payroll, rather than a third party invoice.

The Board has considered the evidence and arguments put forward by the Intervenors, Board staff and the Applicant.

The Board has been clear that an applicant may follow one of two approaches, (1) the 13% Working Capital Allowance, an amount which was determined as a result of the Board's policy, or (2) the filing of a lead lag study. The only exception to this approach is if the applicant has been previously directed by the Board to file a lead lag study on which its Working Capital Allowance is based. HOBNI has not been ordered to conduct such a study.

The Board has commenced a policy review on Working Capital Allowance. Until that work is complete, the existing policy will remain in effect.

The Intervenors are correct that Filing Guidelines and policies are not binding on the Board. The Board cannot rely on a Filing Guideline or a policy and disregard evidence put before it. However, the Board is not convinced in this case that based on the evidence before it, that an alternate Working Capital Allowance is more appropriate than relying on the default value.

The Board comes to this conclusion for the following reasons.

SEC makes the argument that HOBNI has not provided any evidence related to its actual capital needs. SEC argues that HOBNI has the onus to justify its proposed Working Capital Allowance and that in the absence of actual evidence, the Board should look to other utilities who have filed lead/lag studies (based on a revised methodology that uses revenue weighting instead of customer number) and use a Working Capital Allowance of 9.7% which is the average of the Working Capital Allowance of 9.7% which is the average of the working Capital Allowance and those studies. Energy Probe takes the same position, (although advocates a slightly different percentage) and highlights that using this method would address the concern of comparing HOBNI (a monthly biller) to utilities that bill with a different frequency.

The Board does not agree that HOBNI has the onus to justify the use of the default value. The Filing Guidelines are clear that it may be used. While the Board is not bound by it, the Board requires the party who wishes to use another approach to justify it. This is the same approach the Board uses for cost of capital.

The Board is not convinced that using the average Working Capital Allowance of the four utilities who have conducted lead/lag studies is more appropriate than relying on a default value. In the Board's view, the Intervenors failed to establish that the four utilities were comparable to HOBNI. The Board has previously explained that it is reluctant to apply Working Capital Allowances from one utility to another. There are various operational components which go into arriving at a Working Capital Allowance. The Intervenors have failed to establish through evidence that the utilities have similar operational characteristics to HOBNI which would make the application of the average Working Capital Allowance appropriate.

Arrival at the 13% Working Capital Allowance default resulted from a Board policy process. The evidence was not sufficiently tested in this hearing to allow the Board to reach the conclusion that applying the proposed WCA (of 9.5%, 9.7% or 10% as proposed by various Intervenors) would be more appropriate than relying on the default value based on HOBNI's specific operational characteristics.

HOBNI stated in its evidence that while it has examined its cash flow as part of its budgeting process, it has not performed an analysis of whether its cash flow needs are higher or lower than that provided by the 13% approach. While the Board accepts this evidence, it is of the view that it would be helpful to have such an analysis available at HOBNI's next cost of service application. Therefore the Board will order that HOBNI file with the Board at its next Cost of Service Application a Working Capital Allowance study undertaken by a third party.

## 2. Account 1576 - Accounting Changes Under CGAAP

HOBNI has a debit balance of \$4,835,562 in Account 1576 due to its adoption in 2011 of longer useful lives for depreciation purposes. Its ratepayers benefitted from lower rates at that time. This account has also attracted \$1,785,740 as a rate of return at the weighted average cost of capital. HOBNI proposes to collect the balance of \$6,622,303 from its customers over 5 years.

Two issues were raised by Intervenors:

- 1. whether the balance in account 1576 reflects the impact of the change in depreciation methodology from the half year rule to the use of in-service dates
- 2. whether the balance should be collected from ratepayers over a 5 year period as proposed by HOBNI, or over 3 years as proposed by some of the Intervenors.

## Account Balance

HOBNI has changed its depreciation methodology from a half year rule to monthly in service additions. This tends to reduce the depreciation in the year assets come into service as there are typically more assets brought into service in the second half of the year. HOBNI's witnesses testified that the impact of this change had been reflected in Account 1576.

Despite the fact that the difference between the two approaches was well below HOBNI's materiality threshold, considerable hearing time and effort was spent on an attempt by some parties to ensure that the account was completely accurate. This was hampered in part because 2014 results were estimates based on 2013 actual results. In the end, it appears that the actual variance is in the order of \$30,000.

The Board finds that HOBNI's approach to recording balances in Account 1576 is reasonable. It appears to comply with the APH. Any discrepancies are minimal and will not be adjusted. The balance as filed is approved.

## **Disposition period**

HOBNI proposed to collect the balance of \$6,622,303 in Account 1576 from ratepayers over 5 years as that corresponds to the term of its IRM. HOBNI argued that this is consistent with past Board practice, where the balance in this account has been recovered over 4 years in a 4-year IRM period.

A 5 year disposition period results in a \$2.04 or 1.71% increase for a typical residential customer. Recovering the account over 3 years would result in an increase of \$2.20 or 1.85% for the first three years and no payment for the last 2 years. HOBNI argued that

the bill impact is slightly lower and provides a rate smoothing effect if the amount is collected over the full 5 year IRM term.

A 3 year disposition period would result in an overall savings to ratepayers of approximately \$700,000, as HOBNI would not be earning a rate of return on this account for the final 2 years. Energy Probe argued that as the net present value of recovery over 3 years is \$243,105 less than over 5 years, ratepayers would benefit from a shorter recovery period.

HOBNI's evidence was that it would not be adversely affected by a recovery over 3 years; however it argued that it should be allowed the additional return as ratepayers have already benefitted from reduced rates due to changes in depreciation. HOBNI argued that a longer disposition period is appropriate as it better reflects the long useful lives of the assets. HOBNI would otherwise have earned a return on these assets for the 35 year average useful life.

The Board finds that the benefits to ratepayers of cost reductions outweigh the minimal incremental bill increases in the first 3 years. There is no need to extend the recovery period, based either on bill impacts to customers or adverse effects on HOBNI. If this account were being recovered in isolation, smoothing over the 5 year period might be a consideration. However, as other components of the bill will likely increase during the IRM period, recovery over 3 years will mitigate some of these increases in the last 2 years.

If HOBNI were refunding the balance to customers, the impact on HOBNI would be a consideration. Extending the collection period to allow HOBNI to earn a rate of return on the account for a longer period is not the kind of impact the Board will consider.

## 3. Weather Normalization

HOBNI prepared its load forecast using 10 year averages of heating and cooling degree days. HOBNI also filed 20 year trend data as part of the interrogatory process. The Filing Guidelines require both data sets, but are silent as to which is to be used in the load forecast model. HOBNI calculated that using the 20 year trend data would increase its revenue requirement by approximately \$166,000. HOBNI's materiality threshold is \$368,000.

The Intervenors took issue with HOBNI's use of the 10 year average on the basis of the following:

- That HOBNI had not proved it was more accurate than other methods;
- That HOBNI had changed from a 30 year average used in its last cost of service application and had not explained why; and
- That HOBNI had not done an analysis of the 20 year trend.

The Board finds that HOBNI's approach is reasonable. It complies with the Board's Filing Guidelines which allow either a ten year average or a 20 year trend to be used. The evidence available to the Board in this case did not provide sufficient information to show that the approach taken by HOBNI was less likely to be accurate than the alternatives. Given the low materiality value of the difference, the Board would not expect HOBNI to prove that its choice of data set would yield the most accurate forecast.

HOBNI provided an adequate explanation of its weather normalization methodology, in compliance with the Filing Guidelines. The Filing Guidelines do not appear to contemplate the use of a 30 year average, so HOBNI cannot be faulted for changing to a 10 year average for this application.

## Costs

As noted above, significant efforts were required by HOBNI and the Board to deal with issues that were clearly not material. In reviewing the costs submissions the Board will take into account the proportion of hearing and argument spent on these issues and will make appropriate reductions to reflect this time.

## IMPLEMENTATION OF RATES

Pursuant to the approval by the Board of the terms and cost consequences of the Settlement Agreement, the new rates are to be effective January 1, 2015.

The results of the Settlement Agreement together with the Board's findings outlined in this Decision are to be reflected in Hydro One Brampton's draft Rate Order. The Board expects Hydro One Brampton to file detailed supporting material, including all relevant calculations showing the impact of the implementation of the Settlement Agreement and this Decision on its proposed Revenue Requirement, the allocation of the approved Revenue Requirement to the classes, and the determination of the final rates, including bill impacts.

The draft Rate Order supporting documentation shall include, but not be limited to, filing a completed version of the Revenue Requirement Work Form excel spreadsheet which can be found on the Board's website. Hydro One Brampton should also show detailed calculations of any revisions to the rate riders or rate adders reflecting the Settlement Agreement and this Decision.

A Rate Order will be issued after the steps below are completed.

## THE BOARD ORDERS THAT:

- Hydro One Brampton shall file with the Board, and shall also forward to Energy Probe, SEC, VECC and BOMA a draft Rate Order attaching a proposed Tariff of Rates and Charges reflecting the Board's findings in this Decision and Order, within 5 days of the date of this Decision and Order. The draft Rate Order shall also include customer rate impacts and detailed supporting information showing the calculation of the final rates.
- 2. Energy Probe, SEC, VECC, BOMA and Board staff shall file any comments on the draft Rate Order with the Board, and forward to Hydro One Brampton, on or before **January 7, 2015**.
- 3. Hydro One Brampton shall file with the Board and forward to Energy Probe, SEC, VECC and BOMA responses to any comments on its draft Rate Order within **5 days** of the date of receipt of the submission.

All filings to the Board must quote the file number, **EB-2014-0083**, be made through the Board's web portal at <u>https://www.pes.ontarioenergyboard.ca/eservice/</u>, and consist of two paper copies and one electronic copy in searchable / unrestricted PDF format. Filings must clearly state the sender's name, postal address and telephone number, fax number and e-mail address. Parties must use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at <u>http://www.ontarioenergyboard.ca/OEB/Industry</u>. If the web portal is not available

parties may email their documents to the address below. Those who do not have internet access are required to submit all filings on a CD in PDF format, along with two paper copies. Those who do not have computer access are required to file 7 paper copies.

All communications should be directed to the attention of the Board Secretary at the address below, and be received no later than 4:45 p.m. on the required date.

With respect to distribution lists for all electronic correspondence and materials related to this proceeding, parties must include the Case Manager, Martha McOuat at <u>martha.mcouat@ontarioenergyboard.ca</u> and Board Counsel, Jennifer Lea at <u>jennifer.lea@ontarionenergyboard.ca</u>.

## ADDRESS

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

E-mail: <u>boardsec@ontarioenergyboard.ca</u> Tel: 1-888-632-6273 (Toll free) Fax: 416-440-7656

DATED at Toronto, December 18, 2014

## **ONTARIO ENERGY BOARD**

Original signed by

Kirsten Walli Board Secretary

# **APPENDIX A**

# TO DECISION AND ORDER EB-2014-0083

Hydro One Brampton Networks Inc. Settlement Proposal

DATED: October 9, 2014

Hydro One Brampton Networks Inc. 175 Sandalwood Pkwy West Brampton, Ontario L7A 1E8 Tel: 905-840-6300 www.HydroOneBrampton.com



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 advice 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,

Sett Mits

Scott Miller Director of Customer Care Hydro One Brampton Networks Inc. (905)-452-5504 smiller@hydroonebrampton.com

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

#### EB-2014-0083

### **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

# Table of Contents

INTRODUCTIO	ON	4
SETTLEMENT	PROCESS	5
SETTLEMENT	PROPOSAL OVERVIEW	8
RRFE & HO	BNI's 2015 Cost of Service Application	8
OVERVIEW	OF UNSETTLED ISSUES	9
OVERVIEW	OF SETTLED ISSUES	. 10
ATTACHME	ENTS	. 13
1. PLANNIN	NG	14
1.1. Cap	ital	14
1.2. OM	&A	17
2. REVENU	E REQUIREMENT	. 19
2.1 Hav	e all elements of the Base Revenue Requirement been appropriately determined in	
accordance	e with Board policies and practices?	. 19
2.1.1	Rate Base Amount	
2.1.2	OM&A Expense Amount	. 25
2.1.3	Depreciation and Amortization Expense	. 26
2.1.4	Payments in Lieu of Taxes ("PILs") Amount	27
2.1.5	Capital Structure, Rate of Return on Equity and Short Term Debt Rate	. 28
2.1.6	Deemed Interest Expense Amount	.30
2.1.7	Deemed Return on Equity Amount	.31
2.1.8	Other Revenue	.32
<b>2.2 Has</b> 33	the Base Revenue Requirement been accurately determined based on these elements	s?
3. LOAD FO	RECAST, COST ALLOCATION AND RATE DESIGN	34
	the proposed customer classes, load and customer forecast, loss factors, CDM	
•	ts and resulting billing determinants an appropriate reflection of the energy and dema nts of the applicant and its customers?	
3.1.1	Proposed Customer Classes	. 34
3.1.2	Load and Customer Forecast and CDM Adjustments	. 35
3.1.3	Loss Factors	36

Hydro One Brampton Networks Inc. EB-2014-0083 Settlement Proposal Filed: October 9, 2014 Page **3** of **49** 

3.1	.4	Billing Determinants	. 37
3.2 appro		he proposed cost allocation methodology including the revenue-to-cost ratios e?	. 38
3.3	Are	the applicant's proposals for rate design appropriate?	.40
3.4	Are	the applicant's proposals regarding its fixed/ variable ratios appropriate?	.41
3.5	Dot	the impacts of any rate change require mitigation?	.43
4. ACC	COUN	ITING	.44
•	tmen	ve all impacts of any changes in accounting standards, policies, estimates and ts been properly identified and recorded, and is the rate-making treatment of each of acts appropriate?	.44
4.2 appro		the applicant's proposals for deferral and variance accounts and their disposition e?	.45
4.2	.1	Deferral and Variance Accounts	.45
4.2	.2	Account 1576 - Accounting Changes under CGAAP Deferral Account	.46
4.2	.3	Account 1568 - LRAMVA	.47
4.2	.4	Account 1589 - Global Adjustment Rate Rider	.49

## **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 performancebased 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.*"<sup>1</sup> 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 Intervenors 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.

<sup>&</sup>lt;sup>1</sup> 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 Intervenors 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 Intervenors 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 Filling 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 <b>2-AB</b>	Capital Expenditures
OEB Appendix <b>2-BA2</b>	Fixed Asset Continuity Schedules (MIFRS)
OEB Appendix <b>2-CM</b>	Depreciation and Amortization Expense (MIFRS)
OEB Appendix <b>2-H</b>	Other Operating Revenue
OEB Appendix <b>2-JA</b>	Summary of Recoverable OM&A Expenses
OEB Appendix <b>2-OA</b>	Capital Structure & Cost of Capital
OEB Appendix <b>2-P</b>	Cost Allocation
OEB Appendix <b>2-V</b>	Revenue Reconciliation
OEB Appendix <b>2-W</b>	Bill Impacts
OEB Appendix <b>2-Z</b>	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 \$80,000<sup>2</sup> 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.

<sup>&</sup>lt;sup>2</sup> 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:

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	tal Expenditure \$ 37,622,330		\$	323,145	\$	(80,000)	\$	37,865,475

Settlement Table 1: 2015 Capital Fx	xpenditure Plan Applied-For Vs Settlement Basis
Settlement ruble 1. 2015 capital Ex	Apenalitate rial Applica rol vs Settlement Basis

#### 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.

Notwithstanding the allocation of the OM&A reduction set out below, the Parties acknowledge that under the forward Test Year approach to rate-setting, HOBNI will retain the responsibility to make actual spending decisions during the Test Year, which may include variances from that presented below.

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

	S	iginal COS - ubmission - I5 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	

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

### 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.

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)	

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

#### 2.1.1 Rate Base Amount

In its application, HOBNI proposed a forecast rate base of \$405,031,018<sup>3</sup> 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*.

Particulars	Particulars Original COS Submission O		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

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

#### 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

<sup>&</sup>lt;sup>3</sup> 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:

- 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.
- 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.

Hydro One Brampton Networks Inc. EB-2014-0083 Settlement Proposal Filed: October 9, 2014 Page **22** of **49** 

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

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

#### 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.

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)	(. , , ,	, ,
Maintenance Customer Service	\$8,275,677 \$6,142,599	\$50,292 \$47,261	(\$131,698) (\$135,730)	(. , , ,	, ,
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

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

### 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.

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.								

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

#### 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,

Hydro One Brampton Networks Inc. EB-2014-0083 Settlement Proposal Filed: October 9, 2014 Page **27** of **49** 

#### 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.

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

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

#### **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

Hydro One Brampton Networks Inc. EB-2014-0083 Settlement Proposal Filed: October 9, 2014 Page **30** of **49** 

#### 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

Hydro One Brampton Networks Inc. EB-2014-0083 Settlement Proposal Filed: October 9, 2014 Page **31** of **49** 

#### 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&2Interrogatories: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: Interrogatories:	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 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	

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:Exhibit 3 Tab 1 Schedules 1&2; Tab 2 Schedules 1-4Exhibit 8 Tab 8 Schedule 1Interrogatories: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	

#### 3.1.1 Proposed Customer Classes

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

Hydro One Brampton Networks Inc. EB-2014-0083 Settlement Proposal Filed: October 9, 2014 Page **35** of **49** 

#### 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 1Interrogatories: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* 

Class	Revenue to Cost Ratio			
Class	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%		

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

#### Evidence

Application:Exhibit 7 Tab 1 & Tab 2Interrogatories: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			
		8-EP-43 <b>-</b> 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 rate<sup>4</sup>. 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.

<sup>&</sup>lt;sup>4</sup> The Minimum System with PLCC Adjustment, as per the Cost Allocation Study.

Hydro One Brampton Networks Inc. EB-2014-0083 Settlement Proposal Filed: October 9, 2014 Page **42** of **49** 

Class		Applie	ed	Settled*					
Class	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%	

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

\*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	Annlied						Partial Settlement			
	nate type	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 Settleme	nt					
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: Interrogatories:	Exhibit 9 (in full) 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.

Hydro One Brampton Networks Inc. EB-2014-0083 Settlement Proposal Filed: October 9, 2014 Page **46** of **49** 

#### 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.

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

#### Settlement Table 12: Post 2014 LRAMVA Threshold Values

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 kWs 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."

Hydro One Brampton Networks Inc. EB-2014-0083 Settlement Proposal Filed: October 9, 2014 Page **49** of **49** 

#### 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.

Rate Class	Rat	e Rider for Adjus	-	
	4	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

Settlements Table 13: Global Adjustment Rate Rider Settled

Hydro One Brampton Networks Inc. EB-2014-0083 Settlement Proposal Filed: October 9, 2014 Appendix A

### **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;
- $\succ$  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?

Hydro One Brampton Networks Inc. EB-2014-0083 Settlement Proposal Filed: October 9, 2014 Appendix B

### **Appendix B - Updated Chapter 2 Appendices**

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

CATEGORY	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Bridge	2015 Test Year	2016	2017	2018	2019
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

First year of Forecast Period:

#### Notes to the Table:

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

Notes on shifts in	forecast vs. histrical budgets by category
	ss - included a major one time investment in system capacity at Hydro One Networks Goreway TS of 5.1 M, 8.5 M ir I 6 M in road widening.
· · · · · · · · · · · · · · · · · · ·	ss - included a major one time investment in system capacity at Hydro One Networks Goreway TS of 5 M, 3.2 M in I 3.8 M in residential subdivision.
	ss - included a one time investment of 1.4 M in system capacity at Hydro One Networks Pleasant TS wal - included a one time investment in the purchase of a spare power transformer for Hydro One Brampton's Jim I
2015 System Acce	ss - includes a one time true-up payment of 3.6 M for Pleasant Transformer Station ss - includes a one time true-up payment of 2.3 M for Goreway Transformer Station t - 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

					C	Cost			Accumulated De	preciation		
CCA								l		1		
Class	OEB	Description	Opening Balance	Additic	าร	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
CEC	1609	Capital contributions Paid	\$ 18,533,357	\$ 2,34	5,000	\$ -	\$ 20,878,357	\$ (1,790,769)	\$ (490,584	)\$-	\$ (2,281,353)	\$ 18,597,00
12	1611	Computer Software (Formally known as		ć a	0.000	*	¢ 5,774,005	(1 100 <b>7</b> 02)	ć (700.005		ć (4.074.670)	¢ 000.04
		Account 1925) Land Rights (Formally known as Account	\$ 5,555,465	\$ 2	8,860	Ş -	\$ 5,774,325	\$ (4,190,792)	\$ (780,885	) \$ -	\$ (4,971,678)	\$ 802,64
CEC	1612	1906)	\$ 1,780,309	\$ 22	0,385	\$ -	\$ 2,000,693	\$ (222,239)	\$-	\$ -	\$ (222,239)	\$ 1,778,45
CEC	1806	Land Rights (Formally known as Account	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
	1805	Land	\$ 8,146,892	\$	-	\$-	\$ 8,146,892	\$-	\$-	\$-	\$-	\$ 8,146,89
1	1808	Buildings	\$ 34,034,894	\$ 1,23	0,230	\$ (183,485)	\$ 35,081,639	\$ (12,157,051)	\$ (814,578	) \$ 53,485	\$ (12,918,144)	\$ 22,163,49
13	1810	Leasehold Improvements	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
47	1815	Transformer Station Equipment >50 kV	\$ 15,913,510		2,924		\$ 15,986,435	\$ (4,908,914)			\$ (5,684,144)	
47	1820	Distribution Station Equipment <50 kV	\$ 14,415,165	\$ 1,32	1,244	\$ (69,677)	\$ 15,666,731	\$ (8,238,785)	\$ (215,924	) \$ 42,677	\$ (8,412,031)	\$ 7,254,70
47	1825	Storage Battery Equipment	Ş -	Ş	-	<u>Ş</u> -	Ş -	Ş -	Ş -	Ş -	Ş -	\$
47	1830	Poles, Towers & Fixtures	\$ 83,824,402		5,515			\$ (28,753,249)				
47	1835	Overhead Conductors & Devices	\$ 37,190,087		0,787			\$ (5,139,599)				
47	1840 1845	Underground Conduit	\$ 43,669,276	· · ·	8,952			\$ (5,452,003)				
47 47	1845	Underground Conductors & Devices Line Transformers	\$ 302,322,576 \$ 119,665,438		2,409 6,405	\$ (142,060) \$ (427,580)		\$ (148,378,549) \$ (53,340,169)				
47	1855	Services (Overhead & Underground)	\$ 30,313,696		6,364	<u>\$ (427,380)</u> \$ -	\$ 31,700,060	\$ (14,192,663)			\$ (14,598,151)	
47	1860	Meters	\$ 50,513,050	\$ 1,50	- 0,50	<u>,</u> \$	\$ <u>51,700,000</u>	\$ (14,152,005)	\$ \$	\$ _	ς (14,550,151)	\$ 17,101,00
47	1860	Meters (Smart Meters)	\$ 46,791,969	\$ 2.30	5,390	\$ (398,141)	\$ 48,699,218	\$ (21,838,559)	\$ (2,384,263	) \$ 278,141	\$ (23,944,681)	\$ 24,754,53
N/A	-	Land	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$ <u>-</u>	\$ -	\$
1		Buildings & Fixtures	\$ 310,348	\$	-	<u>\$</u> -	\$ 310,348	\$ (95,296)	\$ (12,289	) \$ -	\$ (107,585)	\$ 202,76
13	1910	Leasehold Improvements	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
8	1915	Office Furniture & Equipment (10 years)	\$ 2,212,139	\$ 24	3,201	\$ -	\$ 2,455,340	\$ (1,720,592)	\$ (103,509	)\$-	\$ (1,824,101)	\$ 631,23
8	1915	Office Furniture & Equipment (5 years)	\$-	\$	-	\$-	\$-	\$-	\$-	\$-	\$	\$
45	1920	Computer Equipment - Hardware	\$ 4,998,045	\$ 14	8,003	\$-	\$ 5,146,047	\$ (4,414,202)	\$ (387,327	)\$-	\$ (4,801,529)	\$ 344,51
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$-	\$	-	\$-	\$-	\$-	\$-	\$-	\$-	\$
45.1	1920	Computer EquipHardware(Post Mar. 19/07)	\$-	\$	-	\$-	\$-	\$ -	\$-	\$-	\$-	\$
10		Transportation Equipment	\$ 15,610,508		2,048	\$-	\$ 18,002,556	\$ (8,597,710)			\$ (9,801,208)	
10	-	Stores Equipment	\$ 368,262		-	\$ -	\$ 368,262	\$ (239,531)			\$ (276,004)	
10	1940		\$ 3,667,215	\$ 10	8,919	\$ -	\$ 3,836,134	\$ (2,817,549)	\$ (192,004	)\$-	\$ (3,009,554)	\$ 826,58
8	1945	Measurement & Testing Equipment	\$ -	\$	-	\$ -	\$-	\$ -	\$-	\$ -	\$-	\$
8	1950	Power Operated Equipment	\$ 37,250		-	<u>Ş</u> -	\$ 37,250	\$ (37,250)		Ş -	\$ (37,250)	
8	1955	Communications Equipment	\$ 1,675,389	Ş	716	<u> </u>	\$ 1,676,105	\$ (646,289)	\$ (128,444	) \$ -	\$ (774,733)	\$ 901,37
8	1	Communication Equipment (Smart Meters)	ې - د 154,650	Ş	-	<u>ې -</u>	\$ - \$ 154,650	> -	ې - د (۱۸۹۲۵		\$ \$ (145,797)	\$ • 0.05
8		Miscellaneous Equipment Load Management Controls Customer	\$ 154,650	Ş	-	\$ -	\$ 154,050	\$ (130,944)	\$ (14,853	) > -	\$ (145,797)	\$ 8,85
47	1970	Premises	s -	Ś	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
47	1975	Load Management Controls Utility Premises	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
47	1980	System Supervisor Equipment	\$ 6,212,713	\$ 18	1,316	\$ -	\$ 6,394,029	\$ (4,297,990)	\$ (226,849	) \$ -	\$ (4,524,839)	\$ 1,869,18
47		Miscellaneous Fixed Assets	\$ -	\$	-	\$-	\$ -	\$ -	\$ -	\$-	\$ -	\$
47	1990	Other Tangible Property	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
47	1995	Contributions & Grants	\$ (173,416,249)	\$ (14,6	0,079)	\$ -	\$ (188,076,328)	\$ 35,996,179	\$ 4,374,997	\$ -	\$ 40,371,176	\$ (147,705,15
		Miscellaneous Intangible Plant	\$-	\$	-	\$-	\$-	\$-	\$ -	\$-	\$-	\$
	2040	Components and Spares	\$ 3,834,177		-	\$ -	\$ 3,834,177	\$ -	\$ -	\$ -	\$ -	\$ 3,834,17
		Sub-Total	\$ 627,821,483	\$ 32,76	8,587	\$ (2,963,781)	\$ 657,626,289	\$ (295,604,516)	\$ (15,233,926	) \$ 2,191,181	\$ (308,647,261)	\$ 348,979,02
		Less Socialized Renewable Energy Generation Investments (input as negative)		\$ (25	0,540)		\$ (250,540)		\$ 6,608		\$ 6,608	\$ (243,93
		Less Other Non Rate-Regulated Utility					ć		ć		ć	<u></u>
		Assets (input as negative)	¢ 607 004 400	¢ 22 54	2 0 4 7	¢ (2.062.704)	> -	¢ (205 604 546)	>	) \$ 2,191,181	>	₽ <p< td=""></p<>
		Total PP&E	\$ 627,821,483	⊅ 32,51	8,047	\$ (2,963,781)	\$ 657,375,749	<b>\$ (295,604,516)</b> Misc Amortization in a		<b>) \$    2,191,181</b> \$    (1,226,082)		\$ 348,735,09
								Gain on Disposal of Pi		\$ (772,600)		
								Loss on Removal of Fi		, (··· <b>_</b> , <b>···</b> )		

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

Gain on Disposal of Loss on Removal of Less: Fully Allocated Depreciation Transportation Stores Equipment Tools, Shop & Garage Equipment Power Operated Equipment

Net Depreciation



Ψ	(15,227,515)	Ψ
in a/c 572	25	\$
of Propert	У	\$
of Fixed a	ssets	
La d Dame	!-!!	

1,203,498.08
36,472.59
192,004.41
0.00

\$ (15,794,025)

### 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 <sup>1</sup> (h)=2013 Full Year Depreciation + ((d)*0.5)/(f)	2015 Depreciation Expense per Appendix 2-B Fixed Assets, Column J (I)	Variance <sup>2</sup>
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	\$ -
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	\$ -
1810	Leasehold Improvements	\$	-		0.00%	. ,	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$	72,924	23	4.27%		\$ 775,230	\$ -
1820	Distribution Station Equipment <50 kV	\$	1,321,244	42	2.36%	. ,	\$ 215,924	\$ -
1825	Storage Battery Equipment	\$	_,,		0.00%		\$ -	\$-
1830	Poles, Towers & Fixtures	\$	7,285,515	40	2.53%		\$ 1,594,927	\$-
1835	Overhead Conductors & Devices	\$	3,620,787	46	2.15%		\$ 669,034	\$ -
1840	Underground Conduit	\$	4,778,952	48	2.07%		\$ 695,316	•
1845	Underground Conductors & Devices	\$	13,912,409	33	3.00%	· · ·	\$ 6,495,455	
1850	Line Transformers	\$	5,596,405	40	2.52%		\$ 1,981,993	\$ -
1855	Services (Overhead & Underground)	\$	1,386,364	49	2.03%		\$ 405,488	\$ -
1860	Meters	\$			0.00%	. ,	\$ -	\$ -
1860	Meters (Smart Meters)	\$	2,305,390	15	6.75%		\$ 2,384,263	\$ -
1905	Land	\$	-		0.00%	. , ,	\$ -	\$ -
1908	Buildings & Fixtures	\$	-		0.00%		\$ 12,289	\$-
1910	Leasehold Improvements	\$	_		0.00%	· · ·	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$	243,201	7	14.92%	•	\$	\$ -
1915	Office Furniture & Equipment (5 years)	\$			0.00%		\$ -	\$ -
1920	Computer Equipment - Hardware	\$	148,003	3	29.68%		\$ 387,327	\$ -
1920	Computer EquipHardware(Post Mar. 22/04)	\$			0.00%		\$ -	÷ -
1920	Computer EquipHardware(Post Mar. 19/07)	\$	-		0.00%		÷ \$ -	\$ -
1930	Transportation Equipment	\$	2,392,048	4	23.46%		\$ 1,203,498	\$ -
1935	Stores Equipment	\$	-,,,		0.00%		\$ 36,473	
1940	Tools, Shop & Garage Equipment	\$	168,919	8	13.07%		\$ 192,004	\$ -
1945	Measurement & Testing Equipment	\$	-		0.00%		\$ -	\$ -
1950	Power Operated Equipment	\$	-		0.00%		\$ -	\$ -
1955	Communications Equipment	\$	716	10	10.00%		\$ 128,444	\$ -
1955	Communication Equipment (Smart Meters)	\$	-		0.00%		\$ -	\$ -
1960	Miscellaneous Equipment	\$	-		0.00%		\$ 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	\$ -
1985	Miscellaneous Fixed Assets	\$	-		0.00%		\$ -	\$ -
1990	Other Tangible Property	\$	-		0.00%		\$ -	\$ -
1995	Contributions & Grants	-\$	14,660,079	35	2.86%		-\$ 4,374,997	\$ -
2040	Components and Spares	\$	-		0.00%		\$ -	\$ -
		\$	-		0.00%		\$ -	\$ -
	Total	\$	32,768,587			\$ 15,233,926	\$ 15,233,926	\$ -

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	2	011 Actual	2	2012 Actual	2	013 Actual <sup>2</sup>	Bridge Year <sup>3</sup>		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 Se	rvice Charges	\$	1,230,341	\$	1,309,257	\$	1,311,839	\$	1,316,903	\$ 1,375,119
Late Payme	ent Charges	\$	1,427,041	\$	1,270,525	\$	1,223,989	\$	1,295,936	\$ 1,354,682
Other Operation	ating Revenues	\$	1,146,177	\$	1,138,505	\$	1,061,581	\$	1,128,981	\$ 1,182,597
Other Incor	ne 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

	2	011 Actual	:	2012 Actual	2	013 Actual <sup>2</sup>	В	ridge Year	-	Fest Year
Reporting Basis								2014		2015
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

	20	2011 Actual		2012 Actual		2013 Actual <sup>2</sup>		ridge Year	٦	Fest Year
Reporting Basis								2014		2015
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

	201	2011 Actual		2012 Actual	2013 Actual <sup>2</sup>		Bridge Year		Test Year	
Reporting Basis								2014		2015
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 <sup>2</sup>		Bridge Year		1	Fest 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 <sup>2</sup>		Bridge Year		fear Test	
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 Actua	I	2013 Actual <sup>2</sup>	Bridge Year	Test Year
Reporting Basis						2014	2015
Distribution Revenue Load Transfers	\$	4,917	\$ 88	38 \$	5 2,924		
Total	\$	4,917	\$ 88	38 \$	\$ 2,924	\$-	\$-

#### Account 4210 - Rent From Electric Property

	20	2011 Actual		2012 Actual		13 Actual <sup>2</sup>	Bridge Year		٦	est 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 <sup>2</sup>	Bridge Year	Test Year
Reporting Basis				2014	2015
Linemans Apprenticeship Government Grants			\$ 2,000		
Total	\$-	\$-	\$ 2,000	\$-	\$-

#### Account 4390 - Miscellaneous Non-Operating Income

	20	11 Actual	 2012 Actual	20	013 Actual <sup>2</sup>	Br	idge Year	Т	est 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 Prefit Evaluation	\$	(57,722)		\$	0				
Total	\$	94,723	\$ 84,424	\$	168,342	\$	154,000	\$	157,825

#### Account 4398 Foreign Exchange Gains and Losses

	2011 /	Actual	201	12 Actual	2013 Actual <sup>2</sup>	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	2011 Actual		12 Actual	20	13 Actual <sup>2</sup>	B	ridge Year	٦	Fest 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

	(2	Rebasing Year 011 Board- Approved)	Last Rebasing Year (2011 Actuals)		20	2012 Actuals		2013 Actuals		2013 Actuals		2013 Actuals		2013 Actuals		2013 Actuals		014 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%								

	(2	Rebasing Year 011 Board- Approved)	ast Rebasing Year (2011 Actuals)	2	012 Actuals	2013 Actuals		2014 Bridge Year			15 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

	Li	ast Rebasing Year (2011 Board- Approved)	L	ast Rebasing Year (2011 Actuals)		ariance 2011 BA – 2011 Actuals	2	012 Actuals	Variance 2012 Actuals vs. 2011 Actuals	2	2013 Actuals		ariance 2013 Actuals 2 vs. 2012 Actuals		2014 Bridge Year Variance 2014 Bridge vs. 2013 Actuals		20 <sup>.</sup>	15 Test Year	201	/ariance I5 Test vs. 14 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%	Ď			9%				-1%		
Percent Change: Test year vs. Most Current Actual											7.97%	Ď									
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%	6									

Note:

1 "BA" = Board-Approved

2 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.

3 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.

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

#### Year: <u>2015 - Test Year</u>

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

(1)

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

#### Year: 2011- Board Approved

Line No.	Particulars	Capita	alizati	on 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

<u>Notes</u>

(1) 4.0% unless an applicant has proposed or been approved for a different amount.
File Number:	EB-2014-0083
Exhibit:	7
Tab:	3
Schedule:	1
Page:	
Date:	07-Oct-14

### Appendix 2-P Cost Allocation

Please complete the following four tables.

#### A) Allocated Costs

Classes	 sts Allocated om Previous Study	%	-	osts Allocated in Fest 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

	Column 7B	Column 7C	Column 7D		(	Column 7E	
Classes (same as previous table)	oad Forecast (LF) current approved rates	L.F. X current proved rates X (1 + d)	LI	F X proposed rates	Mi	iscellaneous 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	\$ 5 7,032,138	\$ 7,435,153	\$	6,538,881	\$	122,824	
Large User, if applicable	\$ 5 1,914,284	\$ 2,023,992	\$	2,100,799	\$	33,555	
Street Lighting	\$ 5 1,347,656	\$ 1,424,891	\$	1,747,010	\$	83,584	
Sentinel Lighting							
Unmetered Scattered Load (USL)	\$ 5 122,389	\$ 129,404	\$	135,952	\$	7,034	
Distributed Generation Class	\$ 5 7,240	\$ 7,655	\$	45,424	\$	7,027	
Energy from Waste Generation	\$ ; -	\$ -	\$	733	\$	100	
Embedded distributor class	\$ 5 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 Transformer Ownership Allowance. Exclude revenue from rate adders and rate riders.

2 Columns 7C and 7D - Column total in each column should equal the Base Revenue Requirement

3 Columns 7C - The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/ Revenue at Current Rates.

4 Columns 7E - If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

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

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Deliev Denge
Class	Most Recent Year: 2012	(7C + 7E) / (7A)	(7D + 7E) / (7A)	Policy Range
	%	%	%	%
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	Propos	ed Revenue-to-Cost F	Ratios	Policy Porce
	2015	2016	2017	Policy Range
	%	%	%	%
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				MMM

#### 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/	Custo	Number of mers/Connec	ctions	Test Year Cons	sumption	Prop	osed Rates		Revenues at	Class Specific	Transformer Allowance	Total	Difference
	Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volu	metric	Proposed Rates	Revenue Requirement	Credit	1010	Dinoronioo
								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.

**Customer Class:** 

Residential

TOU / non-TOU: TOU

Consumption 100 kWh

	Consumption		100	kWh										
		Г	Current	Board-Ap	pro	oved	Γ		Proposed				Impa	ct
	Charge		Rate	Volume	C	Charge		Rate	Volume	(	Charge			
	Unit		(\$)			(\$)		(\$)			(\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$	10.51	1	\$	10.51	\$	5 11.22	1	\$	11.22	3	\$ 0.71	6.76%
Smart Meter Disposition Rate Rider	Monthly	\$	0.14	1	\$	0.14	\$	<b>5</b> -	1	\$	-	-9	\$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$	0.17	1	\$	0.17	\$	<b>5</b> -	1	\$	-	-9	\$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	\$	-	1	\$	-	\$	6 0.13	1	\$	0.13	3	\$ 0.13	
Distribution Volumetric Rate	per kWh	\$	0.0147	100	\$	1.47	\$	6 0.0157	100	\$	1.57	3	\$ 0.10	6.80%
LRAM & SSM Rate Rider	per kWh	\$	-	100	\$	-	\$	6 0.0002	100	\$	0.02	3	\$ 0.02	
CGAAP Accounting Changes Rate Rider	per kWh	\$	-	100	\$	-	\$	\$ 0.0003	100	\$	0.03	Ş	\$ 0.03	
Sub-Total A (excluding pass through)					\$	12.29				\$	12.97	Ş	§ 0.68	5.53%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$	0.0013	100	-\$	0.13	-\$	6 0.0013	100	-\$	0.13	3	<b>F</b> -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$	-	100	\$	-	-\$	6 0.0005	100	-\$	0.05	-9	\$ 0.05	
Line Losses on Cost of Power	per kWh	\$	0.0889	3.49	\$	0.31	\$	6 0.0889	3.41	\$	0.30	-9	\$ 0.01	-2.29%
Smart Meter Entity Charge	Monthly	\$	0.79	1	\$	0.79	\$	6 0.79	1	\$	0.79	5	<b>5</b> -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)					\$	13.26				\$	13.88	•	<b>0.62</b>	4.70%
RTSR - Network	per kWh	\$	0.0076	103	\$	0.79	\$	6 0.0081	103	\$	0.84	9	\$ 0.05	6.50%
RTSR - Line and Transformation Connection	per kWh	\$	0.0054	103	\$	0.56	\$	6 0.0058	103	\$	0.60	9	\$ 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	\$	6 0.0044	103	\$	0.46	-9	\$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0013	103	\$	0.13	\$	6 0.0013	103	\$	0.13	-9	§ 0.00	-0.08%
Standard Supply Service Charge	per kWh	\$	0.25	1	\$	0.25	\$	6 0.25	1	\$	0.25	3	<b>5</b> -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	100	\$	0.70	\$	6 0.0070	100	\$	0.70	3	<b>5</b> -	0.00%
TOU - Off Peak		\$	0.0720	64	\$	4.61	\$	6 0.0720	64	\$	4.61	9	<b>5</b> -	0.00%
TOU - Mid Peak		\$	0.1090	18	\$	1.96	\$	6 0.1090	18	\$	1.96	9	<b>5</b> -	0.00%
TOU - On Peak		\$	0.1290	18	\$	2.32	\$	6 0.1290	18	\$	2.32	3	<b>5</b> -	0.00%
Energy - RPP - Tier 1		\$	0.0830	100	\$	8.30	\$	6 0.0830	100	\$	8.30	3	<b>5</b> -	0.00%
Energy - RPP - Tier 2		\$	0.0970	0	\$	-	\$	\$ 0.0970	0	\$	-	9,	<b>6</b> -	0.00%
Total Bill on TOU (before Taxes)					\$	25.04				\$	25.75		§ 0.71	2.85%
HST			13%		\$	3.25		13%		\$	3.35	3	\$ 0.09	2.85%
Total Bill (including HST)					\$	28.29				\$	29.10	3	\$ 0.81	2.85%
Ontario Clean Energy Benefit <sup>1</sup>					-\$	2.83				-\$	2.91	-9	\$ 0.08	2.85%
Total Bill on TOU (including OCEB)					\$	25.46				\$	26.19	•	<b>6</b> 0.73	2.85%
Total Bill on RPP (before Taxes)					\$	24.45				\$	25.16	<b>4</b> 7	\$ 0.71	2.92%
HST		1	13%		\$	3.18		13%		\$	3.27	9	\$ 0.09	2.92%
Total Bill (including HST)		1			\$	27.62				\$	28.43	9	\$ 0.81	2.92%
Ontario Clean Energy Benefit <sup>1</sup>					-\$	2.76				-\$	2.84	-9	\$ 0.08	2.92%
Total Bill on RPP (including OCEB)					\$	24.86				\$	25.59		<b>6</b> 0.73	2.92%

3.49%

3.41%

<sup>1</sup> 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.

250 kWh

**Customer Class:** 

Residential

TOU / non-TOU:

TOU

Consumption

			Current	Board-Ap	pro	ved			Proposed				Impa	ct
	Charge		Rate	Volume	C	harge		Rate	Volume	С	harge			
	Unit		(\$)			(\$)		(\$)			(\$)	\$	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 <sup>1</sup>					-\$	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 <sup>1</sup>					-\$	4.90				-\$	5.01	-\$	0.11	2.29%
Total Bill on RPP (including OCEB)					\$	44.06				\$	45.07	\$	1.01	2.29%

3.49%

3.41%

<sup>1</sup> 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.

Customer Class:

Residential

TOU / non-TOU: TOU

Consumption 500 kWh

	Consumption		500	kWh										
			Current	Board-Ap	pro	oved	Г		Proposed				Impa	ict
	Charge		Rate	Volume	<u> </u>	Charge		Rate	Volume	C	Charge		•	
	Unit		(\$)			(\$)		(\$)			(\$)		\$ 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 <sup>1</sup>					-\$	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 <sup>1</sup>					-\$	8.45				-\$	8.62	-\$	0.16	1.94%
Total Bill on DDD (including OCED)						70.00				•		•	4 40	4 0 40

Total Bill on RPP (including OCEB)

3.49%

3.41%

\$ 77.54

\$

1.48

1.94%

\$ 76.06

<sup>1</sup> 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.

Residential **Customer Class:** 

TOU TOU / non-TOU:

	Consumption		800	kWh										
		<u> </u>	Currer	nt Board-Ap	opro	oved			Propos	ed			Impa	ct
	Charge		Rate	Volume	•	Charge		Rate	Volume		Charge			
	Unit		(\$)			(\$)		(\$)			(\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$	10.51	1	\$	10.51	\$	11.22	1	\$	11.22	\$	6 0.71	6.76%
Smart Meter Disposition Rate Rider	Monthly	\$	0.14	1	\$	0.14	\$	-	1	\$	-	-\$	6 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$	0.17	1	\$	0.17	\$	-	1	\$	-	-\$	6 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	\$	-	1	\$	-	\$	0.13	1	\$	0.13	\$	6 0.13	
Distribution Volumetric Rate	per kWh	\$	0.0147	800	\$	11.76	\$	0.0157	800	\$	12.56	\$	6 0.80	6.80%
LRAM & SSM Rate Rider	per kWh	\$	-	800	\$	-	\$	0.0002	800	\$	0.16	\$	6 0.16	
CGAAP Accounting Changes Rate Rider	per kWh	\$	-	800	\$	-	\$	0.0003	800	\$	0.24	\$	6 0.24	
Sub-Total A (excluding pass through)					\$	22.58				\$	24.31	\$	<b>5</b> 1.73	7.66%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$	0.0013	800	-\$	1.04	-\$	0.0013	800	-\$	1.04	\$	<b>6</b> -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$	-	800	\$	-	-\$	0.0005	800	-\$	0.40	-\$	6 0.40	
Line Losses on Cost of Power	per kWh	\$	0.0889	27.92	\$	2.48	\$	0.0889	27.28		2.43	-\$		-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)		Ť			\$	24.81	Ť			\$	26.09	\$		5.13%
RTSR - Network	per kWh	\$	0.0076	828	\$	6.29	\$	0.0081	827	\$	6.70	\$		6.50%
RTSR - Line and Transformation Connection	per kWh		0.0054	828	\$	4.47	\$		827	\$	4.80	\$		7.32%
Sub-Total C - Delivery (including Sub-Total B)	<b>P C</b>	Ť			\$	35.58	<b>–</b>			\$	37.58	\$		5.65%
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	828	\$	3.64	\$	0.0044	827	\$	3.64	-\$		-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0013	828	\$	1.08	\$		827	\$	1.08	-\$		-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	F	\$	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	\$		144		18.58	\$		0.00%
Energy - RPP - Tier 1		\$	0.0830	600		49.80	\$		600		49.80	\$		0.00%
Energy - RPP - Tier 2			0.0970	200		19.40	\$	0.0970	200		19.40	\$		0.00%
		÷			Ŧ		÷			Ť		Ť	-	
Total Bill on TOU (before Taxes)		T			\$	117.28	Т			\$	119.29	\$	5 2.01	1.71%
HST			13%		\$	15.25		13%		\$	15.51	\$		1.71%
Total Bill (including HST)					\$	132.53		,.		\$	134.79	\$		1.71%
Ontario Clean Energy Benefit <sup>1</sup>					-\$	13.25				-\$	13.48	-\$	6 0.23	1.71%
Total Bill on TOU (including OCEB)					\$	119.27				\$	121.31	\$		1.71%
					Ť					÷		Ť		
Total Bill on RPP (before Taxes)		Г			\$	115.34	Т			\$	117.35	\$	5 2.01	1.74%
HST			13%		\$	14.99		13%		\$	15.26	\$		1.74%
Total Bill (including HST)					\$	130.34				\$	132.61	\$		1.74%
Ontario Clean Energy Benefit <sup>1</sup>					• -\$	13.03				-\$	13.26	-\$	6 0.23	1.74%
Total Bill on RPP (including OCEB)					\$	117.31				\$	119.35	\$		1.74%
,					÷					÷		Ť		

Loss Factor (%)

3.49%

3.41%

<sup>1</sup> 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.

**Customer Class:** 

Residential

TOU / non-TOU:

Consumptio

TOU

on <b>1,000</b> kWh
---------------------

			Current	Board-Ap	pro	oved			Proposed				Impa	ct
	Charge		Rate	Volume	C	harge		Rate	Volume	С	harge			
	Unit		(\$)			(\$)		(\$)			(\$)		\$ 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 <sup>1</sup>					-\$	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 <sup>1</sup>					-\$	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%

<sup>1</sup> 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.

1,500 kWh

Customer Class: Residential

TOU / non-TOU: TOU

Consumption

			Curren	t Board-Ap	pro	oved			Proposed				Impa	ct
	Charge		Rate	Volume	(	Charge		Rate	Volume	(	Charge			
	Unit		(\$)			(\$)		(\$)			(\$)		\$ 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 <sup>1</sup>					-\$	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 <sup>1</sup>					-\$	24.10				-\$	24.47	-\$	0.37	1.55%
Total Bill on RPP (including OCEB)					\$	216.87				\$	220.22	\$	3.35	1.55%

3.49%

3.41%

<sup>1</sup> 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.

2,000 kWh

**Customer Class:** 

Residential

TOU / non-TOU:

Consumption

TOU

			Curre	nt Board-Ap	opr	oved			Proposed				Impa	ct
	Charge		Rate	Volume	•	Charge		Rate	Volume	С	Charge			
	Unit		(\$)			(\$)		(\$)			(\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$	10.5		1\$	5 10.51	\$	11.22	1	\$	11.22	\$	0.71	6.76%
Smart Meter Disposition Rate Rider	Monthly	\$	0.1	t ·	1 \$	6 0.14	\$	-	1	\$	-	-\$	0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$	0.1	, ,	1 \$	6 0.17	\$	-	1	\$	-	-\$	0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	\$	-		1 \$	5 -	\$	0.13	1	\$	0.13	\$	0.13	
Distribution Volumetric Rate	per kWh	\$	0.014	2000	5 \$	5 29.40	\$	0.0157	2000	\$	31.40	\$	2.00	6.80%
LRAM & SSM Rate Rider	per kWh	\$	-	2000	5 \$	5 -	\$	0.0002	2000	\$	0.40	\$	0.40	
CGAAP Accounting Changes Rate Rider	per kWh	\$	-	2000	5 \$	5 -	\$	0.0003	2000	\$	0.60	\$	0.60	
Sub-Total A (excluding pass through)					\$	6 40.22				\$	43.75	\$	3.53	8.78%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-\$	0.001	3 2000	) -\$	5 2.60	-\$	0.0013	2000	-\$	2.60	\$	-	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	\$	-	2000	5 \$	5 -	-\$	0.0005	2000	-\$	1.00	-\$	1.00	
Line Losses on Cost of Power	per kWh	\$	0.088	69.8	3 \$	6.21	\$	0.0889	68.2	\$	6.06	-\$	0.14	-2.29%
Smart Meter Entity Charge	Monthly	\$	0.7	) .	1 \$	0.79	\$	0.79	1	\$	0.79	\$	-	0.00%
Sub-Total B - Distribution (includes Sub-Total A)					\$	6 44.62				\$	47.00	\$	2.39	5.35%
RTSR - Network	per kWh	\$	0.007	6 2070	) \$	5 15.73	\$	0.0081	2068	\$	16.75	\$	1.02	6.50%
RTSR - Line and Transformation Connection	per kWh	\$	0.005	2070	<mark>)</mark> \$	5 11.18	\$	0.0058	2068	\$	12.00	\$	0.82	7.32%
Sub-Total C - Delivery (including Sub-Total B)					\$	5 71.52				\$	75.75	\$	4.23	5.91%
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.004	2070	) \$	9.11	\$	0.0044	2068	\$	9.10	-\$	0.01	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.001	3 2070	<mark>)</mark> \$	2.69	\$	0.0013	2068	\$	2.69	-\$	0.00	-0.08%
Standard Supply Service Charge	per kWh	\$	0.2	5 .	1 \$	0.25	\$	0.25	1	\$	0.25	\$	-	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.007	2000	5 \$	5 14.00	\$	0.0070	2000	\$	14.00	\$	-	0.00%
TOU - Off Peak		\$	0.072	) 1280	5 \$	92.16	\$	0.0720	1280	\$	92.16	\$	-	0.00%
TOU - Mid Peak		\$	0.109	360	5 \$	39.24	\$	0.1090	360	\$	39.24	\$	-	0.00%
TOU - On Peak		\$	0.129	) 360	5 \$	46.44	\$	0.1290	360	\$	46.44	\$	-	0.00%
Energy - RPP - Tier 1		\$	0.083	600	5 \$	49.80	\$	0.0830	600	\$	49.80	\$	-	0.00%
Energy - RPP - Tier 2		\$	0.097	) 1400	5 \$	135.80	\$	0.0970	1400	\$	135.80	\$	-	0.00%
Total Bill on TOU (before Taxes)					\$	275.41	Τ			\$	279.63	\$	4.22	1.53%
HST			13	6	\$	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 <sup>1</sup>					-\$	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	6	\$	36.81	1	13%		\$	37.36	\$	0.55	1.49%
Total Bill (including HST)					\$	319.98				\$	324.75	\$	4.77	1.49%
Ontario Clean Energy Benefit <sup>1</sup>					-\$	32.00	1			-\$	32.48	-\$	0.48	1.49%
Total Bill on RPP (including OCEB)					\$	287.99				\$	292.28	\$	4.29	1.49%

3.41%

<sup>1</sup> 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.

1,000 kWh

GS < 50 kW **Customer Class:** 

TOU / non-TOU:

TOU

Consumption

			<b>Board-Ap</b>	più	Jveu			Proposed				Impa	ict
		Rate	Volume	C	Charge		Rate	Volume	C	Charge			
Charge Unit		(\$)			(\$)		(\$)			(\$)		\$ Change	% Change
Monthly	\$	24.39	1	\$	24.39	\$		1	\$	24.39	\$	-	0.00%
Monthly	\$	7.17	1	\$	7.17	\$	-	1	\$	-	-\$	7.17	-100.00%
Monthly	\$	0.17	1	\$	0.17	\$	-	1	\$	-	-\$	0.17	-100.00%
Monthly	\$	-	1	\$	-	\$	2.36	1	\$	2.36	\$	2.36	
per kWh	\$	0.0160	1000	\$	16.00	\$	0.0164	1000	\$	16.40	\$	0.40	2.50%
per kWh	\$	-	1000	\$	-	\$	-	1000	\$	-	\$	-	
per kWh	\$	-	1000	\$	-	\$	0.0003	1000	\$	0.30	\$	0.30	
				\$	47.73				\$	43.45	-\$	4.28	-8.97%
per kWh	-\$	0.0013	1000	-\$	1.30	-\$	0.0013	1000	-\$	1.30	\$	-	0.00%
per kWh	\$	-	1000	\$	-	-\$	0.0006	1000	-\$	0.60	-\$	0.60	
per kWh	\$	0.0889	34.9	\$	3.10	\$	0.0889	34.1	\$	3.03	-\$	0.07	-2.29%
Monthly	\$	0.79	1	\$		\$	0.79	1	\$		\$	-	0.00%
				\$					\$		-\$	4.95	-9.84%
per kWh	\$	0.0068	1035	\$	7.04	\$	0.0072	1034	\$	7.45	\$	0.41	6.50%
per kWh	\$	0.0046	1035	\$	4.76	\$	0.0049	1034	\$	5.07	\$	0.31	7.32%
				\$	62.12				\$	57.88	-\$	4.24	-6.82%
per kWh	\$	0.0044	1035	\$	4.55	\$	0.0044	1034	\$	4.55	-\$	0.00	-0.08%
per kWh	\$	0.0013	1035	\$	1.35	\$	0.0013	1034	\$	1.34	-\$	0.00	-0.08%
per kWh	\$	0.25	1	\$	0.25	\$	0.25	1	\$	0.25	\$	-	0.00%
per kWh	\$	0.0070	1000	\$	7.00	\$	0.0070	1000	\$	7.00	\$	-	0.00%
	\$	0.0720	640	\$	46.08	\$	0.0720	640	\$	46.08	\$	-	0.00%
	\$	0.1090	180	\$	19.62	\$	0.1090	180	\$	19.62	\$	-	0.00%
	\$	0.1290	180	\$	23.22	\$	0.1290	180	\$	23.22	\$	-	0.00%
	\$	0.0830	600	\$	49.80	\$	0.0830	600	\$	49.80	\$	-	0.00%
	\$	0.0970	400	\$	38.80	\$	0.0970	400	\$	38.80	\$	-	0.00%
				\$	164.19				\$	159.95	-\$	4.24	-2.58%
		13%		\$	21.34		13%		\$	20.79	-\$	0.55	-2.58%
				\$	185.53				\$	180.74	-\$	4.79	-2.58%
				-\$	18.55				-\$	18.07	\$	0.48	-2.58%
				\$	166.98				\$	162.67	-\$	4.31	-2.58%
				\$	163.87				\$	159.63	-\$	4.24	-2.59%
		13%		\$	21.30		13%		\$	20.75	-\$	0.55	-2.59%
				\$	185.17				\$	180.38	-\$	4.79	-2.59%
				-\$	18.52				-\$	18.04	\$	0.48	-2.59%
				\$	166.66				\$	162.34	-\$	4.31	-2.59%
	Monthly Monthly Monthly Monthly per kWh per kWh per kWh per kWh per kWh monthly per kWh per kWh per kWh per kWh	Monthly\$Monthly\$Monthly\$Monthly\$per kWh\$per kWh\$	Charge Unit (\$)   Monthly \$ 24.39   Monthly \$ 7.17   Monthly \$ 0.17   Monthly \$ 0.17   Monthly \$ 0.17   Monthly \$ 0.17   Monthly \$ 0.0160   per kWh \$ 0.0160   per kWh \$ 0.0160   per kWh \$ 0.0013   per kWh \$ 0.00889   Monthly \$ 0.0068   per kWh \$ 0.0068   per kWh \$ 0.0044   per kWh \$ 0.0044   per kWh \$ 0.0070   \$ 0.0720 \$ 0.1290   \$ 0.1290 \$ 0.0830   \$ 0.0830 \$ 0.0970	Charge Unit   (\$)     Monthly   \$ 24.39   1     Monthly   \$ 7.17   1     Monthly   \$ 0.17   1     per kWh   \$ 0.0160   1000     per kWh   \$ 0.0160   1000     per kWh   \$ 0.0013   1000     per kWh   \$ 0.0889   34.9     Monthly   \$ 0.0889   34.9     Monthly   \$ 0.0889   34.9     per kWh   \$ 0.0889   34.9     Monthly   \$ 0.079   1     Per kWh   \$ 0.0046   1035     per kWh   \$ 0.0046   1035     per kWh   \$ 0.0070   1000     \$ 0.0720   640   \$ 0.1290     \$ 0.0720   640   \$ 0.0720     \$ 0.0830   600   \$ 0.0970     \$ 0.0970   1300	Charge Unit   (\$)   (\$)     Monthly   \$ 24.39   1   \$     Monthly   \$ 7.17   1   \$     Monthly   \$ 0.17   1   \$     Monthly   \$ 0.17   1   \$     Monthly   \$ 0.0160   10000   \$     per kWh   \$ 0.0160   10000   \$     per kWh   \$ 0.0013   10000   \$     per kWh   \$ 0.0013   10000   \$     per kWh   \$ 0.0013   10000   \$     per kWh   \$ 0.00889   34.9   \$     per kWh   \$ 0.00889   34.9   \$     per kWh   \$ 0.0046   1035   \$     per kWh   \$ 0.0046   1035   \$     per kWh   \$ 0.0070   1000   \$     per kWh   \$ 0.0070   1000   \$     per kWh   \$ 0.0070   1000   \$     per kWh   \$ 0.0720   640   \$     \$ 0.0830   6000   \$	Charge Unit   (\$)   (\$)     Monthly   \$ 24.39   1   \$ 24.39     Monthly   \$ 7.17   1   \$ 0.17     Monthly   \$ 0.17   1   \$ 0.17     Monthly   \$ 0.17   1   \$ 0.17     Monthly   \$ 0.17   \$ 0.17   \$ 0.17     Monthly   \$ 0.160   1000   \$ 16.00     per kWh   \$ 0.0160   1000   \$ 16.00     per kWh   \$ 0.0160   1000   \$ 1.30     per kWh   \$ 0.0013   1000   \$ 1.30     per kWh   \$ 0.0889   34.9   \$ 3.10     Monthly   \$ 0.79   1   \$ 0.79     per kWh   \$ 0.0889   34.9   \$ 3.10     Monthly   \$ 0.079   1   \$ 0.79     per kWh   \$ 0.0046   1035   \$ 4.76     per kWh   \$ 0.0041   1035   \$ 1.35     per kWh   \$ 0.0070   1000   \$ 7.04     per kWh   \$ 0.0720   640   \$ 46.08	Charge Unit   (\$)   (\$)   (\$)     Monthly   \$ 24.39   1   \$ 24.39   \$     Monthly   \$ 7.17   1   \$ 7.17   \$   \$     Monthly   \$ 0.17   1   \$ 0.17   \$   \$   \$     Monthly   \$ 0.17   1   \$ 0.17   \$   \$   \$     Monthly   \$ 0.160   1000   \$ 16.00   \$   \$   \$     per kWh   \$ 0.0160   1000   \$   1.30   \$   \$     per kWh   \$ 0.0013   1000   \$   1.30   \$   \$     per kWh   \$ 0.0889   34.9   \$ 3.10   \$   \$   \$     per kWh   \$ 0.0889   34.9   \$ 3.10   \$   \$   \$     per kWh   \$ 0.0889   34.9   \$ 3.10   \$   \$   \$     per kWh   \$ 0.0968   1035   \$ 7.04   \$   \$   \$     per kWh   \$ 0.025   1   \$ 0.25	Charge Unit   (\$)   (\$)   (\$)   (\$)     Monthly   \$ 24.39   1   \$ 24.39   \$ 24.39   \$ 24.39     Monthly   \$ 0.17   1   \$ 7.17   \$ 5   -     Monthly   \$ 0.17   1   \$ 0.17   \$ 2.36     per kWh   \$ 0.0160   1000   \$ 16.00   \$ 0.0164     per kWh   \$ 0.0160   1000   \$ -   \$ 0.0164     per kWh   \$ 0.0160   1000   \$ -   \$ 0.0164     per kWh   \$ 0.013   1000   \$ -   \$ 0.0013     per kWh   \$ 0.0013   1000   \$ 1.30   \$ 0.0068     per kWh   \$ 0.0089   34.9   \$ 3.10   \$ 0.0072     per kWh   \$ 0.0046   1035   \$ 4.76   \$ 0.0072     per kWh   \$ 0.0046   1035   \$ 4.76   \$ 0.0072     per kWh   \$ 0.0044   1035   \$ 4.76   \$ 0.0072     per kWh   \$ 0.025   1   \$ 0.25   \$ 0.25     per kWh   \$ 0.025	Charge Unit   (\$)   (\$)   (\$)   (\$)   (\$)     Monthly   \$ 24.39   1   \$ 24.39   \$ 24.39   1     Monthly   \$ 7.17   1   \$ 7.17   \$ 24.39   1     Monthly   \$ 0.17   1   \$ 0.17   \$ 24.39   1     Monthly   \$ 0.17   1   \$ 0.17   \$ 2.36   1     per kWh   \$ 0.0160   1000   \$ 16.00   \$ 0.0164   1000     per kWh   \$ 0.013   1000   \$ 1.30   \$ 0.003   1000     per kWh   \$ 0.0913   1000   \$ 1.30   \$ 0.006   1000     per kWh   \$ 0.0913   1000   \$ 1.30   \$ 0.006   1000     per kWh   \$ 0.0989   34.9   \$ 3.10   \$ 0.0989   34.1     Monthly   \$ 0.79   1   \$ 0.79   1   \$   0.0072   1034     per kWh   \$ 0.0044   1035   \$ 4.76   \$ 0.0071   1034     per kWh   \$ 0.0070   1000	Charge Unit Monthly   (\$)   (\$)   (\$)   (\$)   (\$)   (\$)   (\$)     Monthly   \$   24.39   1   \$   24.39   \$   24.39   1   \$     Monthly   \$   7.17   1   \$   7.17   \$   -   1   \$     Monthly   \$   0.17   1   \$   0.17   \$   2.36   1   \$     per kWh   \$   0.0160   10000   \$   16.00   \$   0.0164   10000   \$   -   1000   \$   -   10000   \$   -   10000   \$   -   10000   \$   -   10000   \$   -   5   0.0013   10000   \$   -   5   0.0006   10000   \$   -   \$   0.0006   10000   \$   -   \$   0.0072   10000   \$   -   \$   0.0072   10000   \$   0.0072   10000   \$   0.0072   10004	Charge Unit   (\$)   (\$)   (\$)   (\$)   (\$)   (\$)     Monthly   \$   24.39   1   \$   24.39   1   \$   24.39     Monthly   \$   7.17   1   \$   7.17   \$   -   1   \$   -     Monthly   \$   0.17   1   \$   0.17   \$   -   1   \$   -   1   \$   -   1   \$   -   1   \$   -   1   \$   -   1   \$   -   1   \$   -   1   \$   -   1   \$   -   1   \$   -   1000   \$   -   \$   0.003   1000   \$   1.30   1000   \$   1.30   1000   \$   1.30   1000   \$   1.30   1000   \$   1.30   1000   \$   1.30   1.30   1.30   1.30   1.30   1.30   1.30   1.30   1.30   1.30	Charge Unit   (\$) <th< td=""><td>Charge Unit   (\$)   (\$)   (\$)   (\$)   \$ Change     Monthiy   \$ 24.39   1   \$ 24.39   \$ 50.717   \$ 50.017   \$ 1   \$ 0.171   \$ -   \$ 50.017   \$ 50.017   \$ 50.017   \$ 50.011   \$ 50.00   <t< td=""></t<></td></th<>	Charge Unit   (\$)   (\$)   (\$)   (\$)   \$ Change     Monthiy   \$ 24.39   1   \$ 24.39   \$ 50.717   \$ 50.017   \$ 1   \$ 0.171   \$ -   \$ 50.017   \$ 50.017   \$ 50.017   \$ 50.011   \$ 50.00 <t< td=""></t<>

Loss Factor (%)

3.49%

3.41%

<sup>1</sup> 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.

2,000 kWh

**Customer Class:** 

GS < 50 kW

TOU / non-TOU:

TOU

Consumption

			Current	Board-Ap	pro	oved			Proposed			Г	Impa	ct
			Rate	Volume	_	Charge		Rate	Volume	C	harge		•	
	Charge Unit		(\$)			(\$)		(\$)			(\$)		\$ 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	1	\$	0.79	\$		0.00%
Sub-Total B - Distribution (includes Sub-Total A)					\$	68.13				\$		-\$	4.92	-7.23%
RTSR - Network	per kWh	\$	0.0068	2070	\$	14.07	\$	0.0072	2068	\$		\$	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 <sup>1</sup>					-\$	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 <sup>1</sup>					-\$	34.28					33.89	\$	0.40	-1.15%
Total Bill on RPP (including OCEB)					\$	308.53				\$	304.97	-\$	3.56	-1.15%

3.49%

3.41%

<sup>1</sup> 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.

5,000 kWh

**Customer Class:** 

GS < 50 kW

TOU / non-TOU: TOU

Consumption

			Current	Board-Ap	pro	ved			Proposed			Impa	ict
			Rate	Volume	С	harge		Rate	Volume	Charge			
	Charge Unit		(\$)			(\$)		(\$)		(\$)		Change	% Change
Monthly Service Charge	Monthly	\$	24.39	1	\$	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	\$ 2	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	\$ 4	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)					\$ 1	779.55				\$ 778.10	-\$	1.45	-0.19%
Ontario Clean Energy Benefit <sup>1</sup>					-\$	77.96				-\$ 77.81	\$	0.15	-0.19%
Total Bill on TOU (including OCEB)					\$ 7	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)					\$8	815.71				\$ 814.26	-\$	1.45	-0.18%
Ontario Clean Energy Benefit <sup>1</sup>					-\$	81.57				-\$ 81.43	\$	0.15	-0.18%
Total Bill on RPP (including OCEB)					\$	734.14				\$ 732.84	-\$	1.31	-0.18%

3.49%

3.41%

<sup>1</sup> 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.

10,000 kWh

Customer Class: **GS < 50 kW** 

TOU / non-TOU:

: TOU

Consumption

			Curre	nt Board-A	ppi	oved			Proposed	k			Impa	ct
			Rate	Volume		Charge		Rate	Volume		Charge			
	Charge Unit		(\$)			(\$)		(\$)			(\$)		\$ 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 <sup>1</sup>					-\$	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 <sup>1</sup>					-\$	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%

<sup>1</sup> 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.

15,000 kWh

Customer Class: **GS < 50 kW** 

\_\_\_\_

TOU / non-TOU: TOU

Consumption

			Curre	nt Board-A	pp	roved			Proposed	b			Impa	ct
			Rate	Volume		Charge		Rate	Volume		Charge			
	Charge Unit		(\$)			(\$)		(\$)			(\$)		\$ 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 <sup>1</sup>					-\$	226.46				-\$	227.15	-\$	0.69	0.30%
Total Bill on TOU (including OCEB)					\$	2,038.14				\$	2,044.35	\$	6.21	0.30%
										É		<b>_</b>		
Total Bill on RPP (before Taxes)			100/		\$	2,116.87		100/		\$	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 <sup>1</sup>					-\$	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%

<u>3.41%</u>

<sup>1</sup> 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.

Customer Class: GS > 50 kW

	Consumption		36,500	kWh	Der	mand		100	kW	Lo	ad Factor		50%	
			Curre	nt Board-A	ppr	oved	Г		Propos	ed			Impa	ct
			Rate	Volume		Charge		Rate	Volume		Charge			
	Charge Unit		(\$)			(\$)		(\$)			(\$)	\$	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	\$	ş -	1	\$	-	-\$	9.26	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	\$	0.17	1	\$	0.17	\$	ş -	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	\$	-	-9	\$ 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%

<sup>1</sup> 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.

Customer Class: GS > 50 kW

er	Class:	63	~	50	n

	Consumption		60,955	kWh	Der	nand		167	kW	Loa	ad Factor		50%	]
			Curre	nt Board-A	ppr	oved			Propos	ed			Impa	nct
			Rate	Volume		Charge		Rate	Volume		Charge			
	Charge Unit		(\$)			(\$)		(\$)			(\$)	\$	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%

<sup>1</sup> 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.

Customer Class: GS > 50 kW

er	Class:	63	>	50	r

	Consumption		182,500	kWh	De	emand		500	kW	Loa	ad Factor		50%	
			Curre	nt Board-A	٩p	roved			Propos	ed			Impa	ct
			Rate	Volume		Charge		Rate	Volume		Charge			
	Charge Unit		(\$)			(\$)		(\$)			(\$)	\$	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%

<sup>1</sup> 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.

Customer Class: **GS** > 700 - 4,999 kW

	Consumption		438,000	kWh	De	mand		1,000	kW	Loa	ad Factor		60%	
			Curre	ent Board-A	hpp	roved	Г		Propose	ed		Г	Impa	ct
			Rate	Volume		Charge		Rate	Volume		Charge			
	Charge Unit		(\$)			(\$)		(\$)			(\$)		\$ 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%

<sup>1</sup> 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.

Customer Class: **GS** > 700 - 4,999 kW

	Consumption		627,216	kWh	De	mand		1,432	kW	Loa	ad Factor		60%	
			Curre	nt Board-A	ppi	oved			Propose	ed			Impa	ct
			Rate	Volume		Charge		Rate	Volume		Charge			
	Charge Unit		(\$)			(\$)		(\$)			(\$)	\$	Change	% Change
Monthly Service Charge	Monthly	\$ <sup>·</sup>	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%

<sup>1</sup> 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.

GS > 700 - 4,999 kW Customer Class:

919,800 kWh 2,100 kW 60% Consumption Demand Load Factor **Current Board-Approved** Proposed Impact Charge Charge Rate Volume Rate Volume Charge Unit (\$) (\$) (\$) \$ Change % Change (\$) Monthly Service Charge Monthly \$ 1,196.32 1,196.32 \$ 1,112.41 -\$ -7.01% \$ 1 \$ 1,112.41 83.91 Green Energy Act Initiatives Funding Adder \$ Monthly 0.17 \$ 0.17 \$ 1 \$ 0.17 -100.00% -\$ -\$ **Distribution Volumetric Rate** per kW 3.4411 7,226.31 -\$ 414.75 2100 \$ \$ 3.2436 2100 \$ 6,811.56 -5.74% \$ LRAM & SSM Rate Rider per kW 2100 \$ \$ 0.0651 2100 \$ 136.71 \$ 136.71 -\$ CGAAP Accounting Changes Rate Rider 2100 \$ 2100 \$ \$ per kW \$ 0.1371 287.91 287.91 -Sub-Total A (excluding pass through) 8,422.80 -\$ \$ 8,348.59 74.21 -0.88% \$ per kW -\$ \$ 0.5871 2100 -\$ -\$ 0.5871 2100 -\$ 1,232.91 Deferral/Variance Account Disposition Rate Rider (2014) 1,232.91 0.00% per kW -\$ Deferral/Variance Account Disposition Rate Rider (2015) \$ 2100 \$ -\$ 0.2430 2100 -\$ 510.30 510.30 per kW \$ 0.1830 2100 \$ \$ 0.1830 2100 \$ \$ Rate Rider for Global Adjustment Sub-Account Disposition (2014) 384.30 384.30 0.00% per kW \$ \$ Rate Rider for Global Adjustment Sub-Account Disposition (2015) 2100 \$ \$ \$ 1,599.15 0.7615 2100 1,599.15 -Sub-Total B - Distribution (includes Sub-Total A) 8,588.83 \$ 7,574.19 \$ \$ 1,014.64 13.40% **RTSR - Network** per kW 2100 6,226.29 \$ 3.1555 2100 6,626.55 \$ 2.9649 \$ 400.26 6.50% \$ \$ per kW 290.01 **RTSR - Line and Transformation Connection** \$ 1.9327 2100 \$ 4,058.67 \$ 2.0708 2100 \$ 4,348.68 \$ 7.32% Sub-Total C - Delivery (including Sub-Total B) \$ 17,859.15 \$ 19,564.06 \$ 1,704.91 9.55% per kWh Wholesale Market Service Charge (WMSC) \$ \$ -\$ \$ 0.0044 951901 4,188.36 0.0044 951165 \$ 4,185.13 3.24 -0.08% per kWh 951165 \$ Rural and Remote Rate Protection (RRRP) \$ 0.0013 951901 \$ 1,237.47 \$ 0.0013 1,236.51 -\$ 0.96 -0.08% Standard Supply Service Charge Monthly \$ \$ 0.25 \$ 0.25 \$ 0.25 \$ 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%

<sup>1</sup> 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.

Customer Class: Large Use > 5,000 kW

	Consumption		4,854,500	kWh	Der	mand		9,500	kW	Loa	ad Factor		70%	
			Curre	nt Board-A	ppr	oved			Propose	əd			Impa	ct
			Rate	Volume		Charge		Rate	Volume		Charge			
	Charge Unit		(\$)			(\$)		(\$)			(\$)	\$	5 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%

<sup>1</sup> 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.

Customer Class: Large Use > 5,000 kW

	Consumption		10,220,000	kWh	De	mand		20,000	kW	Loa	ad Factor		70%	
			Curre	ent Board-Ap	pro	oved	Γ		Propose	d			Impa	ct
			Rate	Volume		Charge		Rate	Volume		Charge			
	Charge Unit		(\$)			(\$)		(\$)			(\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$	4,549.67	1	\$	4,549.67	9	\$ 4,549.32	1	\$	4,549.32	-\$	0.35	-0.01%
Green Energy Act Initiatives Funding Adder	Monthly	\$	0.17	1	\$	0.17	9	ş -	1	\$	-	-\$	0.17	-100.00%
Distribution Volumetric Rate	per kW	\$	2.2038	20000	\$	44,076.00	9	\$ 2.4629	20000	\$	49,258.00	\$	5,182.00	11.76%
LRAM & SSM Rate Rider	per kW	\$	-	20000	\$	-	-9	\$ 0.0338	20000	-\$	676.00	-\$	676.00	
CGAAP Accounting Changes Rate Rider	per kW	\$	-	20000	\$	-	9	\$ 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	-9	\$ 0.7202	20000	-\$	14,404.00	\$	-	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	\$	-	20000	\$	-	-9	\$ 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	9	\$ 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	9	\$ 3.5714	20000	\$	71,428.00	\$	4,314.00	6.50%
RTSR - Line and Transformation Connection	per kW	\$	2.2339	20000	\$	44,678.00	9	\$ 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	9	\$ 0.0044	10368190	\$	45,620.04	\$	-	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0013	10368190	\$	13,478.65	9	\$ 0.0013	10368190	\$	13,478.65	\$	-	-0.08%
Standard Supply Service Charge	Monthly	\$	0.25	1	\$	0.25	9	\$ 0.25	1	\$	0.25	\$	-	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	10220000	\$	71,540.00	9	\$ 0.0070	10220000	\$	71,540.00	\$	-	0.00%
Energy (Including Global Adjustment)	per kWh	\$	0.0898	10368190	\$	930,545.05	9	\$ 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%

<sup>1</sup> 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.

Customer Class: Unmetered Scattered Load

	Consumption		150	kWh	Co	onnections		1	]	RP	P Tier One		750	kWh
			Curre	nt Board-A	hpp	proved			Propos	ed		Γ	Impa	ct
			Rate	Volume		Charge		Rate	Volume		Charge			
	Charge Unit		(\$)			(\$)		(\$)			(\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$	0.96	1	\$		\$	1.07		\$	1.07	\$	-	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	l
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)		Г			\$	20.24	Τ			\$	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%

3.49%

Loss Factor (%)

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3.41%

<sup>1</sup> 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.

Customer Class: Unmetered Scattered Load

	Consumption		21,296	kWh	Со	nnections		186	]	RP	P Tier One		750	kWh
			Curre	nt Board-A	pp	roved			Propos	ed			Impa	ct
			Rate	Volume		Charge		Rate	Volume		Charge		-	
	Charge Unit		(\$)			(\$)		(\$)			(\$)		\$ 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%
							_		-					

3.49%

Loss Factor (%)

3.41%

<sup>1</sup> 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.

Customer Class: Unmetered Scattered Load

	Consumption		75,390	kWh	Co	onnections		363	]	RP	P Tier One		750	kWh
			Curre	nt Board-A	pp	roved			Propos	ed			Impa	ct
			Rate	Volume		Charge		Rate	Volume		Charge			
	Charge Unit		(\$)			(\$)		(\$)			(\$)		\$ 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)		<b>—</b>			\$	10,997.03				\$	11,205.27	\$	208.24	1.89%
HST			13%		\$	1,429.61		13%		\$	1,456.69	\$		1.89%
Total Bill (including HST)					\$	,				\$	12,661.96	\$	235.32	1.89%
		<u> </u>												
							_							

3.49%

Loss Factor (%)

3.41%

<sup>1</sup> 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.

Customer Class:	Street Lightin	g												
							_							
	Demand		1	kW	Li	ghts		4						
	Consumption		150	kWh	С	onnections		2						
			Curre	nt Board-A	<b>b</b>	proved			Propose	əd			Impa	ct
	Charge		Rate	Volume		Charge		Rate	Volume		Charge			
	Unit		(\$)			(\$)		(\$)			(\$)	\$	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%
			0.4004	I				0.4464	I					
Loss Factor (%)			3.49%					3.41%						

<sup>1</sup> 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.

#### Customer Class: Street Lighting

	Demand Consumption		7,922 2,787,508		-	hts nnections		42,735 20,614		RP	P Tier One		750	]kWh
			Curre	nt Board-A	ppr	roved			Propose	ed			Impa	ict
			Rate	Volume		Charge		Rate	Volume		Charge			
	Charge Unit		(\$)			(\$)	L	(\$)			(\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$	0.84	42735	\$	35,897.40	1	5 2.26	20614	\$	46,588.33	\$	10,690.93	29.78%
Distribution Volumetric Rate	per kW	\$	8.7506	7922	\$	69,322.25	9	\$ 11.3437	7922	\$	89,864.79	\$	20,542.54	29.63%
LRAM & SSM Rate Rider	per kW	\$	-	7922	\$	-	9	0.0302	7922	\$	239.24	\$	239.24	
CGAAP Accounting Changes Rate Rider	per kW	\$	-	7922	\$	-	9	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	-9	6 0.4347	7922	-\$	3,443.69	\$	-	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	\$	-	7922	\$	-	-9	0.1004	7922	-\$	795.37	-\$	795.37	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	\$	0.1353	7922	\$	1,071.85	9	0.1353	7922	\$	1,071.85	\$	-	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	\$	-	7922	\$	-	9	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	9	5 2.3428	7922	\$	18,559.66	\$	1,120.96	6.50%
RTSR - Line and Transformation Connection	per kW	\$	1.4969	7922	\$	11,858.44	9	5 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	9	0.0044	2882562	\$	12,683.27	-\$	9.81	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0013	2884792	\$	3,750.23	9	0.0013	2882562	\$	3,747.33	-\$	2.90	-0.08%
Standard Supply Service Charge	Monthly	\$	0.25	1	\$	0.25	9	0.25	1	\$	0.25	\$	-	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	2787508	\$	19,512.56	9	0.0070	2787508	\$	19,512.56	\$	-	0.00%
Energy (Including Global Adjustment)	per kWh	\$	0.0898	2884792	\$	258,910.08	1	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%

<sup>1</sup> 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.

Customer Class:	Standby Pov	ver	4,548	l									
			Curre	nt Board-A	ррі	roved	ſ		Propos	ed		Impa	ict
	Charge		Rate	Volume		Charge	ſ	Rate	Volume		Charge		
	Unit		(\$)			(\$)		(\$)			(\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$	-	0	\$	-	ſ	\$-	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	Τ			\$	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%

<sup>1</sup> 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.

**Embedded Distributor Customer Class:** 

Consumption 1,417,701 kWh Hourly Demand - Coincident (Provincial Peak) 4,000 4,000 Hourly Demand - Coincident (Delivery Point Peak) **Current Board-Approved** Proposed Impact Rate Volume Charge Rate Volume Charge Charge % Change \$ Change Unit (\$) (\$) (\$) (\$) Monthly Service Charge Monthly \$ \$ \$ 4,079.67 \$ \$ 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% per kW \$ 3.1555 **RTSR - Network** \$ 3.6300 14,878.64 4099 -\$ 4099 \$ \$ 12,933.76 1,944.88 6.50% per kW -\$ 2.6000 4099 \$ 10,656.88 \$ 2.0708 4099 \$ **RTSR - Line and Transformation Connection** \$ 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% per kWh 1452718 \$ \$ 0.0044 \$ Wholesale Market Service Charge (WMSC) \$ 0.0044 6,391.96 1452718 \$ 6,391.96 -0.08% per kWh \$ 1,888.53 \$ Rural and Remote Rate Protection (RRRP) 1452718 1,888.53 \$ 1452718 0.0013 \$ 0.0013 \$ -0.08% -Standard Supply Service Charge Monthly \$ 0.25 0.25 \$ 0.25 \$ 0.00% \$ \$ 0.25 -0.0898 \$ Energy (Including Global Adjustment) per kWh \$ 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 \$ 21,341.25 13% 37.43 -0.18% **Total Bill (including HST)** \$ 185,830.02 -\$ \$ 185,504.69 325.32 -0.18%

Loss Factor (%)

2.47%

2.47%

<sup>1</sup> 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.

**Distributor Generator Customer Class:** 

156 kWh Consumption

		Curre	nt Board-A	٩q	oroved			Proposed				Impa	ct
	Charge	Rate	Volume		Charge		Rate	Volume	C	Charge			
	Unit	(\$)			(\$)		(\$)			(\$)		\$ 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	\$	-	-\$	5 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	4	6 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	\$	6 0.06	6.50%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0046	162	\$	0.74	\$	0.0049	162	\$	0.79	\$	6 0.05	7.32%
Sub-Total C - Delivery (including Sub-Total B)				\$	9.75				\$	58.23	4	6 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	\$	5 -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	156	\$	1.09	\$	0.0070	156	\$	1.09	\$	5 -	0.00%
Energy (Including Global Adjustment)	per kWh	\$ 0.0898	162	\$	14.53	\$	0.0898	162	\$	14.52			
											T		
Total Bill (before Taxes)				\$	26.54				\$	75.02	4	6 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%						

<sup>1</sup> 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.

### 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

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

### **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

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

### **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

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

### **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 Applicable only for Non-RPP Customers	\$/kW	0.1830
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 Applicable only for Non-RPP Customers	\$/kW	0.7615
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

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.

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#### **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 Applicable only for Non-RPP Customers	\$/kW	0.2244
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

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

### 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.

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#### **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

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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) Distribution Volumetric Rate	\$ \$/kW	2.26 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 backup 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.

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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

1.6465

\$/kW

#### 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.

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#### **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

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.

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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

#### 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.

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

Service Charge

5.40

\$

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.

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

Service Charge	\$	61.08
ALLOWANCES		
Transformer Allowance for Ownership - per kW of billing demand/month		
General Service less than 50 kW Classification General Service 50 to 699 kW Classification General Service 700 to 4,999 kW Classification	\$/kW \$/kW \$/kW	(0.0032) (0.6980) (0.8688)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

#### Effective and Implementation Date January 1, 2015

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EB-2014-0083

### SPECIFIC SERVICE CHARGES

#### APPLICATION

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#### **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		
Disconnect/Reconnect at meter – after regular hours	\$	65.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	185.00
	\$	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

#### Effective and Implementation Date January 1, 2015

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EB-2015-0083

## **RETAIL SERVICE CHARGES (if applicable)**

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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

Hydro One Brampton Networks Inc. EB-2014-0083 Settlement Proposal Filed: October 9, 2014 Appendix C

# **Appendix C - Revenue Requirement Work Form**





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



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

#### Notes:

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



Data Input (1)

	-	Initial Application	(2)	Adjustments	_	Settlement Agreement	(6)	Adjustments	Per Board Decision	_
1	Rate Base									
	Gross Fixed Assets (average)	\$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%	<b>(9)</b>
2	Utility Income									
	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	Taxes/PILs									
-	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	Capitalization/Cost of Capital									
· ·	Capital Structure:									
	Long-term debt Capitalization Ratio (%)	56.0%				56.0%				
	Short-term debt Capitalization Ratio (%)	4.0%				4.0%	(8)			(8)
	Common Equity Capitalization Ratio (%)	40.0%	(0)			40.0%	(0)			(0)
	Prefered 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%	
Prefered 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.
  - All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
     Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use
  - (2) colimn M and Adjustments in column I
  - (3) Net of addbacks and deductions to arrive at taxable income.
  - (4) Average of Gross Fixed Assets at beginning and end of the Test Year
  - (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
  - (6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
  - (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
  - (8) 4.0% unless an Applicant has proposed or been approved for another amount.

(9) Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.



## Rate Base and Working Capital

Rate	Base
ILULU	Dusc

Line No.	Particulars	_	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) _(3) (3)	\$642,557,044 (\$302,195,512) \$340,361,532	\$41,572 \$72,927 \$114,500	\$642,598,616 (\$302,122,584) \$340,476,032	\$ - <u>\$ -</u> \$ -	\$642,598,616 (\$302,122,584) \$340,476,032
4	Allowance for Working Capital	(0) _(1)	\$64,482,522	(\$108,569)	\$64,373,953	\$	\$64,373,953
5	Total Rate Base	=	\$404,844,054	\$5,931	\$404,849,985	<u> </u>	\$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

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

Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2014 cost of service applications is 13%.
 Average of opening and closing balances for the year.



# Utility Income

Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Operating Revenues: 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
4 5 6 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense	\$25,587,507 \$15,936,873 \$ - \$ - \$ - \$ -	(\$289,145) (\$142,848) \$ - \$ - \$ - \$ -	\$25,298,362 \$15,794,025 \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ -	\$25,298,362 \$15,794,025 \$ - \$ - \$ - \$ -
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	<u> </u>	\$55,298,491
12	Utility income before income taxes	\$17,909,170	(\$51,817)	\$17,857,353	<u> </u>	\$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	<u> </u>	\$15,724,373

4

<u>Notes</u>	Other Revenues / Revenue	Offsets			
(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$413,000 \$1,321,854 \$2,137,735 \$154,000	\$962,119 \$32,828 (\$898,772) \$3,825	\$1,375,119 \$1,354,682 \$1,238,963 \$157,825	_
	Total Revenue Offsets	\$4,026,589	\$100,000	\$4,126,589	=



	\$1,375,119 \$1,354,682 \$1,238,963 \$157,825
\$ -	\$4,126,589



## Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	Determination of Taxable Income			
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	\$6,391,679	\$6,247,321	\$6,391,910
	Calculation of Utility income Taxes			
4	Income taxes	\$1,605,995	\$1,567,740	\$1,567,740
6	Total taxes	\$1,605,995	\$1,567,740	\$1,567,740
7	Gross-up of Income Taxes	\$579,032	\$565,240	\$565,240
8	Grossed-up Income Taxes	\$2,185,027	\$2,132,980	\$2,132,980
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$2,185,027	\$2,132,980	\$2,132,980
10	Other tax Credits	(\$87,800)	(\$87,800)	(\$87,800)
	Tax Rates			
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	15.00% 11.50% 26.50%	15.00% 11.50% 26.50%	15.00% 11.50% 26.50%

### <u>Notes</u>

5



## Capitalization/Cost of Capital

Line No.	Particulars	Capitaliz	zation Ratio	Cost Rate	Return
		Initial A	Application		
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$226,712,670	6.12%	\$13,864,207
2	Short-term Debt	4.00%	\$16,193,762	2.11%	\$341,688
3	Total Debt	60.00%	\$242,906,432	5.85%	\$14,205,895
	Equity				
4	Common Equity	40.00%	\$161,937,622	9.71%	\$15,724,143
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$161,937,622	9.71%	\$15,724,143
7	Total	100.00%	\$404,844,054	7.39%	\$29,930,038
		Settlemer	nt Agreement		
	Debt	(%)	(\$)	(%)	(\$)
1	Long-term Debt	56.00%	\$226,715,992	6.12%	\$13,864,410
2	Short-term Debt	4.00%	\$16,193,999	2.11%	\$341,693
3	Total Debt	60.00%	\$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	0.00%	\$ -	0.00%	¢10,1 <u>2</u> 1,010 \$-
6	Total Equity	40.00%	\$161,939,994	9.71%	\$15,724,373
7	Total	100.00%	\$404,849,985	7.39%	\$29,930,477
		Per Boa	rd Decision		
	Debt	(%)	(\$)	(%)	(\$)
8	Long-term Debt	56.00%	\$226,715,992	6.12%	\$13,864,410
9	Short-term Debt	4.00%	\$16,193,999	2.11%	\$341,693
10	Total Debt	60.00%	\$242,909,991	5.85%	\$14,206,103
			. , ,		. , , - •
11	Equity	40.00%	¢161 020 004	9.71%	\$15,724,373
11 12	Common Equity Preferred Shares		\$161,939,994 د		
12 13	Total Equity	0.00% 40.00%	<u>- \$-</u> \$161,939,994	<u>0.00%</u> 9.71%	<u>- \$ -</u> \$15,724,373
14	Total	100.00%	\$404,849,985	7.39%	\$29,930,477

<u>Notes</u> (1)

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

6



# Revenue Deficiency/Sufficiency

		Initial Applie	cation	Settlement Ag	reement	Per Board Decision		
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	
1 2 3	Revenue Deficiency from Below Distribution Revenue Other Operating Revenue Offsets - net	\$65,287,595 \$4,026,589	\$4,325,262 \$65,287,595 \$4,026,589	\$65,287,595 \$4,126,589	\$3,741,660 \$65,287,595 \$4,126,589	\$65,287,595 \$4,126,589	\$3,741,660 \$65,287,595 \$4,126,589	
4	Total Revenue	\$69,314,184	\$73,639,446	\$69,414,184	\$73,155,844	\$69,414,184	\$73,155,844	
5 6 8	Operating Expenses Deemed Interest Expense Total Cost and Expenses	\$41,524,380 \$14,205,895 \$55,730,276	\$41,524,380 \$14,205,895 \$55,730,276	\$41,092,387 \$14,206,103 \$55,298,491	\$41,092,387 \$14,206,103 \$55,298,491	\$41,092,387 \$14,206,103 \$55,298,491	\$41,092,387 \$14,206,103 \$55,298,491	
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	\$4,251,444	\$8,576,707	\$4,638,641	\$8,380,301	\$4,638,641	\$8,380,301	
12 13	Income Tax Rate	26.50% \$1,126,633	26.50% \$2,272,827	26.50% \$1,229,240	26.50% \$2,220,780	26.50% \$1,229,240	26.50% \$2,220,780	
14 15	Income Tax on Taxable Income Income Tax Credits Utility Net Income	(\$87,800) \$12,545,075	<mark>(\$87,800)</mark> \$15,724,143	(\$87,800) \$12,974,253	<mark>(\$87,800)</mark> \$15,724,373	(\$87,800) \$12,974,253	<mark>(\$87,800)</mark> \$15,724,373	
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 22	Indicated Rate of Return Requested Rate of Return on Rate Base	6.61% 7.39%	7.39% 7.39%	6.71% 7.39%	7.39% 7.39%	6.71% 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 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$15,724,143 \$3,179,068 \$4,325,262 <b>(1)</b>	\$15,724,143 \$ -	\$15,724,373 \$2,750,120 \$3,741,660 <b>(1)</b>	\$15,724,373 \$ -	\$15,724,373 \$2,750,120 \$3,741,660 <b>(1)</b>	\$15,724,373 \$ -	

#### Notes:

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



## **Revenue Requirement**

Line No.	Particulars	Application		Settlement Agreement	P	er 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	¥		Ŧ		Ŧ
•	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
		<i>\\</i>		<i>Q</i> (0,72 (,010		<i>Q</i> 10,121,010
8	Service Revenue Requirement					
Ū	(before Revenues)	\$73,639,446		\$73,155,844		\$73,155,844
	(	\$10,000,110		\$10,100,011	_	<i>Q10,100,011</i>
9	Revenue Offsets	\$4,026,589		\$4,126,589		\$ -
10	Base Revenue Requirement	\$69,612,857		\$69,029,255		\$73,155,844
10	(excluding Tranformer Owership Allowance credit adjustment)			<del></del>	_	4.0,.00,011
11	Distribution revenue	\$69,612,857		\$69,029,255		\$69,029,255
12	Other revenue	\$4,026,589		\$4,126,589		\$4,126,589
12		ψ-1,020,000		φ4,120,000		<i>\\\\\\\\\\\\\</i>
13	Total revenue	\$73,639,446		\$73,155,844		\$73,155,844
14	Difference (Total Revenue Less					
14	Distribution Revenue Requirement					
	before Revenues)	¢	(1)	¢	(1)	¢ (1)
	Sciore Revenues/	\$-	(1)	\$ -	(") <u> </u>	<u>\$-</u> (1)
Notes						
(1)	Line 11 Line 9					

(1) Line 11 - Line 8

Hydro One Brampton Networks Inc. EB-2014-0083 Settlement Proposal Filed: October 9, 2014 Appendix D

# **Appendix D - Cost Allocation Model**



# **2014 Cost Allocation Model**

## EB-2014-0083 Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	3,972,635,063
Total kWs from Load Forecast	5,864,284
Deficiency/sufficiency (RRWF 8. cell F51)	- 3,741,660.04

Miscellaneous Revenue (RRWF 5.	4 126 590
cell F48)	4,126,589

		]	1	2	3	4	5	6	7	8	9	10	11
	ID	Total	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
Billing Data							•						
Forecast kWh	CEN	3,972,635,063	1,308,264,983	354,668,870	1,064,497,599	806,154,180	382,619,513	33,306,955	5,931,733	17,012,414	178,816		
Forecast kW	CDEM	5,864,284			2,979,826	1,969,146	719,987	100,672		40,073	-		54,580
Forecast kW, included in CDEM, of customers receiving line transformer allowance		1,827,695			241,367	1,586,328							
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		370,521		370,521									
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	3,972,635,063	1,308,264,983	354,668,870	1,064,497,599	806,154,180	382,619,513	33,306,955	5,931,733	17,012,414	178,816	-	_
								•					
Existing Monthly Charge Existing Distribution kWh Rate			\$ 10.51 \$ 0.0147	-	\$ 121.18	\$ 1,196.32	\$ 4,549.67	\$0.84	\$0.96 \$0.0176		\$5.40 \$0.0160		
Existing Distribution KW Rate			φ 0.0147	φ 0.0100	\$2.5039	\$3.4411	\$2.2038	\$8.7506	· ·	\$0.0634			\$1.5573
Existing TOA Rate					\$2.5039	\$0.8758		ψ0.7500		φ0.0034			φ1.5575
Additional Charges					φ0.1010	\$0.0100							
Distribution Revenue from Rates		\$66,847,016	\$37,011,790	\$8,305,737	\$9,628,937	\$8,421,445	\$1,914,284	\$1,347,656	\$122,389	\$2,541	\$7,240	\$0	\$84,997
Transformer Ownership Allowance		\$1,559,421	\$0	\$0		\$1,389,306	\$0			\$0		\$0	\$0
Net Class Revenue	CREV	\$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	\$0	\$84,997
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# **2014 Cost Allocation Model**

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

			1	2	3	4	5	6	7	8	9	10	11
	ID	Total	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
Billing Data			•			•					•		
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	ССВ	-											
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	-	-	-	-



### EB-2014-0083 Sheet I8 Demand Data Worksheet -

NCP 4

**NCP 12** 

This is an input sheet for demand allocators.							
CP TEST RESULTS	4 CP						
NCP TEST RESULTS	4 NCP						
Co-incident Peak	Indicator						
1 CP	<b>CP 1</b>						
4 CP	CP 4						
12 CP	CP 12						
Non-co-incident Peak	Indicator						
1 NCP	NCP 1						

4 NCP

12 NCP

2 3 4 5 6 1 GS >50-GS>50-Regular Large Use >5MW Total Residential GS <50 Street Light Sca Intermediate **Customer Classes CO-INCIDENT PEAK** 1 CP Transformation CP TCP1 828,014 433,168 66,074 163,113 122,259 42,693 Bulk Delivery CP BCP1 Total Sytem CP DCP1 828,014 433,168 66,074 163,113 122,259 42,693 4 CP Transformation CP TCP4 2,993,959 1,493,122 280,724 590,795 424,781 201,522 Bulk Delivery CP BCP4 DCP4 Total Sytem CP 2,993,959 1,493,122 280,724 590,795 424,781 201,522 12 CP TCP12 7,794,612 3,198,935 1,848,356 607,752 Transformation CP 708,888 1,369,234 52,751 Bulk Delivery CP BCP12 DCP12 7,794,612 3,198,935 708,888 1,848,356 52,751 Total Sytem CP 1,369,234 607,752 NON CO\_INCIDENT PEAK 1 NCP Classification NCP from Load Data Provider DNCP1 924,765 442,908 180,503 93,204 137,224 61,489 8,490 Primary NCP PNCP1 442,908 924,765 93,204 180,503 137,224 61,489 8,490 Line Transformer NCP LTNCP1 740,741 442,908 91,153 167,838 29,405 8,490 Secondary NCP 14,703 SNCP1 621,792 440,176 64,807 92,796 8,490 4 NCP Classification NCP from Load Data Provider DNCP4 356,159 708,333 243,723 3,411,295 1,525,696 540,682 33,164 PNCP4 Primary NCP 3,411,29 540,682 243,723 1,525,696 356,159 708,333 33,164 Line Transformer NCP LTNCP4 2,685,215 1,525,696 348,323 658,634 115,861 33,164 Secondary NCP SNCP4 2,222,291 1,516,285 247,646 364,153 57,930 33,164 12 NCP Classification NCP from DNCP12 Load Data Provider 8,778,006 3,434,780 960,665 2,050,673 1,541,211 684,768 95,997 Primary NCP PNCP12 8,778,00 3,434,780 960,665 2,050,673 1,541,211 684,768 95,997 Line Transformer NCP LTNCP12 3,434,780 939,529 1,906,790 330,259 95,997 6,717,26 Secondary NCP SNCP12 5,405,86 3,413,594 667,974 1,054,248 165,130 95,997

7	8	9	10	11
Unmetered cattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power

686	20	
686	20	

2,795	220	
2,795	220	

8,418	278	
8,418	278	

757	190	
757	190	
757	190	
757	63	

2,899	640	
2,899	640	
2,899	640	
2,899	213	

8,423	1,489	
8,423	1,489	
8,423	1,489	
8,423	496	



## EB-2014-0083

# Sheet O1 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

			1	2	3	4	5	6	7	8	9	10 Energy from	11
ate Base Assets		Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Waste Generation	Back-up/Standb Power
crev mi	Distribution Revenue at Existing Rates Miscellaneous Revenue (mi)	\$65,287,595 \$4,126,589	\$37,011,790 \$3,052,540	\$8,305,737 \$349,180	\$9,458,822 \$470,625	\$7,032,138 \$122,824	\$1,914,284 \$33,555	\$1,347,656 \$83,584		\$2,541 \$120		\$0 \$100	
	. ,	Mise	cellaneous Revenue	Input equals Outp	ut								
	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) Distribution Revenue at Status Quo Rates	1.0573 \$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	\$89,868
	Miscellaneous Revenue (mi)	\$4,126,589	\$3,052,540	\$349,180	\$470,625	\$122,824	\$33,555	\$83,584	\$7,034	\$120		\$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		\$2,806		\$100	
	<b>F</b>												
di	Expenses 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	\$0
cu	Customer Related Costs (cu)	\$7,828,560	\$6,133,973	\$603,853	\$860,289	\$91,793	\$8,801	\$81,062	\$7,256	\$0		\$518	\$0
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	\$0
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	\$0
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	\$0
INT	Interest Total Expenses	\$14,203,325 \$57,409,298	\$8,059,243 <b>\$35,590,393</b>	\$1,409,095 <b>\$5,777,124</b>	\$2,410,831 <b>\$8,638,590</b>	\$1,311,328 <b>\$4,099,945</b>	\$537,416 <b>\$1,636,568</b>	\$425,694 <b>\$1,442,656</b>	\$33,291 <b>\$112,639</b>	\$6,955 <b>\$16,131</b>		\$10 <b>\$822</b>	
	Total Expenses	\$J7,409,290	\$33,590,393	\$5,777,124	\$0,030,390	\$4,099,945	\$1,030,300	\$1,442,030	\$112,039	\$10,131	\$94,430		φ.
	Direct Allocation	\$25,247	\$0	\$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	\$0
	Revenue Requirement (includes NI)	\$73,155,844 Bouenue Bo	\$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	\$0
		Revenue Re	quirement Input equ	als Output									
			61%	10%	15%	8%	3%	3%	0%	0%	0%	0%	b
	Rate Base Calculation												
	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	\$0
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		\$20,748		\$33	
	Accumulated Depreciation	(\$302,053,747)	(\$178,780,962)	(\$32,680,943)	(\$47,477,558)	(\$23,488,530)	(\$9,210,945)	(\$9,475,349)		(\$20,806)	(\$206,657)	(\$213)	\$0
со	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		(\$164)	\$0
	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	\$0
	Directly Allocated Net Fixed Assets	\$152,632	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$152,632	\$0	\$0	\$0
СОР	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	\$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		\$799	\$0
	Directly Allocated Expenses	\$13,418	\$0	\$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	\$0
	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)	\$0
	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	\$0
	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 B	ase Input equals Ou	Itput									
	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
			\$0,595,098	\$3,333,799	\$1,032,940	\$3,430,033	\$420,979	\$05,619	\$23,799	(\$30,572)	(\$79,747)	(\$722)	
	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												
			94.78%	124.45%	92.61%	136.14%	92.21%	78.82%	91.27%	5.72%	14.00%	12.04%	0.00%
	REVENUE TO EXPENSES STATUS QUO%	100 00%		1	JE.01/0	100.1470	52.2170						0.007
	REVENUE TO EXPENSES STATUS QUO%	100.00%		<b>.</b>		<b>.</b>	· · · · · · · · · · · · · · · · · · ·						*
	REVENUE TO EXPENSES STATUS QUO% 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
	EXISTING REVENUE MINUS ALLOCATED COSTS	<mark>(\$3,741,660)</mark> Deficie	(\$4,446,634) ency Input equals Ou	itput									
		(\$3,741,660)	(\$4,446,634)	•	(\$1,377,630) (\$835,541)	\$1,603,542 \$2,006,557	(\$283,582) (\$173,874)	(\$482,606) (\$405,371)	(\$20,065) (\$13,051)	(\$46,416)	) (\$90,635) ) (\$90,220)	(\$733) (\$733)	\$84,997 \$89,868



# **2014 Cost Allocation Model**

## EB-2014-0083 Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

	1	2	3	4	5	6	7	8	9	10	11
<u>Summary</u>	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
Customer Unit Cost per month - Avoided Cost	\$4.35	\$11.11	\$52.91	\$110.19	\$404.16	\$0.29	\$0.32	0	\$84.33	\$39.40	0
Customer Unit Cost per month - Directly Related	\$6.06	\$13.84	\$72.13	\$146.43	\$480.40	\$0.44	\$0.52	0	\$110.36	\$60.23	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$11.47	\$20.59	\$93.04	\$159.45	\$583.62	\$7.12	\$4.41	0	\$112.64	\$61.93	0
Existing Approved Fixed Charge	\$10.51	\$24.39	\$121.18	\$1,196.32	\$4,549.67	\$0.84	\$0.96	\$0.00	\$5.40	\$0.00	\$0.00



## Sheet 02.1 Line Transformer Worksheet -

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

	Γ	1	2	3	4	5	6	7	8	9
Description	Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	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
		4 000 400	004.050	050.440	445.004			100		504
Line Tranformer NCP	2,407,554	1,300,129	334,256	656,416	115,821		0		(	
PLCC Amount	277,661	225,567	14,067	2,218	39		33,164	,	(	
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)		(\$874,909)		(\$14,006	
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	(\$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	
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 \$0	
General Expenses										
		<b>MTA TAF</b>	¢40.004	<b>004 705</b>	<b>#40.050</b>	<b>Φ7</b> 440	<b>#</b> ~	<b>*</b> •••	<b>^</b>	<b>MO</b> 4
Acct 5005 - Operation Supervision and Engineering	\$155,656	\$76,725	\$18,001	\$34,765	\$18,659	\$7,449	\$0 \$0	\$33	\$0 \$0	
Acct 5010 - Load Dispatching	\$1,455,590	\$717,480	\$168,330	\$325,101	\$174,487	\$69,662 \$8,548	\$0 \$0	\$304	\$0 \$0	\$226
Acct 5085 - Miscellaneous Distribution Expense	\$178,616	\$88,042	\$20,656	\$39,893 \$45,724	\$21,411	\$8,548 \$2,274	\$0 \$0	\$37	\$0 \$0	\$28
Acct 5105 - Maintenance Supervision and Engineering	\$70,445	\$34,723	\$8,147	\$15,734	\$8,445	\$3,371	\$0	\$15	\$0	
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



Sheet 02.1 Line Transformer \

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

	10	11	12	13	14	15	16	17	18	19	20
<u>Description</u>	Energy from Waste Generation	Back- up/Standby Power	Rate class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1850 Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0
Line Tranformer NCP	0	0	0	0	0	0	0	0	0	0	(
PLCC Amount	0	0	0	0	0	0	0	0	0	0	(
Adjustment to Customer Related Cost for PLCC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
· · · · <b>,</b> · · · · · · · · · · · · · · · · · · ·											
General Plant - Gross Assets	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$23)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$11	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Rate Base											
Acct 1850 - Line Transformers - Gross Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Accumulated Depreciation	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Line Transformers - Net Fixed Assets	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
General Plant Assigned to Line Transformers - NFA	\$0	\$0	\$0 \$0								
Line Transformer Net Fixed Assets Including General Plant	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	<b>\$</b> 0	ψŬ	ψŬ	ψu	ψŬ	ψŪ	ψŬ	ψŪ	ψŪ	ψŪ	ψŪ
General Expenses											
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1850 - Line Transformers - Gross Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



# **2014 Cost Allocation Model**

## EB-2014-0083 Sheet O3.1 Line Transformers Unit Cost Worksheet -

### ALLOCATION BY RATE CLASSIFICATION

	Γ	1	2	3	4	5	6	7	8	9	10	11
<u>Description</u>	Total	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
Depreciation on Acct 1850 Line Transformers	\$2,495,779	\$1,579,174	\$269,076	\$449,219	\$78,165	\$0	\$111,392	\$8,058	\$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		\$0	
Acct 5035 - Overhead Distribution Transformers- Operation	\$82,040	\$51,910	\$8,845	\$14,767	\$2,569	\$0 \$0	\$3,662	\$265	\$0		\$0	
Acct 5055 - Underground Distribution Transformers - Operation Acct 5160 - Maintenance of Line Transformers	\$80,098 \$233,275	\$50,681 \$147,602	\$8,636 \$25,150	\$14,417 \$41,988	\$2,509 \$7,306	\$0 \$0	\$3,575 \$10,412	\$259 \$753	\$0 \$0		\$0 \$0	
Acct 5100 - Maintenance of Line Transformers Allocation of General Expenses	\$472,156	\$296,339	\$25,150 \$51,502	\$87,778	\$15,304	\$0 \$0	\$19,671	\$733 \$1,432	\$0 \$0		\$0 \$0	
Admin and General Assigned to Line Transformers	\$206,476	\$130,606	\$22,265	\$37,180	\$6,476	\$0 \$0	\$9,225	\$667	\$0		\$0	
PILs on Line Transformers	\$446,539	\$282,542	\$48,142	\$80,373	\$13,985	\$0 \$0	\$19,930	\$1,442	\$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		\$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	
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	\$0.00
Billed kW without Line Transformer Allowance Billed kWh without Line Transformer Allowance		0 1,308,264,983	0 354,298,350	2,738,459 1,064,497,599	382,818 806,154,180	719,987 382,619,513	100,672 33,306,955	0 5,931,733	40,073 17,012,414		C	01,00
ine Transformation Unit Cost (\$/kW) ine Transformation Unit Cost (\$/kWh)		\$0.0000 \$0.0051	\$0.0000 \$0.0032	\$0.6980 \$0.0018	\$0.8688 \$0.0004		\$4.7002 \$0.0142	\$0.0000 \$0.0058	\$0.0000 \$0.0000		\$0.0000 \$0.0000	
eneral 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
eneral 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)	. ,	(\$23)	
eneral 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		\$11	
eneral Plant - Depreciation	\$1,648,516	\$958,904	\$174,502	\$260,288	\$141,200	\$57,930	\$50,205	\$3,840	\$804	\$842	\$1	\$
otal 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	\$
otal 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	\$
otal 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	\$
ine Transformer Rate Base			<b>*</b> 4 0 0 5 0 0 0 5		<b>*</b> ••• <b>•</b> •• <b>•</b> •••••••••••••••••••••••••	<b>A C</b>		<b>*</b> ~~ <b>~</b> ~~~~	<b>A</b> .	<b>AO A O A</b>	<b>A</b> A	•
cct 1850 - Line Transformers - Gross Assets	\$122,963,220	\$77,803,478	\$13,256,965	\$22,132,328	\$3,851,073	\$0 \$0	\$5,488,099	\$397,028	\$0 \$0		\$0 \$0	
ine Transformers - Accumulated Depreciation ine Transformers - Net Fixed Assets	(\$54,566,535) \$68,396,685	<mark>(\$34,526,309)</mark> \$43,277,168	<mark>(\$5,882,952)</mark> \$7,374,014	<mark>(\$9,821,510)</mark> \$12,310,818	<mark>(\$1,708,964)</mark> \$2,142,109	\$0 \$0	<mark>(\$2,435,416)</mark> \$3,052,684	<mark>(\$176,187)</mark> \$220,842	\$0 \$0		\$0 \$0	\$
General Plant Assigned to Line Transformers - NFA	\$2,921,654	\$1,878,317	\$333,115	\$484,846	\$2,142,109 \$84,138	\$0 \$0	\$3,052,084 \$131,328	\$9,291	\$0 \$0		\$0 \$0	ው ድ
ne Transformer Net Fixed Assets Including General Plant	\$71,318,339	\$45,155,485	\$7,707,129	\$12,795,665	\$2,226,248	\$0 \$0	\$3,184,012	\$230,133	\$0 \$0		\$0 \$0	
eneral Expenses												
cct 5005 - Operation Supervision and Engineering	\$222,366	\$129,185	\$23,091	\$35,847	\$18,885	\$7,546	\$7,227	\$539	\$4		\$0	\$
cct 5010 - Load Dispatching	\$2,079,414	\$1,208,047	\$215,930	\$335,213	\$176,600	\$70,562	\$67,582	\$5,038	\$40	-	\$2	
Acct 5085 - Miscellaneous Distribution Expense	\$255,166	\$148,240	\$26,497	\$41,134	\$21,671	\$8,659	\$8,293	\$618	\$5		\$0	\$
Acct 5105 - Maintenance Supervision and Engineering	\$100,636 <b>\$2,657,583</b>	\$58,465 <b>\$1,543,937</b>	\$10,450 <b>\$275,968</b>	\$16,223 <b>\$428,417</b>	\$8,547 <b>\$225,702</b>	\$3,415 <b>\$90,182</b>	\$3,271 <b>\$86,373</b>	\$244 <b>\$6,439</b>	\$2 <b>\$51</b>		\$0 <b>\$2</b>	
	φ <b>2,0</b> 07,003	\$1,545,957	\$213,908	<b>φ420,41</b> /	φ <b>22</b> 5,702	\$90,10Z	\$00,373	<b>\$0,439</b>	φ <b>2</b> 1	\$31Z	<b>φ</b> Ζ	3
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

Hydro One Brampton Networks Inc. EB-2014-0083 Settlement Proposal Filed: October 9, 2014 Appendix E

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



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 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.

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

7

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



Rate Base			\$ 404,849,985	
Return on Ratebase				
Deemed ShortTerm Debt %	4.00%	т	\$ 16,193,999	W = S * T
Deemed Long Term Debt %	56.00%	U	\$ 226,715,992	X = S * U
Deemed Equity %	40.00%	V	\$ 161,939,994	Y = S * V
Short Term Interest Rate	2.11%	Z	\$ 341,693	AC = W * Z
Long Term Interest	6.12%	AA	\$ 13,864,410	AD = X * AA
Return on Equity (Regulatory Income)	9.71%	AB	\$ 15,724,373	AE = Y * AB
Return on Rate Base			\$ 29,930,477	AF = AC + AD + AE

Questions that must be answered	Historic	Bridge	Test Year
1. Does the applicant have any Investment Tax Credits (ITC)?	Yes	Yes	Yes
2. Does the applicant have any SRED Expenditures?	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. Did the applicant pay dividends?	Yes	Yes	Yes

- *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?

No

No

No



Tax Rates Federal & Provincial As of June 20, 2012	Effective January-01-12	Effective January-01-13	Effective January-01-14	
Federal income tax				
General corporate rate	38.00%	38.00%	38.00%	
Federal tax abatement	-10.00%	-10.00%	-10.00%	
Adjusted federal rate	28.00%	28.00%	28.00%	
Rate reduction	-13.00%	-13.00%	-13.00%	
	15.00%	15.00%	15.00%	
Ontario income tax	11.50%	11.50%	11.50%	
Combined federal and Ontario	26.50%	26.50%	26.50%	
Federal & Ontario Small Business				
Federal small business threshold	500,000	500,000	500,000	
Ontario Small Business Threshold	500,000	500,000	500,000	
Federal small business rate	11.00%	11.00%	11.00%	
Ontario small business rate	4.50%	4.50%	4.50%	



#### Effective January-01-15

38.00%	
-10.00%	
28.00%	_
-13.00%	
15.00%	
11.50%	
26.50%	
<b>F</b> 00.000	

500,000 500,000

11.00%

4.50%



Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historic per tax returns	Less: Non- Distribution Portion	UCC Regulated Historic Year
1	Distribution System - post 1987	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
13 <sub>1</sub>	Lease # 1			0
13 <sub>2</sub>	Lease #2			0
13 <sub>3</sub>	Lease # 3			0
13 <sub>4</sub>	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



# 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	
transier of an EOF to the corporation after rinday, December 20, 2002		_	32,984	32,984
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal	I		_	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



## Schedule 13 Tax Reserves - Historical

## **Continuity of Reserves**

Description	Historical Balance as	Non-Distribution Eliminations	Utility Only
Description	per tax returns	Non-Distribution Emminations	Offinity Office
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting pu	irposes		
Reserve for doubtful accounts ss. 20(1)(I)			0
Reserve for goods and services not delivered			0
ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
			0
Total	0	0	0
Financial Statement Reserves (not deductible	for Tax Purposes)		
General Reserve for Inventory Obsolescence			0
(non-specific)			0
General reserve for bad debts			0
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accmulated 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			0
Paid Within 3 Taxation Years ss. 78(1)			
Other	988,489		988,489
			0
			0
Total	8,365,131	0	8,365,131


#### Schedule 7-1 Loss Carry Forward - Historic

#### **Corporation Loss Continuity and Application**

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



## Adjusted Taxable Income - Historic Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	Α	20,021,314		20,021,314
Additions:				
Interest and penalties on taxes	103			(
Amortization of tangible assets	104	12,910,689		12,910,689
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	1,087,894		1,087,89
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	110			
Non-deductible meals and entertainment expense	120	696		69
Non-deductible automobile expenses	121	090		03
Non-deductible life insurance premiums	122			
Non-deductible company pension plans	123			
	124			
Tax reserves deducted in prior year		0.005.404		0.005.40
Reserves from financial statements- balance at end of year	126	8,365,131		8,365,13
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	25,518		25,51
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			(
	294			(
	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		35,822		35,82
Contingent Liabilities		20,011		,-

G. Adj. Taxable Income Historic



## Adjusted Taxable Income - Historic Year

Total Additions		22,425,750	0	22,425,75
Deductions:				
Gain on disposal of assets per financial statements	401			
Dividends not taxable under section 83	402			
Capital cost allowance from Schedule 8	403	19,096,060		19,096,00
Terminal loss from Schedule 8	404			
Cumulative eligible capital deduction from Schedule 10	405	661,376		661,3
Allowable business investment loss	406			
Deferred and prepaid expenses	409			
Scientific research expenses claimed in year	411			
Tax reserves claimed in current year	413			
Reserves from financial statements - balance at beginning of year	414	7,979,129		7,979,12
Contributions to deferred income plans	416			
Book income of joint venture or partnership	305			
Equity in income from subsidiary or affiliates	306			
Other deductions: (Please explain in detail the nature of the item)		0		
Interest capitalized for accounting deducted for tax	390	849,528		849,52
Capital Lease Payments	391			
Non-taxable imputed interest income on deferral and variance accounts	392			
OPEB capitalized for accounting - deducted for tax	393	272,117		272,11
	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)		36,803		36,80
Regulatory Asset and Liabilities (not recognized for tax)		2,885,942		2,885,94
Goodwill Tax Deduction (not part of RR)		1,350,851		1,350,8
		1,000,001		.,,.
Fotal Deductions		33,131,807	0	33,131,80
		55,151,007	U	55,151,00
Net Income for Tax Purposes		9,315,258	0	9,315,2
		0,010,200	V	0,010,2v
Charitable donations from Schedule 2	311			
Faxable 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	332			
calculation in Manager's summary)				
imited partnership losses of preceding taxation years from Schedule 4	335			
		9,315,258	0	9,315,2

G. Adj. Taxable Income Historic



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

Note: Input the actual information	n from the tax returns for the historic year.				W	ires Only
Regulatory Taxable Income					\$	9,315,2
Ontario Income Taxes Income tax payable	Ontario Income Tax	11.50% <b>B</b>	\$ 1,071,255	C = A * B		
Small business credit	Ontario Small Business Threshold Rate reduction (negative)	\$ 500,000 D E		F = D * E		
Ontario Income tax					\$	1,071,2
Combined Tax Rate and PILs	Effective Ontario Tax Rate Federal tax rate		11.50% 15.00%	K = J / A L		
	Combined tax rate					26.5
Total Income Taxes					\$	2,468,5
Investment Tax Credits Miscellaneous Tax Credits					\$	89,2
Total Tax Credits					ф \$	<u>89,2</u>
Corporate PILs/Income Tax Provi	sion for Historic Year				\$	2,379,3

### nly 5,258 A

,255 **J = C + F** 

.50% **M = K + L** 

8,543 N = A \* M O 9,235 P 9,235 Q = O + P 9,308 R = N - Q



### Schedule 8 CCA - Bridge Year

Class	Class Description	C Regulated storic Year	Additions	Disposals (Negative)	Before 1/2 Yr Adjustment	Ado	/ear Rule {1/2 ditions Less disposals}	Reduced UCC	Rate %	Brid	ge Year CCA	CC End of ridge Year
1	Distribution System - post 1987	\$ 124,983,753	\$ 1,083,130		\$ 126,066,883	\$	541,565	\$ 125,525,318	3 <b>4%</b>	\$	5,021,013	\$ 121,045,870
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -	\$-		\$ -	\$	-	\$-	6%	\$	-	\$ -
	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	5 <b>20%</b>	\$	98,367	\$ 514,899
10	Computer Hardware/ Vehicles	\$ 4,313,021	\$ 1,595,508		\$ 5,908,529	\$	797,754	\$ 5,110,775	5 <b>30%</b>	\$	1,533,232	\$ 4,375,296
10.1	Certain Automobiles		\$-		\$ -	\$	-	\$-	30%	\$	-	\$ -
12	Computer Software	\$ 177,050	\$ 434,005		\$ 611,055	\$	217,002	\$ 394,052	2 <b>100%</b>	\$	394,052	\$ 217,002
13 1	Lease # 1		\$-		\$ -	\$	-	\$-		\$	-	\$ -
13 2	Lease #2		\$-		\$ -	\$	-	\$-		\$	-	\$ -
13 3	Lease # 3		\$-		\$ -	\$	-	\$-		\$	-	\$ -
13 4	Lease # 4		\$-		\$ -	\$	-	\$-		\$	-	\$ -
	Franchise		\$-		\$ -	\$	-	\$-		\$	-	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs		\$-		\$ -	\$	-	\$-	8%	\$	-	\$ -
	Fibre Optic Cable		\$-		\$ -	\$	-	\$-	12%	\$	-	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment		\$-		\$ -	\$	-	\$-	30%	\$	-	\$ -
43.2	Certain Clean Energy Generation Equipment		\$-		\$ -	\$	-	\$-	50%	\$	-	\$ -
	Computers & Systems Software acq'd post Mar 22/04	\$ 15,783	\$ 144,614		\$ 160,397	\$	72,307	\$ 88,090	) <b>45%</b>	\$	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		\$	11,444,906	\$ 142,837,922
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 290,001	\$-		\$ 290,001	\$	-	\$ 290,001		\$	159,501	\$ 130,500
	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



## Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital			Γ	8,786,857
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	112,428
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal	I		-	8,899,285
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				8,899,285
Current Year Deduction		8,899,285	x 7% =	622,950
Cumulative Eligible Capital - Closing Balance				8,276,335



Schedule 13 Tax Reserves - Bridge Year

### Continuity of Reserves

				Bridge Year	Adjustments			
Description	Historic Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Additions	Disposals	Balance for Bridge Year	Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes			-					
Reserve for doubtful accounts ss. 20(1)(I)	0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
Total	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	
-Accmulated 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



#### **Corporation Loss Continuity and Application**

#### Schedule 7-1 Loss Carry Forward - Bridge Year

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

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



## Adjusted Taxable Income - Bridge Year

	T2S1 line #	Total for Regulated Utility
ncome before PILs/Taxes	Ä	14,234,85
Additions:	103	
Interest and penalties on taxes Amortization of tangible assets	103	13,051,783.90
Amortization of intangible assets	104	13,031,783.90
Recapture of capital cost allowance from Schedule 8	100	
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	120 121	1.00
Non-deductible meals and entertainment expense Non-deductible automobile expenses	121	1,000
Non-deductible life insurance premiums	122	
Non-deductible company pension plans	123	
Tax reserves deducted in prior year	124	
Reserves from financial statements- balance at end of year	126	8,646,642
Soft costs on construction and renovation of buildings	120	0,040,04
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	
12(1)(z.2) 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		80.22
Phor Year Miscellaneous Tax Credits received		89,23

M. Adj. Taxable Income Bridge



## Adjusted Taxable Income - Bridge Year

Deductions:         401           Dividends not taxable under section B3         401         20.024           Capital cost allowance from Schedule B         403         20.024           Terminal loss from Schedule B         403         20.024           Cumulative eligible capital decktion from Schedule 10         405         6622           Allowable business investment loss         406         403           Deferred and prepade expenses         401         8.365           Scientific research expenses claimed in year         411         8.365           Contributions to deferred income plans         416         8.366           Equipation income plans         416         3.663           Equipation income from subsidiary or affiliates         306         3.663           Capital contributions (capitalead for accounting - deducted for tax)         306         3.653           Interest capitalized for accounting deducted for tax         390         915         3.641           OPEB Capital Contributions Received         333         180         3.641           That 317.4 Election - Capital Contributions Received         1.714         1.717.4 Election - Capital Contributions Received         1.714         1.717.4 Election - Capital Contributions Received         1.714         1.714.717.4 Election - Capital Contributions Received			
Calino of disposal of assets per financial statements       401         Capital cost allowance from Schedule 8       402         Capital cost allowance from Schedule 8       403         Camulative eligible capital deduction from Schedule 10       405         Allowable buildness investment loss       406         Camulative eligible capital deduction from Schedule 10       405         Allowable buildness investment loss       406         Deferred and prepaid expenses       409         Scientific reasons investment loss       406         Contributions to deferred income plans       411         Reserves ford informed income plans       416         Dask income of primerves income on deferral and variance accounts       306         Capital caces Payments       361         Capital caces Payments       361         Non-taxable imputed interest income on deferral and variance accounts       332         OPEB Capitalized for accounting - deducted for tax       333         OPEB Capitalized for accounting - deducted for tax       333         TA 137.4) Election - Capital Contributions Received       117         TA 137.4) Election - Capital Contributions Received       117         TA 137.4) Election - Capital Contributions Received       116         TA 137.4) Electinon - Capital Contributions Received			
Gain on disposal of assets per financial statements       401         Dividends not taxable under section 83       402         Carbial cost allowance from Schedule 8       403       20.024         Terminal loss from Schedule 8       403       20.024         Cumulative eligible capital deduction from Schedule 10       405       622         Allowable business investment loss       406       622         Deferred and preparate expenses       400       626         Scientific research expenses claimed in year       413       83.455         Tax reserves claimed in ourent year       413       8.365         Contributors to deferred income plans       416       83.455         Dividy in income from subsidary or atfiliates       306       306         Capital contributions (capitalized for accounting - deducted for tax)       391       90         Capital case Payments       391       91       91         Capital case Payments       392       00       91         Capital case Payments       392       00       91         Capital case Payments       392       94       394         AEO Payments - Deductible for Tax when Plaid       117       117       117       116         TA 13(7,4) Election - Apply Lasse Inducement to cost of Lea	otal Additions		22,995,15
Dividends not taxable under section 83 442 403 20.024 Terminal loss from Schedule 8 403 20.024 Terminal loss from Schedule 8 404 405 622 Advable Lubaness investment loss 406 406 406 406 406 406 406 406 406 406	eductions:		
Capital cost allowance from Schedule 8     403     20.024       Terminal loss from Schedule 8     404     6       Cumulative aligible capital deduction from Schedule 10     405     622       Allowable business investment loss     406     622       Scientific research expenses claimed in year     411     6       Tax reserves claimed in current year     413     6       Reserves from financial statements - balance at beginning of year     416     6       Contributions to deferred income plans     416     6       Book income of joint venture or partnership     306     306       Capital contributions (capitalized for accounting - deducted for tax)     390     915       Capital contributions (capitalized for accounting - deducted for tax)     391     390       OPEB Capitalized for accounting - deducted for tax     392     393     180       ARNO Payments     392     393     180       ARNO Payments     394     394     394       ARNO Payments     394     394     394       ARNO Payments     2010     2010     2010     2010       Capital Losse Payments     392     394     394       ARNO Payments     394     394     394       ARNO Payments     Addition - Capital Contributions Received     304     304 <td>Gain on disposal of assets per financial statements</td> <td>401</td> <td></td>	Gain on disposal of assets per financial statements	401	
Terminal loss from Schedule 8     404       Cumulative eligible capital deducion from Schedule 10     405       Allowable business investment loss     406       Deferred and prepaid expenses     409       Scientific research expenses claimed in year     411       Tax reserves claimed in current year     413       Reserves toralimacidi statements- balance at beginning of year     414       Book income of joint venture or partnership     306       Equity in income from subsidiary or affiliates     306       Capital cases Perments     391       Interest capitalized for accounting - deducted for tax     390       Capital cases Perments     391       Non-taxable imputed interest income on deferral and variance accounts     392       OPEB Capitalized for accounting - deducted for tax     393       17 A 13(7,4) Election - Capital Contributions Received     117       17A 13(7,4) Election - Capital Contributions Received     116 <td< td=""><td>Dividends not taxable under section 83</td><td>402</td><td></td></td<>	Dividends not taxable under section 83	402	
Cumulative eligible capital deduction from Schedule 10       405       622         Allowable business investment loss       406       409         Scientific research expenses claimed in year       411       411         Tax reserves claimed in current year       413       6355         Contributions to deferred income plans       416       606         Book income of joint venture or patnership       306       3066         Capital contributions to deferred income plans       316       306         Capital contributions to deferred income or affiliates       306       3063         Capital contributions (capitalized for accounting deducted for tax)       390       915         Capital contributions (capitalized for accounting deducted for tax       390       915         Capital contributions (capitalized for accounting - deducted for tax       393       180         Non-taxable imputed interest income on deferral and variance accounts       392       92         OPEB Capitalized for accounting - deducted for tax       393       180         TA 137.4) Election - Capital Contributions Received       171 137.4) Election - Apply Lease Inducement to cost of Leaseholds       171 137.4) Election - Apply Lease Inducement to cost of Leaseholds       171 137.4) Election - Apply Lease Inducement to cost of Leaseholds       171 137.4) Election - Apply Lease Inducement Application Apply Lease Inducement App	Capital cost allowance from Schedule 8	403	20,024,24
Allowable business investment loss     406       Deferred and prevale expenses     409       Scientific research expenses claimed in year     411       Tax reserves claimed in current year     413       Reserves for linancial statements - balance at beginning of year     414       Book income of joint venture or partnership     305       Equity in neome from subsidiary or affiliates     306       Capital case of partnership     301       Therest darp for accounting deducted for tax)     300       PIEB Capitalized for accounting deducted for tax     300       OPEB Capitalized for accounting edducted for tax     391       Non-taxable imputed interest income on deferal and variance accounts     392       OPEB Capitalized for accounting edducted for tax     393       17A 13(7,4) Election - Capital Contributions Received     1       1TA 13(7,4) Election - Capital Contributions Received     1	Terminal loss from Schedule 8	404	
Deferred and prepaid expenses     409       Sterrific research expenses claimed in year     411       Tax reserves claimed in current year     413       Reserves from financial statements - balance at beginning of year     414       Book income of joint venture or partnership     306       Equily in income from subsidiary or affiliates     306       Capital contributions (capitalized for accounting - deducted for tax)     3,653       Interest capitalized for accounting - deducted for tax)     391       Non-taxable imputed interest income on deferral and variance accounts     392       OPEB Capitalized for accounting - deducted for tax     393       Non-taxable imputed interest income on deferral and variance accounts     392       OPEB Capitalized for accounting - deducted for tax     393       ARO Payments - Deductible for Tax when Paid     117 13(7,4) Election - Capital Contributions Received       TTA 13(7,4) Election - Capital Contributions Received     117 13(7,4) Election - Capital Contributions Received       Financing fees for tax ITA 20(1)(e) and (e.1)     11       Catal Deductions     33,761       Catal Deductions </td <td>Cumulative eligible capital deduction from Schedule 10</td> <td>405</td> <td>622,95</td>	Cumulative eligible capital deduction from Schedule 10	405	622,95
Selentific research expenses claimed in year       411         Tax reserves loim financial statements - balance at beginning of year       413         Book income of joint venture or partnership       305         Equity in income from subsidiary or affiliates       306         Capital contributions to deferred income plans       416         Book income of joint venture or partnership       305         Equity in income from subsidiary or affiliates       306         Capital contributions (capitalized for accounting - deducted for tax)       391         Non-faxable imputed interest income on deferral and variance accounts       392         OPEB Capitalized for accounting - deducted for tax       393         17h 13(7,4) Election - Capital Contributions Received       17h 13(7,4) Election - Capital Contributions Received         17h 13(7,4) Election - Capital Contributions Received       17h 13(7,4) Election - Capital Contributions Received         17h 13(7,4) Election - Capital Contributions Received       17h 13(7,4) Election - Capital Contributions Received         17h 13(7,4) Election - Capital Contributions Received       17h 13(7,4) Election - Capital Contributions Received         17h 13(7,4) Election - Capital Contributions       10h         17h 13(7,4) Election - Capital Contributions       10h         17h 13(7,4) Election - Capital Contributions       10h         17h 13(7,4) Election - Capit	Allowable business investment loss	406	
Tax reserves claimed in current year       413         Reserves from financial statements - balance at beginning of year       414       8,365         Contributions to deferred income plans       416       305         Book income of joint venture or partnership       306       306         Capital contributions (capitalized for accounting - deducted for tax)       306       3800       915         Capital lease Payments       391       390       915         Non-taxable imputed interest income on deferral and variance accounts       392       394         ARO Payments - Deductible for Tax when Paid       117       137.4) Election - Capital Contributions Received       177.4) Status       180         TITA 13(7.4) Election - Capital Contributions Received       177.4) Status       177.4) Election - Capital Contributions Received	Deferred and prepaid expenses	409	
Reserves from financial statements - balance at beginning of year     414     8,365       Contributions to deferred income plans     416     305       Book income of joint venture or partnership     306     306       Equity in income from subsidiary or affiliates     306     3,653       Capital capitalized for accounting - deducted for tax     390     915       Capital case Payments     391     332       Non-taxable imputed interest income on deferral and variance accounts     392       OPEB Capitalized for accounting - deducted for tax     393     180       TA 13(7,4) Election - Capital Contributions Received     117     117,4) Election - Capital Contributions Received     117       TA 13(7,4) Election - Capital Contributions Received     114     117     114       TA 13(7,4) Election - Capital Contributions Received     114     114       Elease Inducement Book Amortization credit to income     116     116       Financing fees for tax ITA 20(1)(e) and (e.1)     11     116       Elease Inducement Book Amortization credit to income     116     116       Financing fees for tax ITA 20(1)(e) and (e.1)     11     116       Contabutions from Schedule 2     311     33,761       Election Fax Purposes     311     33,468       Particle donations from Schedule 3 (fem 82)     320       Operation for T	Scientific research expenses claimed in year	411	
Contributions to deferred income plans       416         Book income of joint venture or partnership       305         Equity in income from subsidiary or affiliates       306         Capital contributions (capitalized for accounting - deducted for tax)       390         Interest capitalized for accounting deducted for tax       390         Capital Lease Payments       391         Non-taxable imputed interest income on deferral and variance accounts       392         OPEB Capitalized for accounting - deducted for tax       393         OPEB Capitalized for accounting - deducted for tax       393         OPEB Capitalized for accounting - deducted for tax       393         ARO Payments - Deductible for Tax when Paid       394         TA 13(7.4) Election - Capital Contributions Received       10         TA 13(7.4) Election - Capital Contributions Received       10         TA 13(7.4) Election - Capital Contributions Received       10         Principal portion of lease payments       10         Lease Inducement Book Amortization credit to income       11         Financing fees for tax ITA 20(1)(e) and (e.1)       11         Stat Deductions       31         Stat Deductions from Schedule 2       311         xable dividents deductible under section 112 or 113, from Schedule 3 (tem 82)       320	Tax reserves claimed in current year	413	
Book income of joint venture or partnership       305         Equity in income from subsidiary or affiliates       306         Capital contributions (capitalized for accounting - deducted for tax)       3,653         Interest capitalized for accounting deducted for tax       390         Capital Lease Payments       391         Non-taxable imputed interest income on deferral and variance accounts       392         OPEB Capitalized for accounting - deducted for tax       393         ARO Payments - Deductible for Tax when Paid       394         TTA 13(7.4) Election - Capital Contributions Reolved       101         TTA 13(7.4) Election - Capital Contributions Reolved       101         Defered Revenue - ITA 20(1)(m) reserve       101         Principal portion of lease payments       101         Lease Inducement Book Amorization credit to income       101         Financing fees for tax ITA 20(1)(e) and (e.1)       101         Capital Controlutions Reserve       101         Capital Controlutions       33,761         Capital Controlutions       33,761         Capital Controlutions Reserve       311         Capital Controlutions Reserve       33,761         Capital Controlutions Reserve       311         Capital Controlutions Reserve       311         Capital Controlut	Reserves from financial statements - balance at beginning of year	414	8,365,13
Equity in income from subsidiary or affiliates       306         Capital contributions (capitalized for accounting - deducted for tax)       3,653         Interest capitalized for accounting in deducted for tax       390         Non-taxable imputed interest income on deferral and variance accounts       392         OPEB Capitalized for accounting - deducted for tax       393         Non-taxable imputed interest income on deferral and variance accounts       392         OPEB Capitalized for accounting - deducted for tax       393         ARO Payments - Deductible for Tax when Paid       394         TTA 13(7.4) Election - Capital Contributions Received       17A 13(7.4) Election - Capital Contributions Received         TA 13(7.4) Election - Capital Contributions Received       160         Deferred Revenue - TFA 20(1)(m) reserve       160         Principal portion of lease payments       160         Lease Inducement Book Amortization credit to income       17         Financing fees for tax ITA 20(1)(e) and (e.1)       17         Stal Deductions       33.761         Stal Deductions from Schedule 2       311         Stal Deductions for Tax Purposes	Contributions to deferred income plans	416	
Capital contributions (capitalized for accounting - deducted for tax)       3,653         Interest capitalized for accounting deducted for tax       390         Capital Lease Payments       391         Non-taxable imputed interest income on deferral and variance accounts       392         OPEB Capitalized for accounting - deducted for tax       333         ARO Payments - Deductible for Tax when Paid       394         TA 13(7.4) Election - Capital Contributions Received       117         TA 13(7.4) Election - Capital Contributions Received       117         TA 13(7.4) Election - Capital Contributions Received       117         TA 13(7.4) Election - Capital Contributions Received       111         Financing fees for tax ITA 20(1)(m) reserve       111         Financing fees for tax ITA 20(1)(e) and (e.1)       111         Capital Deductions       111         Capital Continue of tax payments       111         Capital Contains       111     <	Book income of joint venture or partnership	305	
Interest capitalized for accounting deducted for tax       390       915         Capital Lease Payments       391       991         Non-taxable imputed interest income on deferral and variance accounts       392       920         OPEB Capitalized for accounting - deducted for tax       393       180         ARO Payments - Deductible for Tax when Paid       394       394         TITA 13(7.4) Election - Capital Contributions Received       117       117       117.17.1       117.17.1       117.17.1       117.17.1       117.17.17.1       117.17.17.1       117.17.17.1       117.17.17.1       117.17.17.1       117.17.17.1       117.17.17.1       117.17.17.1       117.17.17.1       117.17.17.1       117.17.17.1       117.17.17.1       117.17.17.1       117.17.17.1       117.17.17.1       117.17.17.1       117.17.17.17.1       117.17.17.1       117.17.17.17.1       117.17.17.17.1       117.17.17.17.17.17.17.17.17.17.17.17.17.	Equity in income from subsidiary or affiliates	306	
Capital Lease Payments       391         Non-taxable imputed interest income on deferral and variance accounts       392         OPEB Capitalized for accounting - deducted for tax       393         ARO Payments - Deductible for Tax when Paid       394         TA 137(4) Election - Capital Contributions Received       117         TA 137(4) Lection - Apply Lease Inducement to cost of Leaseholds       1         Deferred Revenue - ITA 20(1)(m) reserve       1         Principal portion of lease payments       1         Lease Inducement Book Amorization credit to income       1         Financing fees for tax ITA 20(1)(e) and (e.1)       1         Image: Second Se	Capital contributions (capitalized for accounting - deducted for tax)		3,653,00
Capital Lease Payments       391         Non-taxable imputed interest income on deferral and variance accounts       392         OPEB Capitalized for accounting - deducted for tax       393         ARO Payments - Deductible for Tax when Paid       394         TA 137.4) Election - Capital Contributions Received       1         TA 137.4) Lection - Capital Contributions Received       1         TA 137.4) Election - Apply Lease Inducement to cost of Leaseholds       1         Deferred Revenue - ITA 20(1)(m) reserve       1         Principal portion of lease payments       1         Lease Inducement Book Amorization credit to income       1         Financing fees for tax ITA 20(1)(e) and (e.1)       1         Image: Second			
Non-taxable imputed interest income on deferral and variance accounts       392         OPEB Capitalized for accounting - deducted for tax       383       180         394       394       394         ARO Payments - Deductible for Tax when Paid       1       1         ITA 13(7.4) Election - Capital Contributions Received       1       1         Deferred Revenue - ITA 20(1)(m) reserve       1       1         Deferred Revenue - ITA 20(1)(m) reserve       1       1         Principal portion of lease payments       1       1         Lease Inducement Book Amorization credit to income       1       1         Financing fees for tax ITA 20(1)(e) and (e.1)       1       1       1         Ital Deductions       1       1       1       1         Ital Deductions       33,761       33,761       34,668       34,668         Ital Deductible under section 112 or 113, from Schedule 3 (item 82)       320       320       331       34,668         Ital Deductible under section 112 or 113, from Schedule 3 (item 82)       320       320       331       34,668       332         Ital Deductible under section 112 or 113, from Schedule 4       (Please include explanation and accubino in Manager's summary)       332       331       332       333       334       334 <td>Interest capitalized for accounting deducted for tax</td> <td>390</td> <td>915,97</td>	Interest capitalized for accounting deducted for tax	390	915,97
OPEB Capitalized for accounting - deducted for tax     393     180       394     394       ARO Payments - Deductible for Tax when Paid     117       ITA 13(7.4) Election - Capital Contributions Received     117       TIA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds     1180       Deferred Revenue - ITA 20(1)(m) reserve     1180       Principal portion of lease payments     1180       Lease Inducement Book Amortization credit to income     1180       Financing fees for tax ITA 20(1)(e) and (e.1)     111       Image: State of the second secon	Capital Lease Payments	391	
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)         Image: Soft and the set of the set	Non-taxable imputed interest income on deferral and variance accounts	392	
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       Edited State Sta	OPEB Capitalized for accounting - deducted for tax	393	180,00
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) Financing fees fees for tax ITA 20(1)(e) and (e.1) Financing fees fees fees fees fees fees fees fee		394	
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)  Financing fees for tax ITA 20(1)(e) and (e.1)  Subset of the second state of the se	ARO Payments - Deductible for Tax when Paid		
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)  Financing fees for tax ITA 20(1)(e) and (e.1)  Subset of the second state of the se	ITA 13(7.4) Election - Capital Contributions Received		
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Detail Deductions       33,761         Detail Deductions       33,761         et Income for Tax Purposes       311         haritable donations from Schedule 2       311         axable dividends deductible under section 112 or 113, from Schedule 3 (item 82)       320         on-capital losses of preceding taxation years from Schedule 4       331         et-capital losses of preceding taxation years from Schedule 4       331         mited partnership losses of preceding taxation years from Schedule 4       335	Lease Inducement Book Amortization credit to income		
et Income for Tax Purposes       3,468         haritable donations from Schedule 2       311         axable dividends deductible under section 112 or 113, from Schedule 3 (item 82)       320         on-capital losses of preceding taxation years from Schedule 4       331         et-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and alculation in Manager's summary</i> )       332         mited partnership losses of preceding taxation years from Schedule 4       335	Financing fees for tax ITA 20(1)(e) and (e.1)		
et Income for Tax Purposes       3,468         naritable donations from Schedule 2       311         axable dividends deductible under section 112 or 113, from Schedule 3 (item 82)       320         on-capital losses of preceding taxation years from Schedule 4       331         et-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and alculation in Manager's summary</i> )       332         mited partnership losses of preceding taxation years from Schedule 4       335			
et Income for Tax Purposes       3,468         haritable donations from Schedule 2       311         axable dividends deductible under section 112 or 113, from Schedule 3 (item 82)       320         on-capital losses of preceding taxation years from Schedule 4       331         et-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and alculation in Manager's summary</i> )       332         mited partnership losses of preceding taxation years from Schedule 4       335			
Iet Income for Tax Purposes       3,468         Icharitable donations from Schedule 2       311         axable dividends deductible under section 112 or 113, from Schedule 3 (item 82)       320         Ion-capital losses of preceding taxation years from Schedule 4       331         Iet-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and alculation in Manager's summary</i> )       332         imited partnership losses of preceding taxation years from Schedule 4       335			
et Income for Tax Purposes       3,468         haritable donations from Schedule 2       311         axable dividends deductible under section 112 or 113, from Schedule 3 (item 82)       320         on-capital losses of preceding taxation years from Schedule 4       331         et-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and alculation in Manager's summary</i> )       332         mited partnership losses of preceding taxation years from Schedule 4       335			
Iet Income for Tax Purposes       3,468         Scharitable donations from Schedule 2       311         axable dividends deductible under section 112 or 113, from Schedule 3 (item 82)       320         Ion-capital losses of preceding taxation years from Schedule 4       331         Iet-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and alculation in Manager's summary</i> )       332         imited partnership losses of preceding taxation years from Schedule 4       335			
Iet Income for Tax Purposes       3,468         Icharitable donations from Schedule 2       311         axable dividends deductible under section 112 or 113, from Schedule 3 (item 82)       320         Ion-capital losses of preceding taxation years from Schedule 4       331         Iet-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and alculation in Manager's summary</i> )       332         imited partnership losses of preceding taxation years from Schedule 4       335			
Iet Income for Tax Purposes       3,468         Icharitable donations from Schedule 2       311         axable dividends deductible under section 112 or 113, from Schedule 3 (item 82)       320         Ion-capital losses of preceding taxation years from Schedule 4       331         Iet-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and alculation in Manager's summary</i> )       332         imited partnership losses of preceding taxation years from Schedule 4       335			
let Income for Tax Purposes       3,468         haritable donations from Schedule 2       311         axable dividends deductible under section 112 or 113, from Schedule 3 (item 82)       320         on-capital losses of preceding taxation years from Schedule 4       331         et-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and alculation in Manager's summary</i> )       332         imited partnership losses of preceding taxation years from Schedule 4       335			
let Income for Tax Purposes       3,468         haritable donations from Schedule 2       311         axable dividends deductible under section 112 or 113, from Schedule 3 (item 82)       320         on-capital losses of preceding taxation years from Schedule 4       331         et-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and alculation in Manager's summary</i> )       332         imited partnership losses of preceding taxation years from Schedule 4       335			00 861 00
haritable donations from Schedule 2       311         axable dividends deductible under section 112 or 113, from Schedule 3 (item 82)       320         on-capital losses of preceding taxation years from Schedule 4       331         et-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and alculation in Manager's summary</i> )       332         imited partnership losses of preceding taxation years from Schedule 4       335		+	33,761,30
axable dividends deductible under section 112 or 113, from Schedule 3 (item 82)       320         on-capital losses of preceding taxation years from Schedule 4       331         et-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and alculation in Manager's summary</i> )       332         mited partnership losses of preceding taxation years from Schedule 4       335			3,468,70
on-capital losses of preceding taxation years from Schedule 4       331         et-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and alculation in Manager's summary</i> )       332         mited partnership losses of preceding taxation years from Schedule 4       335			
et-capital losses of preceding taxation years from Schedule 4 (Please include explanation and alculation in Manager's summary)       332         mited partnership losses of preceding taxation years from Schedule 4       335		_	
alculation in Manager's summary)     332       mited partnership losses of preceding taxation years from Schedule 4     335		331	
mited partnership losses of preceding taxation years from Schedule 4 335		332	
	mited partnership losses of preceding taxation years from Schedule 4	335	
	AXABLE INCOME		3,468,70



#### PILS Tax Provision - Bridge Year

						Wi	ires O
Regulatory Taxable Income						\$	3,46
Ontario Income Taxes Income tax payable	Ontario Income Tax	11.50%	в	\$ 398,901	C = A * B		
Small business credit	Ontario Small Business Threshold Rate reduction	\$ 500,000	D E	\$ -	F = D * E		
Ontario Income tax						\$	39
Combined Tax Rate and PILs	Effective Ontario Tax Rate Federal tax rate Combined tax rate			11.50% 15.00%	K = J / A L		2
Total Income Taxes						\$	91
Investment Tax Credits Miscellaneous Tax Credits <b>Total Tax Credits</b>						\$ \$	8 8
Corporate PILs/Income Tax Provi	sion for Bridge Year					\$	831,4

#### Note:

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

### Only

468,707 **A** 

919,207 N = A \* M 0 87,800 P 87,800 Q = O + P 1,407.29 R = N - Q 0



Schedule 8 CCA - Test Year

Class	Class Description		Test Year ing Balance	А	dditions	Disposals (Negative)	C Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	F	Reduced UCC	Rate %	Те	est Year CCA		End of Test Year
1	Distribution System - post 1987	\$ 12	21,045,870	\$	1,230,230		\$ 122,276,100	\$ 615,115	\$	121,660,985	4%	\$	4,866,439	\$ 1	117,409,661
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$	-	\$	-		\$ -	\$-	\$	-	<mark>6%</mark>	\$	-	\$	-
2	Distribution System - pre 1988	\$ ·	19,571,483	\$	-		\$ 19,571,483	\$-	\$	19,571,483	<mark>6%</mark>	\$	1,174,289	\$	18,397,194
	General Office/Stores Equip	\$	514,899	\$	243,917		\$ 758,816	\$ 121,959	\$	636,858	<b>20%</b>	\$	127,372	\$	631,445
10	Computer Hardware/ Vehicles	\$	4,375,296	\$	2,560,967		\$ 6,936,263	\$ 1,280,483	\$	5,655,780	<b>30%</b>	\$	1,696,734	\$	5,239,529
10.1	Certain Automobiles	\$	-	\$	-		\$ -	\$-	\$	-	<b>30%</b>	\$	-	\$	-
12	Computer Software	\$	217,002	\$	218,860		\$ 435,863	\$ 109,430	\$	326,432	<b>100%</b>	\$	326,432	\$	109,430
13 1	Lease # 1	\$	-	\$	-		\$ -	\$-	\$	-		\$	-	\$	-
13 2	Lease #2	\$	-	\$	-		\$ -	\$-	\$	-		\$	-	\$	-
13 3	Lease # 3	\$	-	\$	-		\$ -	\$-	\$	-		\$	-	\$	-
13 4	Lease # 4	\$	-	\$	-		\$ -	\$-	\$	-		\$	-	\$	-
	Franchise	\$	-	\$	-		\$ -	\$-	\$	-		\$	-	\$	-
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bl	I \$	-	\$	-		\$ -	\$-	\$	-	8%	\$	-	\$	-
	Fibre Optic Cable	\$	-	\$	-		\$ -	\$-	\$	-	<b>12%</b>	\$	-	\$	-
	Certain Energy-Efficient Electrical Generating Equipment	\$	-	\$	-		\$ -	\$-	\$	-	30%	\$	-	\$	-
	Certain Clean Energy Generation Equipment	\$	-	\$	-		\$ -	\$-	\$	-	<b>50%</b>	\$	-	\$	-
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%	\$	-	\$	-
	Distribution System - post February 2005	\$ 14	42,837,922	\$ 23	3,403,775.28		\$ 166,241,698	\$ 11,701,888	\$	154,539,810	8%	\$	12,363,185	<b>\$</b> 1	153,878,513
50	Data Network Infrastructure Equipment - post Mar 2007	\$	130,500	\$	-		\$ 130,500	\$-	\$	130,500	55%	\$	71,775	\$	58,725
	Computer Hardware and system software	\$	-	\$	-		\$ -	\$-	\$	-	<b>100%</b>	\$	-	\$	-
95	CWIP	\$		\$	-		\$ -	\$-	\$	-	0%	\$	-	\$	-
3	Buildings (before 1988)	\$	1,601,587	\$	-		\$ 1,601,587	\$-	\$	1,601,587	<b>5%</b>	\$	80,079	\$	1,521,508
							\$ -	\$-	\$	-	0%	\$	-	\$	-
							\$ -	\$-	\$	-	0%	\$	-	\$	-
							\$ -	\$-	\$	-	0%	\$	-	\$	-
							\$ -	\$-	\$	-	0%	\$	-	\$	-
							\$ -	\$-	\$	-	0%	\$	-	\$	-
							\$ -	\$-	\$	-	0%	\$	-	\$	-
							\$ -	\$-	\$	-	0%	\$	-	\$	-
							\$ -	\$-	\$	-	0%	\$	-	\$	-
							\$ -	\$ -	\$	-	0%	\$	-	\$	-
	TOTAL	\$ 2	290,415,318	\$	27,805,752	\$ -	\$ 318,221,070	\$ 13,902,876	\$	304,318,194		\$	20,793,947	\$ 2	297,427,123



#### Schedule 10 CEC - Test Year

Cumulative Eligible Capital				Ľ	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
			=	100,200	
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 In	come")		8,441,624	x 7% =	590,914
Cumulative Eligible Capital - Closing Balance					7,850,710



### Schedule 13 Tax Reserves - Test Year

**Continuity of Reserves** 

				Test Year A	Adjustments			
Description	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Additions	Disposals	Balance for Test Year	Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes			0			Ũ		
Reserve for doubtful accounts ss. 20(1)(I)	0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	)
	0		0			0	0	
	0		0			0	0	
Total	0	0	0	0	0	0	0	0
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	C	
General reserve for bad debts	0		0			0	C	
Accrued Employee Future Benefits:	0		0			0	C	
- Medical and Life Insurance	0		0			0	C	
-Short & Long-term Disability	0		0			0	C	
-Accmulated Sick Leave	0		0			0	C	
- Termination Cost	0		0			0	C	
- 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	C	
Restructuring Costs	0		0			0	C	
Accrued Contingent Litigation Costs	25,000		25,000			25,000	C	
Accrued Self-Insurance Costs	0		0			0	C	
Other Contingent Liabilities	0		0			0	C	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	0		0			0	C	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	970,000		970,000			970,000	0	
	0		0			0	C	
	0		0			0	C	
Total	8,646,642	0	8,646,642	300,000	0 0	8,946,642	300,000	0



#### Schedule 7-1 Loss Carry Forward - Test Year

#### **Corporation Loss Continuity and Application**

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

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



		Test Year Taxable Incom
Net Income Before Taxes		15,724,37
	T2 S1 line	1
	12 31 iiile #	
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets	104	13,795,34
2-4 ADJUSTED ACCOUNTING DATA P489 Amortization of intangible assets		
2-4 ADJUSTED ACCOUNTING DATA P490	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	772,6
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements Capitalized interest	118 119	
Non-deductible club dues and fees	119	
Non-deductible meals and entertainment expense	120	1,0
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves beginning of year	125	
Reserves from financial statements- balance at end of year	126	8,946,6
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	11,0
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 Write down of capital property	235	
	236	· · · · · · · · · · · · · · · · · · ·
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	
Other Additions: (please explain in detail the nature of the item)		
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))		
ease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		

S. Taxable Income Test Year



#### Taxable Income - Test Year

Depreciation included in OMA		545,869
Total Additions		24,160,25
Deductions: Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	401 402	
Capital cost allowance from Schedule 8	402	20,793,94
Terminal loss from Schedule 8	404	20,100,04
Cumulative eligible capital deduction from Schedule 10 CEC	405	590,91
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves end of year	413	
Reserves from financial statements - balance at beginning of year	414	8,646,64
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates Other deductions: (Please explain in detail the nature of the item)	306	
Interest capitalized for accounting deducted for tax	390	1,080,804
Capital Lease Payments	391	1,000,00
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)		2,345,00
		2,040,000

S. Taxable Income Test Year



### 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

S. Taxable Income Test Year



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

						v	Vires Or
Regulatory Taxable Income						\$	6,247
Ontario Income Taxes Income tax payable	Ontario Income Tax	11.50%	в	\$ 718,44	2 <b>C = A * B</b>		
Small business credit	Ontario Small Business Threshold Rate reduction	\$ 500,000		\$ -	F = D * E		
Ontario Income tax						\$	718
Combined Tax Rate and PILs	Effective Ontario Tax Rate Federal tax rate Combined tax rate			11.50% 15.00%	K = J / A L		26
Total Income Taxes Investment Tax Credits						\$	1,655
Miscellaneous Tax Credits Total Tax Credits						\$ \$	87 87
Corporate PILs/Income Tax Provis	sion for Test Year					\$	1,567
Corporate PILs/Income Tax Provisio	on Gross Up <sup>1</sup>			73.50%	S = 1 - M	\$	56
Income Tax (grossed-up)						\$	2,132,97

#### Note:

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

#### Only

247,321 **A** 

$$\begin{array}{c} 18,442 \\ \hline 18,442 \\ \hline J = C + F \\ \hline 26.50\% \\ \hline M = K + L \\ \hline 55,540 \\ \hline N = A * M \\ \hline 0 \\ \hline 87,800 \\ \hline P \\ \hline 87,800 \\ \hline Q = O + P \\ \hline 67,740 \\ \hline R = N - Q \\ \hline 65,240 \\ \hline T = R / S - R \end{array}$$

,979.66 U = R + T

Hydro One Brampton Networks Inc. EB-2014-0083 Settlement Proposal Filed: October 9, 2014 Appendix F

## **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.

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

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 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 Interes Amounts as of Dec-31-09
	Group 1 Accounts											
1	LV Variance Account	1550	\$331,894	-\$227,533			\$104,362	\$20,762	\$3,785			\$24,54
2	SM Entity Charge Variance	1551										
3	RSVA - Wholesale Market Service Charge	1580	-\$11,276,523	-\$996,285			-\$12,272,808					\$353,95
4 5	RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge	1584 1586	-\$830,779 -\$1,627,656	\$652,975 - <mark>\$690,773</mark>			-\$177,804 -\$2,318,429	\$335,049 \$227,464				\$327,76 \$207,49
6	RSVA - Power (excluding Global Adjustment)	1588	-\$1,254,314	\$146,186			-\$1,108,129					\$152,57
7	RSVA - Global Adjustment	1589	\$1,943,951	\$4,556,290			\$6,500,241	-\$71,390				-\$30,78
8	Recovery of Regulatory Asset Balances	1590	-\$371,400	-\$62,384			-\$433,784	-\$232,182	\$62,173			-\$170,00
9	Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595	\$0				\$0	\$0				\$
0	Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0				\$0	\$0				\$
1	Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595	\$0				\$0					\$
2	Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings'	1595	\$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	\$C	\$865,54
	Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$15,028,778	-\$1,177,813	\$0	\$0	-\$16,206,592		-\$106,904	\$0	\$C	\$896,32
	RSVA - Global Adjustment	1589	\$1,943,951	\$4,556,290	\$0	\$0	\$6,500,241	-\$71,390	\$40,605	\$0	\$C	) -\$30,78
	Group 2 Accounts											
2	Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	-\$1,154,169				-\$1,154,169	\$124,758	-\$553			\$124,20
3	Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$1,237,439				\$1,237,439					\$
4	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0	\$441,817			\$441,817					\$13
5	Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0					\$0				
6	Variance - Ontario Clean Energy Benefit Act <sup>8</sup> Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0					\$0				
7	Carrying Charges	1508	\$0					\$0				
8	Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508	\$0					\$0				
9	Other Regulatory Assets - Sub-Account - Other <sup>4</sup>	1508	-\$131,868	¢40,500			-\$131,868					\$
0	Retail Cost Variance Account - Retail Misc. Deferred Debits	1518 1525	\$54,766 \$0	\$13,503			\$68,268 \$0					\$43,37
2	Renewable Generation Connection Capital Deferral Account	1525	ψυ				\$0 \$0					\$
3	Renewable Generation Connection OM&A Deferral Account	1532					\$0					\$
4	Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					\$
25	Smart Grid Capital Deferral Account	1534					\$0 \$0					\$
26 27	Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account	1535 1536					\$0 \$0					¢
28	Retail Cost Variance Account - STR	1548	\$868	\$242			\$1,109					Ψ \$8,98
29	Board-Approved CDM Variance Account	1567	,				÷ ; ; = = =	<b>+ - ) - : -</b>				÷ - ;
80	Extra-Ordinary Event Costs	1572	\$0				\$0					\$
31	Deferred Rate Impact Amounts	1574	\$0 \$005,470				\$0 \$005 470					\$ \$
32 33	RSVA - One-time Other Deferred Credits	1582 2425	\$985,472 \$0				\$985,472 \$0					\$371,72 \$
	Group 2 Sub-Total		\$992,508	\$455,562	\$0	\$0	\$1,448,070	\$536,953	\$11,472	\$0	\$0	\$548,42
4	Deferred Payments in Lieu of Taxes	1562	-\$6,141,600	\$5,297,214			-\$844,386	-\$1,825,574	-\$20,420			-\$1,845,99
F	PILs and Tax Variance for 2006 and Subsequent Years	1592	-\$558,645				-\$558,645					-\$44,02
5	(excludes sub-account and contra account below) PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT		-\$00,040				-9000,045	800, 10¢-	-90,305			-944,02
6	Input Tax Credits (ITCs)	1592	\$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	-\$476,05

							2009					
	$\Delta ccontint   Decortint conc$	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 <sup>10</sup>	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 <sup>10</sup>	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 <sup>10</sup>	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 <sup>9</sup>	1575										
43	Accounting Changes Under CGAAP Balance + Return Component <sup>9</sup>	1576										
	The following is not included in the total claim but are included on a memo basis:											1
44	Deferred PILs Contra Account <sup>5</sup>	1563	\$6,141,600	-\$5,297,214			\$844,386	\$1,825,574	\$20,420			\$1,845,994
	PILs and Tax Variance for 2006 and Subsequent Years -	1592										
45	Sub-Account HST/OVAT Contra Account		\$0				\$0	\$0				\$0
46	Disposition and Recovery of Regulatory Balances	1595	\$0				\$0	\$0				\$0

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

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

<sup>1A</sup> 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.

<sup>2</sup> 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. <sup>3</sup> For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

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

<sup>5</sup> 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.

<sup>6</sup> 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 <sup>7</sup> 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).

<sup>8</sup> As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:

"By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January 1, 2011 will require a variance account for OCEB purposes... The Board expects that any principal balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the monthly settlement process with the IESO or the host distributor, as applicable. <sup>9</sup> riders. In the "Other Adjustments during Q4 2013" column of the continuity schedule, please enter the amounts to

<sup>10</sup> 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 Interes 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	\$9
SM Entity Charge Variance	1551										
RSVA - Wholesale Market Service Charge	1580	-\$12,272,808	-\$3,934,482	-\$12,272,808	\$0		\$353,952	-\$39,415	\$353,952	\$0	
SVA - Retail Transmission Network Charge	1584	-\$177,804	\$1,462,389	-\$177,804	\$0		\$327,763	\$8,175		\$0	
SVA - Retail Transmission Connection Charge SVA - Power (excluding Global Adjustment)	1586 1588	-\$2,318,429 -\$1,108,129	\$85,754 -\$329,879	-\$2,318,429 -\$1,108,129	\$0 \$0	\$85,754 -\$329,879	\$207,496 \$152,578	-\$2,845 -\$2,024	\$207,496 \$152,578	\$0 \$0	
SVA - Global Adjustment	1589	\$6,500,241	\$694,944	\$6,500,241	\$0 \$0	\$694,944	-\$30,785	-\$58	-\$30,785	\$0 \$0	
ecovery of Regulatory Asset Balances	1590	-\$433,784	\$0	-\$433,784	\$0	\$0	-\$170,009	\$0		\$0 \$0	
isposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595	\$0				\$0	\$0				\$
isposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595	\$0	\$2,782,423	\$9,706,350	\$0	<b>+</b> -	\$0	-\$51,627	-\$865,542	\$0	
isposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595	\$0	Ţ, ,: ==, : <b>=</b> ♥	, , , , , , , , , , , , , , , , , , , ,	**	\$0	\$0				\$
sposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings <sup>7</sup>	1595	\$0 \$0				\$0	\$0				\$
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	-\$9,706,350 -\$16,206,592 \$6,500,241	\$732,547 \$37,603 \$694,944		\$0 \$0 \$0	-\$8,973,803 -\$9,668,747 \$694,944	\$865,542 \$896,327 - <mark>\$30,785</mark>	-\$87,696 -\$87,638 -\$58		\$0 \$0 \$0	\$777,90
Group 2 Accounts											
■ Dther Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	-\$1,154,169				-\$1,154,169	\$124,205	-\$370			\$123,83
ther Regulatory Assets - Sub-Account - Pension Contributions	1508	\$1,237,439				\$1,237,439		-4070			φ120,00 \$
her Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$441,817	\$325,096			\$766,913		\$5,147			\$5,27
her Regulatory Assets - Sub-Account - Incremental Capital Charges her Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery ariance - Ontario Clean Energy Benefit Act <sup>8</sup>	1508 1508	\$0				\$0	\$0				\$
ther Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery arrying Charges	1508	l i									
ther Regulatory Assets - Sub-Account - Non-Regulatory Account	1508	i i									
er Regulatory Assets - Sub-Account - Other <sup>4</sup>	1508	-\$131,868				-\$131,868	\$1				\$
tail Cost Variance Account - Retail	1518	\$68,268	\$20,660			\$88,929		\$611			\$43,98
sc. Deferred Debits	1525	\$0				\$0	\$0				\$
enewable Generation Connection Capital Deferral Account	1531					\$0	\$0				\$
enewable Generation Connection OM&A Deferral Account	1532					\$0 \$0	\$0 \$0				\$
enewable Generation Connection Funding Adder Deferral Account nart Grid Capital Deferral Account	1533 1534		\$624,313			\$0 \$624,313	\$0 \$0				\$ \$3,58
mart Grid OM&A Deferral Account	1535		\$16,255			\$16,255					\$8 \$8
nart Grid Funding Adder Deferral Account	1536					\$0	\$0				\$
etail Cost Variance Account - STR	1548	\$1,109	\$480			\$1,589		-\$42			\$8,94
ard-Approved CDM Variance Account	1567	A.				\$0	\$0				\$
tra-Ordinary Event Costs	1572	\$0 \$0				\$0 \$0	\$0 \$0				\$
eferred Rate Impact Amounts SVA - One-time	1574 1582	\$0 \$985,472				\$0 \$985,472	\$0 \$371,725	\$7,859			\$ \$379,58
her Deferred Credits	2425	\$965,472 \$0				\$965,472 \$0	\$371,725 \$0	φ1,009			φ379,38 \$
roup 2 Sub-Total		\$1,448,070	\$986,805	\$0	\$0	\$2,434,874	\$548,425	\$16,877	\$0	\$0	\$565,30
eferred Payments in Lieu of Taxes	1562	-\$844,386				-\$844,386	-\$1,845,994	-\$6,734			-\$1,852,72
Ls and Tax Variance for 2006 and Subsequent Years xcludes sub-account and contra account below) Ls and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592	-\$558,645				-\$558,645	-\$44,023	-\$4,458			-\$48,48
nput Tax Credits (ITCs)	1592	\$0	-\$28,532			-\$28,532	\$0	-\$285			-\$28
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	-\$558,34

						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	1 <b>56</b> 8										
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 <sup>10</sup>	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 <sup>10</sup>	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 <sup>10</sup>	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 <sup>9</sup>	1575										
Accounting Changes Under CGAAP Balance + Return Component <sup>9</sup>	1576										
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account <sup>5</sup>	1563	\$844,386				\$844,386	\$1,845,994	\$6,734			\$1,852,728
PILs and Tax Variance for 2006 and Subsequent Years -	1592						· · · · · · · · · · · · · · · · · · ·				
Sub-Account HST/OVAT Contra Account		\$0				\$0	\$0				\$0
Disposition and Recovery of Regulatory Balances <sup>7</sup>	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 acticipate 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)



Account Descriptions         Normal							2011					
U.Y.B	Account Descriptions		Principal Amounts as of Jan	(Credit) during 2011 excluding interest and	Disposition during	, 0	Principal Balance as of	Interest Amounts as of	,	Disposition	during 2011 -	Closing Interes Amounts as of Dec-31-11
Shifting Variance	Group 1 Accounts											
SSA - Medicale Marcine Durg:         1500         SA 3.4,422         SA 3.4,422         SA 3.4,422         SA 3.4,423         SA 3.4,423         SA 3.4,423         SA 3.4,424         SA 3.4,424 <thsa 3.4,424<="" th="">         SA 3.4,424</thsa>	LV Variance Account	1550	-\$28,603	\$95,769	\$0	\$0	\$67,167	\$99	\$12	\$0	\$0	\$11
Bits A. Bell Tamenison Network Chinge         158         51,462,399         51,300,399         50         52,202,208         53,175         533,031         50         60         54,11           Bits A. Beall Tamenison Network Charge         169         499,174         530,017         530,000         531,017,017,017,017,017,017,017,017,017,01			1									
Style - Regin Transmission Convexion Charge         1686         388.7.54         \$500.887.75         50         50         577.4.0         -52.24         50         50         57         400         52.22         50         50         57         50         50         57         50         50         57         50         50         57         50												
Site A - Power leaduating Clobel Adjustment <sup>1</sup> 1988       - 42628 577       - 449224       50       50       - 42621       50 <td><b>U</b></td> <td></td>	<b>U</b>											
Style - Global Adjustmentin       1996       Style -	Ŭ						· ·					
Secrete of Regulatory Asset Balances         Good         S0												
Single	•											
Japosition and Recovery/Refund of Regulatory Balances (2010 <sup>7</sup> )         1505         49.02.3.07         59.1.2.3.7.33         50.0         50.2.3.07         59.1.2.3.7.33         50.0         59.2.3.07         59.1.2.3.7.33         50.0         59.2.3.07         59.1.2.3.7.33         50.0         59.2.3.07         59.1.2.3.7.33         50.0         59.2.3.07         59.2.3.07         59.2.3.07         59.2.3.07         59.2.3.07         59.2.3.07         59.2.3.07         59.2.3.07         59.2.3.07         59.2.3.07         59.2.3.07         59.2.3.07         59.2.3.07         59.0         59												9
Dispession and Recovery/Refund of Regulatory Balances (2011) <sup>1</sup> 1565         0         369000         7777.25         90         4512,248         90         5100,160,056         5100,140         90         550           Stopp 15 sub-field indicatory Balances (2011) <sup>1</sup> 1585         50				\$4,535,221	\$0	\$0	-\$2,388,707		-\$69,381	\$0	\$0	\$744,53
Name Official Adjustment)         1950         0	-											
incup / Sub-Total (secluding Account 1589 - Global Adjustment)       sp. 490.662,717       \$377.204       \$30.54,030.271       \$777.204       \$30.50,280       \$30.80       \$30.81,430       \$20.82				¢000,100	¢ ,	<b>*</b> *			¢100,000	¢100,110	ψ <b>υ</b>	¢11,00
Drie Regulatory Assels - Sub-Account - DEB Cost Assessments         158         \$11,54,169         \$11,154,169         \$123,835         \$175,835         \$123,835         \$175,835         \$175,835         \$175,835         \$175,835         \$175,835         \$175,835         \$175,835         \$175,835         \$175,835         \$175,835         \$172,835         \$172,835         \$172,835         \$172,835         \$172,835         \$172,835         \$172,835         \$172,835         \$172,835         \$122,837         \$123,835         \$172,835         \$172,835         \$123,835         \$172,835         \$172,835         \$172,835         \$123,835         \$123,835         \$123,835         \$123,835         \$123,835         \$123,835         \$123,835         \$123,835         \$123,835         \$123,835         \$123,835         \$123,835         \$123,835	Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	1589	-\$9,668,747	\$1,807,144	-\$757,933	\$0	-\$7,103,671	\$777,904	-\$306,369	-\$198,149	\$0	\$669,68
Other Regulatory Assets - Sub-Account - Periation Contributions         1508         \$1,237,439         \$1,237,439         \$0 </td <td>Group 2 Accounts</td> <td></td>	Group 2 Accounts											
Dither Regulatory Assets - Sub-Account - Period RFS Transition Costs         1504         \$1,237,439         \$0         \$0         \$0         \$0         \$0         \$0         \$1,207,439         \$1,207,439         \$0	- Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	-\$1,154,169		-\$1,154,169		\$0	\$123,835		\$123 835		\$
Differ Regulatory Assola - Sub-Account - Duffered IFRS Transition Cosis       1508       \$766.913       \$136.888       \$003.801       \$52.77       \$12.072       <										¢.120,000		
Ther Regulatory Assets - Sub-Accourt - Financial Assistance Payment and Recovery advance - Ontario Cleane Interny Requilatory Assets - Sub-Accourt - Financial Assistance Payment and Recovery 1508         So	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs			\$136,888					\$12,072			\$17,35
variance - Ontario Clean Energy Benefit Act <sup>4</sup> 100         50         50         50         50           Driner Regulatory Assets - Sub-Account - Hone-Regulatory Account - Hone-Regulatory Assets - Sub-Account - Retail         Stir 2186         Stir 2186 <th< td=""><td>Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery</td><td>1508</td><td>\$0</td><td></td><td></td><td></td><td>\$0</td><td>\$0</td><td></td><td></td><td></td><td>9</td></th<>	Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0				\$0	\$0				9
Carrying Charges         Control         So         So </td <td>/ariance - Ontario Clean Energy Benefit Act<sup>8</sup></td> <td>1508</td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td></td> <td></td> <td>٩</td>	/ariance - Ontario Clean Energy Benefit Act <sup>8</sup>	1508					\$0	\$0				٩
http://ter.goulatory.Assets - Sub-Account - Non-Regulatory Assets - Sub-Account - S	• • • • • •	1508					\$0	\$0				
tetail Cost Variance Account - Retail       1518       \$88,929       \$\$25,545       \$86,539       \$76,114       \$43,964       \$3,414       \$46,664       \$         kenewable Generation Connection Capital Deferral Account       1535       \$0       \$572,062       \$572,062       \$0       \$11,951       \$11, tenewable Generation Connection Capital Deferral Account       1532       \$0       \$43,558       \$0       \$43,558       \$0       \$43,9578       \$0       \$11,951       \$11, tenewable Generation Connection Funding Adder Deferral Account       \$153       \$0       \$199,733       \$0       \$1,106       \$11, stant Grid OBA Deferral Account       \$153       \$624,313       \$322,509       \$48,764       \$8,77       \$48,664       \$1,59       \$1,60       \$1,51       \$11, stant Grid OBA Deferral Account       \$153       \$16,25       \$322,509       \$48,764       \$87,7       \$454       \$15,35       \$15,05       \$16,05<	Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508		\$1,721,835			\$1,721,835					\$126,36
Misc. Deferred Debits       1525       \$0       \$0       \$0       \$0       \$11, 951       \$11, 1951         tenewable Generation Connection QMI&A Deferral Account       1532       \$0       \$\$72,062       \$0       \$11, 951       \$11, 151         tenewable Generation Connection QMI&A Deferral Account       1532       \$0       \$\$199,733       \$0       -\$\$106       \$11, 151         tenewable Generation Connection Funding Adder Deferral Account       1534       \$\$62,55       \$\$32,509       \$\$443,558       \$0       \$\$11, 151       \$\$         mart Grid QM&A Deferral Account       1534       \$\$62,55       \$\$22,509       \$\$48,764       \$\$87       \$\$454       \$\$       \$\$         mart Grid QM&A Deferral Account       1536       \$\$ <td>- · ·</td> <td>1508</td> <td>-\$131,868</td> <td>\$253,531</td> <td>\$121,663</td> <td></td> <td>\$0</td> <td>\$1</td> <td>-\$252,031</td> <td>-\$252,030</td> <td></td> <td>5</td>	- · ·	1508	-\$131,868	\$253,531	\$121,663		\$0	\$1	-\$252,031	-\$252,030		5
tenewable Generation Connection Connection CondtA Deferral Account       1531       \$0       \$\$77,062       \$572,062       \$11,951       \$11         tenewable Generation Connection Connection CondtA Deferral Account       1532       \$0       \$43,558       \$0       \$43,558       \$0       \$43,558       \$0       \$43,558       \$0       \$43,558       \$0       \$43,558       \$0       \$43,558       \$0       \$43,558       \$0       \$43,558       \$0       \$43,558       \$0       \$43,558       \$0       \$43,558       \$0       \$43,558       \$0       \$43,558       \$0       \$43,558       \$0       \$43,558       \$0       \$43,558       \$0       \$51,106       \$11				\$52,545	\$65,359				\$3,414	\$46,664		\$73
tenewable Generation Connection OM&A Deferal Account       1533       \$0       \$43,558       \$1,99,733       \$243,558       \$0       \$449,953       \$1,06       \$51,         tenewable Generation Connection Ounding Adder Deferral Account       1533       \$0       \$199,733       \$199,733       \$259,9734       \$3,554       \$8,818       \$51,25       \$12,25         mart Grid OM&A Deferral Account       1536       \$16,255       \$32,2509       \$48,764       \$87       \$44       \$56,31,00       \$11,06,716       \$11,06,716       \$11,06,716       \$11,06,716       \$11,06,716       \$11,06,716       \$11,06,716       \$				<b>.</b>					<b>•</b> • • • • • • •			
tenewable Generation Connection Funding Adder Deferral Account       1533       \$0       \$199,733       \$0       \$1,106 <td></td> <td>\$11,9</td>												\$11,9
imar Grid Capital Deferral Account       1534       \$624,313       -\$322,509       \$591,804       \$3,584       \$8,818       \$12, 12, 13, 12, 12, 13, 12, 13, 12, 13, 12, 13, 12, 13, 13, 14, 14, 14, 14, 14, 14, 14, 14, 14, 14				· · · · ·								\$49
imant Grid OM&A Deferral Account       1535       \$16,255       \$32,509       \$46,764       \$87       \$454       \$455       \$50												
Simart Grid Funding Adder Deferral Account       1536       \$0	•											\$54
Retail Cost Variance Account - STR       1548       \$1,589       \$4,088       \$1,098       \$4,580       \$8,947       \$44       \$9,007       -         Soard-Approved CDM Variance Account - STR       1567       \$0       -       \$0				<b>402</b> ,000					φi0 i			ΨŪ
baard-Approved CDM Variance Account       1567       50        50       51,51,322       52,52,52       50	•			\$4,088	\$1,098				\$44	\$9,007		-\$1
beferred Rate Impact Amounts       1574       \$0       \$168, <t< td=""><td>Board-Approved CDM Variance Account</td><td></td><td>\$0</td><td></td><td></td><td></td><td>\$0</td><td>\$0</td><td></td><td></td><td></td><td>9</td></t<>	Board-Approved CDM Variance Account		\$0				\$0	\$0				9
SNA - One-time       1582       \$985,472       \$59,714       \$1,045,187       \$0       \$0       \$379,585       \$561,804       \$317,780         Other Deferred Credits       2425       \$0       \$0       \$1,316,578       \$0       \$3,762,785       \$565,302       \$\$151,322       \$245,256       \$0       \$168,         Obeferred Payments in Lieu of Taxes       1562       \$\$844,386       \$\$2,434,874       \$2,644,488       \$\$1,316,578       \$0       \$\$3,762,785       \$\$565,302       \$\$1,789,480       \$\$       \$\$168,         Obeferred Payments in Lieu of Taxes       1562       -\$844,386       -\$2,767,795       \$\$       \$\$3,612,181       \$\$1,852,728       \$\$1,789,480       \$\$ <t< td=""><td>•</td><td></td><td></td><td></td><td></td><td></td><td>+ -</td><td></td><td></td><td></td><td></td><td>9</td></t<>	•						+ -					9
Other Deferred Credits2425\$0<\$0\$168,\$0\$168,\$0\$178,9480\$0\$178,9480\$0\$168,0278\$0\$178,9480\$0\$168,0278\$0\$178,9480\$0\$168,0278\$0\$178,9480\$0\$168,0278\$0\$178,9480\$0\$168,0278\$0\$178,9480\$0\$168,0278\$0\$178,9480\$0\$168,0278\$0\$178,9480\$0\$168,0278\$0\$178,9480\$0\$168,0278\$0\$178,9480\$0\$168,0278\$0\$178,9480\$0\$168,0278\$178,9480\$0\$178,0278\$178,9480\$0\$178,0278\$178,9480\$0\$178,0278\$178,9480\$0\$178,0278\$178,9480\$0\$178,0278\$178,0278\$178,9480\$0\$178,0278 <td></td> <td></td> <td></td> <td><b>A</b></td> <td>• • • • • • • • •</td> <td></td> <td></td> <td></td> <td></td> <td><b>A a a a a a a</b></td> <td></td> <td>9</td>				<b>A</b>	• • • • • • • • •					<b>A a a a a a a</b>		9
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,Deferred Payments in Lieu of Taxes1562-\$844,386-\$2,767,795<				\$59,714	\$1,045,187				-\$61,804	\$317,780		-9
Deferred Payments in Lieu of Taxes 1562 PILs and Tax Variance for 2006 and Subsequent Years excludes sub-account below) PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT 1592 PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT 1592 nput Tax Credits (ITCs)		2425										
PILs and Tax Variance for 2006 and Subsequent Years       1592         excludes sub-account and contra account below)       -\$558,645         PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT       1592         nput Tax Credits (ITCs)       -\$28,532	Group 2 Sub-Total		\$2,434,874	\$2,644,488	\$1,316,578	\$0	\$3,762,785	\$565,302	-\$151,322	\$245,256	\$0	\$168,72
excludes sub-account and contra account below) \$0 -\$48,481 -\$1,548 -\$47,107 -\$2, PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT 1592 -\$28,532 -\$28	•	1562	-\$844,386	-\$2,767,795			-\$3,612,181	-\$1,852,728	\$1,789,480			-\$63,24
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT 1592 -\$28,532 -\$28,532	•	1592	-\$558.645		-\$558.645		\$0	-\$48.481	-\$1.548	-\$47,107		-\$2,92
	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592			¢000,010			÷, ioi	¢ 1,0 10	<i>•</i> ,		\$2,02
	otal 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	\$794,42

						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 <sup>10</sup>	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 <sup>10</sup>	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 <sup>10</sup>	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 <sup>9</sup>	1575										
Accounting Changes Under CGAAP Balance + Return Component <sup>9</sup>	1576										
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account <sup>5</sup>	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	<b>\$</b> 0				<b>*</b> ~	<b>*</b> ~				<b>*</b> ~
Sub-Account HST/OVAT Contra Account		\$0				\$0 \$0	\$0 \$0				\$0 \$0
Disposition and Recovery of Regulatory Balances'	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 acticipate 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)



						2012					
account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-12	Transactions Debit / (Credit) during 2012 excluding interest and adjustments <sup>3</sup>	Board-Approved Disposition during 2012	Adjustments during 2012 - other <sup>2</sup>	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 <sup>2</sup>	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts											
- / Variance Account	1550	\$67,167	\$129,688			\$196,854	\$111	\$1,935			\$2,045
l Entity Charge Variance	1551	φ07,107	ψ125,000			ψ100,00 <del>1</del>	ψΠ	ψ1,000			ψ2,040
/A - Wholesale Market Service Charge	1580	-\$7,817,418	-\$4,935,145			-\$12,752,563	-\$123,699	-\$148,595			-\$272,294
A - Retail Transmission Network Charge	1584	\$2,802,828	-\$131,628			\$2,671,200	\$41,206	\$40,723			\$81,928
- Retail Transmission Connection Charge	1586	\$794,421	-\$15,978			\$778,443	\$2,380	\$12,856			\$15,235
- Power (excluding Global Adjustment)	1588	-\$429,113	-\$414,329			-\$843,443	-\$6,396	-\$18,709			-\$25,105
- Global Adjustment ery of Regulatory Asset Balances	1589 1590	\$4,893,434 \$0	-\$2,946,122 \$0			\$1,947,312 \$0	\$22,183 - <mark>\$0</mark>	\$26,117			\$48,300
tion and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595	\$0 \$0	ψυ			\$0 \$0	- <del>5</del> 0 \$0				\$0
ition and Recovery/Refund of Regulatory Balances (2009)	1595	-\$2,388,707	\$2,601,536			پو \$212,829		-\$874,564			-\$130,032
sition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$2,388,707	\$2,001,530	\$98,295		\$212,029 -\$133,849		-\$674,504 -\$4,437			- <del>5130,032</del> \$7,114
tion and Recovery/Refund of Regulatory Balances - Shared Tax Savings <sup>7</sup>	1595	- <del>\$132,646</del> \$0	\$57,254	ψ90,295		- <del>5135,649</del> \$0	\$11,551 \$0	-ψ+,407			\$7,114
p 1 Sub-Total (including Account 1589 - Global Adjustment) p 1 Sub-Total (excluding Account 1589 - Global Adjustment) A - Global Adjustment	1589	-\$2,210,236 -\$7,103,671 \$4,893,434	-\$5,614,685 -\$2,668,563 -\$2,946,122	\$98,295 \$98,295 \$0	\$0 \$0 \$0	-\$7,923,216 -\$9,870,528 \$1,947,312	\$691,866 \$669,684 \$22,183	-\$964,675 -\$990,792 \$26,117	\$0 \$0 \$0	\$0 \$0 \$0	) -\$321,108
oup 2 Accounts											
Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0	\$0				\$0
egulatory Assets - Sub-Account - Pension Contributions	1508	\$0				\$0	\$0				\$0
ulatory Assets - Sub-Account - Deferred IFRS Transition Costs ulatory Assets - Sub-Account - Incremental Capital Charges ulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508 1508	\$903,801 \$0	\$12,589			\$916,390 \$0	\$17,350 \$0	\$13,351			\$30,701 \$0
ce - Ontario Clean Energy Benefit Act <sup>8</sup> Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0				\$0	\$0				\$0
g Charges	1508	\$0				\$0	\$0				\$0
ulatory Assets - Sub-Account - Non-Regulatory Account	1508	\$1,721,835	-\$2,005,816			-\$283,981	\$126,367	\$11,853			\$138,220
julatory Assets - Sub-Account - Other <sup>4</sup>	1508	\$0	<b>*</b> + + <b>*</b> • <b>*</b>			\$0	\$0	<b>*</b> / • • •			\$0
ost Variance Account - Retail ferred Debits	1518	\$76,114	\$14,065			\$90,179		\$1,382			\$2,117
ble Generation Connection Capital Deferral Account	1525 1531	\$0 \$572,062	-\$23,976			\$0 \$548,086	\$0 \$11,951	\$8,248			\$0 \$20,198
e Generation Connection OM&A Deferral Account	1532	\$43,558	\$28,036			\$71,594	\$499	\$829			\$1,328
ble Generation Connection Funding Adder Deferral Account	1533	-\$199,733	-\$201,042			-\$400,775	-\$1,106	-\$4,292			-\$5,398
id Capital Deferral Account	1534	\$591,804	-\$32,509			\$559,295	\$12,402	\$8,480			\$20,883
id OM&A Deferral Account	1535	\$48,764	\$32,509			\$81,273	\$542	\$936			\$1,478
d Funding Adder Deferral Account st Variance Account - STR	1536 1548	\$0 \$4,580	\$1,580			\$0 \$6,159	\$0 - <mark>\$16</mark>	\$95			\$0 \$79
pproved CDM Variance Account	1546 1567	\$4,580 \$0	φ1,360			\$0,159 \$0	- <b>510</b> \$0	<b> <b> </b></b>			۹۲۹ ۵\$
dinary Event Costs	1572	\$0				\$0	\$0				\$0 \$0
Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
Dne-time	1582	\$0				\$0	-\$0				-\$0
ferred Credits	2425	\$0				\$0	\$0				\$0
2 Sub-Total		\$3,762,785	-\$2,174,565	\$0	\$0	\$1,588,220	\$168,724	\$40,882	\$0	\$0	\$209,606
d Payments in Lieu of Taxes	1562	-\$3,612,181		-\$3,612,181		\$0	-\$63,248		-\$63,248		\$0
d Tax Variance for 2006 and Subsequent Years es sub-account and contra account below)	1592	\$0				\$0	-\$2,922	\$2,921.76			-\$0
Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Credits (ITCs)	1592	-\$28,532				-\$28,532	φz,322 \$0	-\$3,345			-\$3,345
		-\$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 <sup>3</sup>	Board-Approved Disposition during 2012	Adjustments during 2012 - other <sup>2</sup>	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 <sup>2</sup>	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 <sup>10</sup> Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>10</sup>	1555 1555	\$5,470,148 - <mark>\$3,681,949</mark>	-\$738,808 -\$108,306			\$4,731,339 -\$3,790,255					\$63,032 \$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost Smart Meter OM&A Variance <sup>10</sup>	1555 1555 1556	\$1,690,513	-\$1,151,489			\$539,025	\$32,333	\$16,408			\$0 \$48,741 \$71,726
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>9</sup>	1556	\$2,204,606	\$683,845			\$2,888,450	\$34,495	\$37,231	_	_	\$71,720
Accounting Changes Under CGAAP Balance + Return Component <sup>9</sup>	1576										
The following is not included in the total claim but are included on a memo basis: Deferred PILs Contra Account <sup>5</sup>	1563	\$3,612,181		\$3,612,181		-\$0	\$63,248		\$63,248		\$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 <sup>7</sup>	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 acticipate 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)



							201	13						
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-13	Transactions Debit / (Credit) during 2013 excluding interest and adjustments <sup>3</sup>	Board-Approved Disposition during 2013	Other 2 Adjustment during Q1 2013	s Other 2 Adjustments during Q2 2013	Other 2 Adjustments during Q3 2013	o 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 <sup>2</sup>	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						-\$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 RSVA - Power (excluding Global Adjustment)	1586 1588	\$778,443 - <mark>\$843,443</mark>	-\$300,105 -\$1,530,584	\$778,443 - <mark>\$843,443</mark>					-\$300,105 -\$1,530,584	\$15,235 - <mark>\$25,105</mark>	\$7,917 - <mark>\$30,855</mark>	\$26,678 - <mark>\$37,504</mark>		-\$3,526 -\$18,456
RSVA - Global Adjustment	1589	\$1,947,312	\$3,459,067	\$1,947,312					\$3,459,067	\$48,300	\$67,181			\$38,556
Recovery of Regulatory Asset Balances	1590	\$0	¢0,:00,001	¢.,e,e.=					\$0	-\$0	<b>~~······</b>	<i> </i>		-\$0
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595	\$0							\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595	\$212,829		\$212,829					\$0	-\$130,032	\$3,128	-\$126,904		\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595	-\$133,849		-\$133,849					\$0	\$7,114		\$5,147		\$0
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings <sup>7</sup>	1595	\$0	-\$86,304						-\$86,304	\$0				\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	-\$7,923,216 -\$9,870,528 \$1,947,312	\$223,958 - <mark>\$3,235,110</mark> \$3,459,067	-\$7,923,216 -\$9,870,528 \$1,947,312	\$0 \$0 \$0	) \$0	\$0 \$0 \$0	\$0	-\$3,235,110	-\$272,809 -\$321,108 \$48,300	-\$116,980 -\$184,161 \$67,181	-\$389,281 -\$466,205 \$76,925	\$0 \$0 \$0	-\$39,064
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		\$13,471			\$44,172
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0							\$0	\$0				\$0
Variance - Ontario Clean Energy Benefit Act <sup>8</sup> Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0							\$0	\$0				\$0
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 <sup>4</sup>	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	<b>\$</b> 540,000						\$0	\$0	<b>\$00,400</b>			\$0 \$0
Renewable Generation Connection Capital Deferral Account Renewable Generation Connection OM&A Deferral Account	1531 1532	\$548,086 \$71,594	<mark>-\$548,086</mark> \$61,331						\$0 \$132,924.11	\$20,198 \$1,328				\$0 \$1,075
Renewable Generation Connection Funding Adder Deferral Account	1532	-\$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				\$28,999
Smart Grid OM&A Deferral Account	1535	\$81,273	\$32,679						\$113,952.28	\$1,478				\$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 Extra-Ordinary Event Costs	1567 1572	\$0 \$0							\$0 \$0	\$0 \$0				\$0 ¢0
Deferred Rate Impact Amounts	1572	\$0 \$0							\$0 \$0	\$0 \$0				ሀፍ በ2
RSVA - One-time	1582	\$0 \$0							\$0 \$0	- <b>\$</b> 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	1592	\$0							\$0	-\$0	¢o			<b>Ф</b> О
(excludes sub-account and contra account below) PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0 -\$28,532							-\$28,532	-\$0 -\$3,345	\$0 -\$419			-\$0 -\$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

							201	3						
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-13	Transactions Debit / (Credit) during 2013 excluding interest and adjustments <sup>3</sup>	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	-	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 <sup>10</sup>	1555	\$4,731,339	-\$4,731,339						-\$0	. ,	-\$63,032			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>10</sup>	1555	-\$3,790,255	\$3,790,255						-\$0	\$0 \$10 744	<b>ФТ</b> СОС			\$0 \$50 0.47
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost Smart Meter OM&A Variance <sup>10</sup>	1555 1556	\$539,025 \$2,888,450	-\$73,675 -\$2,888,450						\$465,350 \$0	\$48,741 \$71,726				\$56,347 \$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>9</sup>	1575								\$0	\$0				\$0
Accounting Changes Under CGAAP Balance + Return Component <sup>9</sup>	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 <sup>5</sup>	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 <sup>7</sup>	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 acticipate 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)



				201	14		Projected Inter	rest on Dec-31-	13 Balances	2.1.7 RRR	
	Account Number	Principal Disposition during 2014 - instructed by Board	Interest Disposition during 2014 - instructed by Board	Dispositions during	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 <sup>6</sup>	Projected Interest from January 1, 2014 to April 30, 2014 on Dec 31 -13 balance adjusted for disposition during 2014 <sup>6</sup>	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	\$
SM Entity Charge Variance	1551			-\$44,466	\$0		-\$654		-\$45,120	-\$44,466	\$
RSVA - Wholesale Market Service Charge	1580			-\$2,481,579	-\$22,451		-\$36,479		-\$2,540,509	-\$2,504,030	
RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge	1584 1586			\$1,048,861 - <mark>\$300,105</mark>	\$4,373 - <mark>\$3,526</mark>		\$15,418 -\$4,412		\$1,068,653 - <mark>\$308,042</mark>	\$1,053,234 - <mark>\$303,631</mark>	- - -
RSVA - Power (excluding Global Adjustment)	1588			-\$1,530,584			-\$22,500		-\$300,042	-\$1,549,040	
RSVA - Global Adjustment	1589			\$3,459,067			\$50,848		\$3,548,471	\$3,497,623	
Recovery of Regulatory Asset Balances	1590			\$0			\$0		\$0		-
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595			\$0	\$0		\$0		\$0		5
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595			\$0	\$0		\$0		\$0		5
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595			\$0	\$0		\$0		\$0		-
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings <sup>7</sup>	1595			-\$86,304	\$0		-\$1,268.67		-\$87,573	-\$86,304	
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	\$0 \$0 \$0	\$0 \$0 \$0	-\$3,235,110			\$3,292 - <mark>\$47,556</mark> \$50,848	\$C \$C	) -\$3,321,730	\$223,450 - <mark>\$3,274,173</mark> \$3,497,623	\$
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			\$13,471		\$974,033	\$960,562	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508			\$0	\$0		\$0		\$0		
/ariance - Ontario Clean Energy Benefit Act <sup>8</sup> Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508			\$0	\$0		\$0		\$C		:
Carrying Charges	1508			\$0	\$0		\$0		\$0		
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508			\$0			\$0		\$0	\$6	
Other Regulatory Assets - Sub-Account - Other <sup>4</sup>	1508			\$0			\$0		\$0		-
Retail Cost Variance Account - Retail	1518			\$96,926			\$1,425		\$101,835	\$100,410	-
lisc. Deferred Debits Renewable Generation Connection Capital Deferral Account	1525 1531			\$0 \$0			\$0 \$0		\$0 \$0	\$0 \$0	
Renewable Generation Connection OM&A Deferral Account	1531			\$0 \$132,924			\$1,954		\$135,953	\$133,999	-
Renewable Generation Connection Funding Adder Deferral Account	1533			-\$599,518	1		-\$8,813		-\$620,950	-\$612,137	
Smart Grid Capital Deferral Account	1534			\$543,624	\$28,999		\$7,991		\$580,614	\$572,623	-
Smart Grid OM&A Deferral Account	1535			\$113,952			\$1,675		\$118,520	\$116,845	
Smart Grid Funding Adder Deferral Account	1536			\$0 \$6 522			\$0		\$0		
Retail Cost Variance Account - STR Board-Approved CDM Variance Account	1548 1567			\$6,532 \$0			\$96 \$0		\$6,800 \$0	\$6,704 \$0	
Extra-Ordinary Event Costs	1572			\$0 \$0			\$0		\$0 \$0	\$0 \$0	9
Deferred Rate Impact Amounts	1574			\$0	\$0		\$0		\$0	\$0	9
RSVA - One-time	1582			\$0	-\$0		\$0		\$0	\$0	-\$
Other Deferred Credits	2425			\$0	\$0		\$0		\$0	\$0	\$
Group 2 Sub-Total		\$0	\$0			\$	0 \$17,799	\$0	) \$1,296,806	\$1,279,013	\$
Deferred Payments in Lieu of Taxes PILs and Tax Variance for 2006 and Subsequent Years	1562			\$0	\$0		\$0		\$0	\$0	-\$
(excludes sub-account and contra account below)	1592			\$0	-\$0		\$0		-\$0	\$0	\$
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			-\$28,532	-\$3,764		-\$419		-\$32,716	-\$32,296	\$
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	\$

				201	4		Projected Inter	rest 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	Dispositions during	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 <sup>6</sup>	Projected Interest from January 1, 2014 to April 30, 2014 on Dec 31 -13 balance adjusted for disposition during 2014 <sup>6</sup>	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 <sup>10</sup>	1555			-\$0	\$0		-\$0		-\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>10</sup>	1555			-\$0	\$0		-\$0		-\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost				\$465,350			\$6,841		\$528,538	\$521,697	\$0
Smart Meter OM&A Variance <sup>10</sup>	1556			\$0	\$0		\$0		\$0		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>9</sup>	1575			\$0	\$0		\$0		\$0	\$0	\$O
Accounting Changes Under CGAAP Balance + Return Component <sup>9</sup>	1576			\$4,470,717		\$2,151,586			\$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 <sup>5</sup>	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 <sup>7</sup>	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 acticipate 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	Variance	
Account Descriptions	Number	RRR vs. 2013 Balance	Variance Explanation
		(Principal + Interest)	
Group 1 Accounts			
LV Variance Account	1550	\$ -	
SM Entity Charge Variance	1551	\$ -	
RSVA - Wholesale Market Service Charge	1580	5 -	
RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge	1584 1586	ф с	
RSVA - Power (excluding Global Adjustment)	1588	\$	
RSVA - Global Adjustment	1589	\$ -	
Recovery of Regulatory Asset Balances	1590	\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595	\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595	\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$ -	
	1000	Ψ	
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 Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508 1508	р – с –	
	1506	φ	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -	1508	\$-	
Ontario Clean Energy Benefit Act <sup>8</sup>			
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	1508	\$ -	
Charges	1000	Ť	
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508	\$ 6.00	This is an immaterial rounding error.
	1500	¢	account is not used for regulatory purp
Other Regulatory Assets - Sub-Account - Other <sup>4</sup> Retail Cost Variance Account - Retail	1508 1518	φ -	
Misc. Deferred Debits	1516	\$ - \$	
		•	
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 Other Deferred Credits	1582 2425	р с	
Deferred Payments in Lieu of Taxes	1562	\$ -	
PILs and Tax Variance for 2006 and Subsequent Years		Ť	
(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 <sup>10</sup>	1555	\$	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital		\$	
	1555	Ψ - ¢	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>10</sup>	1555	φ -	
Smart Meter OM&A Variance <sup>10</sup>	1556	ъ -	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>9</sup>	1575	\$ -	
			This amount is the Return Component
Accounting Changes Under CGAAP Balance + Return Component <sup>9</sup>	1576	\$ (1,786,740)	which is used in the calculation of the
Deferred PILs Contra Account <sup>5</sup>	1563	¢	rider, but not recorded in the general I
PILs and Tax Variance for 2006 and Subsequent Years -		Ψ -	
Sub-Account HST/OVAT Contra Account	1592	\$-	
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595		



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

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Metered kWh	Metered kW	Billed kWh for Non- RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue <sup>1</sup>	1590 Recovery Share Proportion	1595 Recovery Share Proportion (2009) <sup>2</sup>	1595 Recovery Share Proportion (2010) <sup>2</sup>	1595 Recovery Share Proportion (2011) <sup>2</sup>	1595 Recovery Share Proportion (2012) <sup>2</sup>	1595 Recovery Share Proportion - Shared Tax Savings <sup>2</sup>	1568 LRAM Variance Account Class Allocation (\$ amounts)
RESIDENTIAL	kWh	140,979	1,308,264,983		151,497,085	-	39,521,197						- 28,963.39	235,807
GENERAL SERVICE LESS THAN 50 KW	kWh	8,989	354,668,870		72,458,850	-	8,447,605						- 7,851.94	- 13,966
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						- 23,566.68	204,754
GENERAL SERVICE 700 TO 4,999 KW	kW	115	806,154,180	1,969,146	806,154,180	1,969,146	7,917,631						- 17,847.27	128,117
LARGE USE	kW	6	382,619,513	719,987	382,619,513	719,987	2,100,976						- 8,470.73	- 24,310
UNMETERED SCATTERED LOAD	kWh	1,562	5,931,733		5,329,069	-	136,314						- 131.32	- <u>1,422</u> 3,043
STREET LIGHTING	kW	22,335	33,306,955	100,672	33,306,955	100,672	1,747,735						- 737.38	3,043
DISTRIBUTED GENERATION CLASS	kWh	68	178,816	-		-	45,424						- 3.96	
						-								
						-								
						-								
						-								
						-								
						-								
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						-								
						-								
Total		175,544	3,955,622,649	5,769,631	2,345,650,084	5,293,157	\$ 70,430,531	0%	0%	0%	0%	0%	-\$ 87,573	
												Balance as per Sheet 2		\$ 534,992
												Variance		-\$ 2,969

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

<sup>2</sup> 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



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

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Metered kWh	Metered kW	Billed kWh for Non- RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue <sup>1</sup>	1590 Recovery Share Proportion	1595 Recovery Share Proportion (2008) <sup>2</sup>	1595 Recovery Share Proportion (2009) <sup>2</sup>	1595 Recovery Share Proportion (2010) <sup>2</sup>	1595 Recovery Share Proportion (2011) <sup>2</sup>	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%	- \$

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

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

Balance as per Sheet 2

Variance \$



		Amounts from	Allocator	RESIDENTIAL	GENERAL SERVICE LESS	GENERAL SERVICE 50 TO	GENERAL SERVICE 700	LARGE USE	UNMETERED SCATTERED	STREET LIGHTING	DISTRIBUTED
		Sheet 2	Anocator	RESIDENTIAL	THAN 50 KW	699 KW	TO 4,999 KW		LOAD	STREET LIGHTING	GENERATION CLASS
LV Variance Account	1550	162,401	kWh	53,712	14,561	43,704	33,097	15,709	244	1,367	7
SM Entity Charge Variance	1551	(45,120)	kWh	(14,923)	(4,046)	(12,142)	(9,195)	(4,364)	(68)	(380)	(2)
RSVA - Wholesale Market Service Charge	1580	(2,540,509)	kWh	(840,237)	(227,787)	(683,676)	(517,755)	(245,738)	(3,810)	(21,391)	(115)
RSVA - Retail Transmission Network Charge	1584	1,068,653	kWh	353,441	95,817	287,585	217,791	103,369	1,603	8,998	48
RSVA - Retail Transmission Connection Charge	1586	(308,042)	kWh	(101,880)	(27,620)	(82,897)	(62,779)	(29,796)	(462)	(2,594)	(14)
RSVA - Power (excluding Global Adjustment)	1588	(1,571,539)	kWh	(519,764)	(140,907)	(422,917)	(320,279)	(152,012)	(2,357)	(13,233)	(71)
RSVA - Global Adjustment	1589	3,548,471	Non-RPP kWh	229,183	109,615	1,352,863	1,219,540	578,822	8,062	50,386	0
Recovery of Regulatory Asset Balances	1590	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0		0	0	0	0	0	0	0	0
	1595	(87,573)		(28,963)	(7,852)	(23,567)	(17,847)	(8,471)	(131)	(737)	(4)
Total of Group 1 Accounts (excluding 1589)		(3,321,730)		(1,098,614)	(297,833)	(893,911)	(676,967)	(321,304)	(4,981)	(27,969)	(150)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0		0	0	0	0	0	0	0	
	1508	974,033	kWh	322,147	87,334	262,122	198,508	94,216	1,461	8,202	44
	1508	974,033	KVVII	0	<u> </u>	<u> </u>	0	<u> </u>	Λ I,401	0,202	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	1000	0		U	0	0	0	U		U	
Recovery Variance - Ontario Clean Energy Benefit Act	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	4500	0		0	0	0	0	0	0	0	0
Recovery Carrying Charges	1508	-			-			2	-		
Other Regulatory Assets - Sub-Account - Other	1508	0		0	0	0	0	0	0	0	0
	1518	101,835	# of Customers	81,784	5,215	865	66	3	906	12,957	39
Misc. Deferred Debits	1525	0		0	0	0	0	0	0	0	0
Smart Grid Funding Adder Deferral Account	1536	0		0	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	6,800	# of Customers	5,461	348	58	4	0	60	865	3
Board-Approved CDM Variance Account	1567	0		0	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0		0	0	0	0	0	0	0	0
RSVA - One-time	1582	0		0	0	0	0	0	0	0	0
	2425	0		0	0	0	0	0	0	0	0
Total of Group 2 Accounts (excluding 1533 GEA)		1,082,669		409,393	92,897	263,045	198,578	94,220	2,427	22,023	86
Deferred Payments in Lieu of Taxes	1562	0		0	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years											
(excludes sub-account and contra account)	1592	(0)	kWh	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(32,716)		(26,274)	(1,675)	(278)	(21)	(1)	(291)	(4,162)	(13)
Total of Account 1562 and Account 1592		(32,716)		(26,274)	(1,675)	(278)	(21)	(1)	(291)	(4,162)	(13)
		(02,110)		(20,214)	(1,013)	(210)	(21)		(201)	(4,102)	(13)
Total Balance Allocated to each class (excluding 1589, 1533,	, 1568)	(2,271,777)		(715,495)	(206,611)	(631,144)	(478,410)	(227,085)	(2,845)	(10,109)	(77)
Total Balance Allocated to each class from Account	, ,	3,548,471		229,183	109,615	1,352,863	1,219,540	578,822	8,062	50,386	0
Total Balance Allocated to each class (including 1589, excluding 1533		1,276,695		(486,312)	(96,996)	721,719	741,130	351,737	5,217	40,278	(77)
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	-		0	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	- / - /	kWh	2,190,231	593,769	1,782,128	1,349,622	640,562	9,931	55,761	299
Total Balance Allocated to each class for Accounts 1575 and 1576		6,622,303		2,190,231	593,769	1,782,128	1,349,622	640,562	9,931	55,761	299
Renewable Generation Connection Capital Deferral Account	1531	0		0	0	0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	135,953		109,184	6,962	1,155	89	5	1,209	17,297	52
	1533	(620,950)	# of Customers	(498,684)	(31,798)	(5,273)	(405)	(21)	(5,524)	(79,004)	(239)
*	1534	580,614		466,291	29,733	4,931	379	20	5,165	73,872	224
Smart Grid OM&A Deferral Account	1535	118,520		95,183	6,069	1,006	77	4	1,054	15,079	46
Total of Account 1533 - GEA Funding Adder		(620,950)		(498,684)	(31,798)	(5,273)	(405)	(21)	(5,524)	(79,004)	(239)
LRAM 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	

		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	162,401	kWh	53,712	14,561	43,704	33,097	15,709	244	1,367	7
SM Entity Charge Variance	1551	(45,120)	kWh	(14,923)	(4,046)	(12,142)	(9,195)	(4,364)	(68)	(380)	(2)
RSVA - Wholesale Market Service Charge	1580	(2,540,509)	kWh	(840,237)	(227,787)	(683,676)	(517,755)	(245,738)	(3,810)	(21,391)	(115)
RSVA - Retail Transmission Network Charge	1584	1,068,653	kWh	353,441	95,817	287,585	217,791	103,369	1,603	8,998	48
RSVA - Retail Transmission Connection Charge	1586	(308,042)	kWh	(101,880)	(27,620)	(82,897)	(62,779)	(29,796)	(462)	(2,594)	(14)
RSVA - Power (excluding Global Adjustment)	1588	(1,571,539)	kWh	(519,764)	(140,907)	(422,917)	(320,279)	(152,012)	(2,357)	(13,233)	(71)
RSVA - Global Adjustment	1589	3,548,471	Non-RPP kWh	229,183	109,615	1,352,863	1,219,540	578,822	8,062	50,386	0
Recovery of Regulatory Asset Balances	1590	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings	1595	(87,573)		(28,963)	(7,852)	(23,567)	(17,847)	(8,471)	(131)	(737)	(4)
Total of Group 1 Accounts (excluding 1589)		(3,321,730)		(1,098,614)	(297,833)	(893,911)	(676,967)	(321,304)	(4,981)	(27,969)	(150)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	974,033	kWh	322,147	87,334	262,122	198,508	94,216	1,461	8,202	44
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		0		0	0	0	0	0	0	0	0
Recovery Variance - Ontario Clean Energy Benefit Act	1508	v		6	Ŭ	0	<u> </u>	5	ő	5	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		0		0	0	0	0	0	0	0	0
Recovery Carrying Charges	1508	Ŭ		0	Ũ	0	3	8	ő	8	9
Other Regulatory Assets - Sub-Account - Other	1508	0		0	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	101,835	# of Customers	81,784	5,215	865	66	3	906	12,957	39
Misc. Deferred Debits	1525	0		0	0	0	0	0	0	0	0
Smart Grid Funding Adder Deferral Account	1536	0		0	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	6,800	# of Customers	5,461	348	58	4	0	60	865	3
Board-Approved CDM Variance Account	1567	0		0	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0		0	0	0	0	0	0	0	0
RSVA - One-time	1582	0		0	0	0	0	0	0	0	0
Other Deferred Credits	2425	0		0	0	0	0	0	0	0	0
Total of Group 2 Accounts (excluding 1533 GEA)		1,082,669		409,393	92,897	263,045	198,578	94,220	2,427	22,023	86
Deferred Payments in Lieu of Taxes	1562	0		0	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years	1592	(0)	kWh	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
(excludes sub-account and contra account)	1532	(0)	KVVII	(0)	(0)	(0)	(0)	(8)	(0)	(8)	(8)
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(32,716)		(26,274)	(1,675)	(278)	(21)	(1)	(291)	(4,162)	(13)
Total of Account 1562 and Account 1592		(32,716)		(26,274)	(1,675)	(278)	(21)	(1)	(291)	(4,162)	(13)
Total Balance Allocated to each class (excluding 1589, 15	33, 1568)	(2,271,777)		(715,495)	(206,611)	(631,144)	(478,410)	(227,085)	(2,845)	(10,109)	(77)
Total Balance Allocated to each class from Acco		3,548,471		229,183	109,615	1,352,863	1,219,540	578,822	8,062	50,386	0
Total Balance Allocated to each class (including 1589, excluding 15		1,276,695		(486,312)	(96,996)	721,719	741,130	351,737	5,217	40,278	(77)
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	5 0		0	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576		kWh	2,190,231	593,769	1,782,128	1,349,622	640,562	9,931	55,761	299
Total Balance Allocated to each class for Accounts 1575 and 1576		6,622,303		2,190,231	593,769	1,782,128	1,349,622	640,562	9,931	55,761	299
		0,022,000		2,100,201	000,100	1,102,120	1,010,022	010,002	0,001	00,101	
Renewable Generation Connection Capital Deferral Account	1531	0		0	0	0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	135,953		109,184	6,962	1,155	89	5	1,209	17,297	52
Renewable Generation Connection Funding Adder Deferral Account	1533	(620,950)	# of Customers	(498,684)	(31,798)	(5,273)	(405)	(21)	(5,524)	(79,004)	(239)
Smart Grid Capital Deferral Account	1534	580,614		466,291	29,733	4,931	379	20	5,165	73,872	224
Smart Grid OM&A Deferral Account	1535	118,520		95,183	6,069	1,006	77	20	1,054	15,079	46
Total of Account 1533 - GEA Funding Adder	1000	(620,950)		(498,684)	(31,798)	(5,273)	(405)	(21)	(5,524)	(79,004)	(239)
Total of Account 1000 - OLA Funding Adder		(020,930)		(430,004)	(31,730)	(3,213)	(+03)	(21)	(3,324)	(13,004)	(233)
LRAM 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	
[LRAM variance Account (Enter dollar amount for each class)		534,992		200,007	(13,300)	204,704	120,117	(24,310)	(1,422)	3,043	

		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	162,401	kWh	53,712	14,561	43,704	33,097	15,709	244	1,367	7
SM Entity Charge Variance	1551	(45,120)	kWh	(14,923)	(4,046)	(12,142)	(9,195)	(4,364)	(68)	(380)	(2)
RSVA - Wholesale Market Service Charge	1580	(2,540,509)	kWh	(840,237)	(227,787)	(683,676)	(517,755)	(245,738)	(3,810)	(21,391)	(115)
RSVA - Retail Transmission Network Charge	1584	1,068,653	kWh	353,441	95,817	287,585	217,791	103,369	1,603	8,998	48
RSVA - Retail Transmission Connection Charge	1586	(308,042)	kWh	(101,880)	(27,620)	(82,897)	(62,779)	(29,796)	(462)	(2,594)	(14)
RSVA - Power (excluding Global Adjustment)	1588	(1,571,539)	kWh	(519,764)	(140,907)	(422,917)	(320,279)	(152,012)	(2,357)	(13,233)	(71)
RSVA - Global Adjustment	1589	3,548,471	Non-RPP kWh	229,183	109,615	1,352,863	1,219,540	578,822	8,062	50,386	0
Recovery of Regulatory Asset Balances	1590	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009) Disposition and Recovery/Refund of Regulatory Balances (2010)	1595 1595	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings	1595	(87,573)		(28,963)	(7,852)	(23,567)	(17,847)	(8,471)	(131)	(737)	(4)
Total of Group 1 Accounts (excluding 1589)	1000	(3,321,730)		(1,098,614)	(297,833)	(893,911)	(676,967)	(321,304)	(4,981)	(27,969)	(150)
		(0,021,700)		(1,000,014)	(201,000)	(000,011)	(010,001)	(021,004)	(4,501)	(21,300)	(100)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	974,033	kWh	322,147	87,334	262,122	198,508	94,216	1,461	8,202	44
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	4500	0		0	0	0	0	0	0	0	0
Recovery Variance - Ontario Clean Energy Benefit Act	1508						<u> </u>		+		l
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	1500	0		0	0	0	0	0	0	0	0
Recovery Carrying Charges Other Regulatory Assets - Sub-Account - Other	1508 1508	0		0	0	0	0	0	0	0	
Retail Cost Variance Account - Retail	1508	101,835	# of Customore	81,784	5,215	865	66	0	906	12,957	39
Misc. Deferred Debits	1518	0	# of Customers	01,784	0	0	0	0	908	0	39
Smart Grid Funding Adder Deferral Account	1536	0		0	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	6,800	# of Customers	5,461	348	58	4	0	60	865	3
Board-Approved CDM Variance Account	1540	0,000		0	0	0		0	0	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0		0	0	0	0	0	0	0	0
RSVA - One-time	1582	0		0	0	0	0	0	0	0	0
Other Deferred Credits	2425	0		0	0	0	0	0	0	0	0
Total of Group 2 Accounts (excluding 1533 GEA)		1,082,669		409,393	92,897	263,045	198,578	94,220	2,427	22,023	86
Deferred Payments in Lieu of Taxes	1562	0		0	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years		(0)	1.54/1	(0)				(0)	(0)		
(excludes sub-account and contra account)	1592	(0)	kWh	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(32,716)		(26,274)	(1,675)	(278)	(21)	(1)	(291)	(4,162)	(13)
Total of Account 1562 and Account 1592		(32,716)		(26,274)	(1,675)	(278)	(21)	(1)	(291)	(4,162)	(13)
		(02,110)								(,,,)	
Total Balance Allocated to each class (excluding 1589, 15	33, 1568)	(2,271,777)		(715,495)	(206,611)	(631,144)	(478,410)	(227,085)	(2,845)	(10,109)	(77)
Total Balance Allocated to each class from Acco		3,548,471		229,183	109,615	1,352,863	1,219,540	578,822	8,062	50,386	0
Total Balance Allocated to each class (including 1589, excluding 15		1,276,695		(486,312)	(96,996)	721,719	741,130	351,737	5,217	40,278	(77)
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0		0	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	6,622,303	kWh	2,190,231	593,769	1,782,128	1,349,622	640,562	9,931	55,761	299
Total Balance Allocated to each class for Accounts 1575 and 1576		6,622,303		2,190,231	593,769	1,782,128	1,349,622	640,562	9,931	55,761	299
	-										
Renewable Generation Connection Capital Deferral Account	1531	0		0	0	0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	135,953		109,184	6,962	1,155	89	5	1,209	17,297	52
Renewable Generation Connection Funding Adder Deferral Account	1533	(620,950)	# of Customers	(498,684)	(31,798)	(5,273)	(405)	(21)	(5,524)	(79,004)	(239)
Smart Grid Capital Deferral Account	1534	580,614		466,291	29,733	4,931	379	20	5,165	73,872	224
Smart Grid OM&A Deferral Account	1535	118,520		95,183	6,069	1,006	77	4	1,054	15,079	46
Total of Account 1533 - GEA Funding Adder		(620,950)		(498,684)	(31,798)	(5,273)	(405)	(21)	(5,524)	(79,004)	(239)
	4500	F0 4 000		005 007		004 754				0.040	
LRAM 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	o classes) Variance	532,023 <mark>2,969</mark>									



	Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS GEN THAN 50 KW	IERAL 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									
	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		· · · · · · · · · · · · · · · · · · ·		· · ·					
	1595									
	1595									
	1595									
	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									
	1508									
8 7	1508									
	1508									
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and										
	1508									
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and										
Recovery Carrying Charges	1508									
	1508									
	1518									
	1525									
	1536									
	1548									
	1567									
	1572									
	1574									
	1582									
	2425									
Total of Group 2 Accounts (excluding 1533 GEA)	0		0	0	0	0	0	0	0	0
Defensed Developments in Linux of Towns	1500			 		1		 		
	1562									
PILs and Tax Variance for 2006 and Subsequent Years	1592									
(excludes sub-account and contra account)										
PILs and Tax Variance for 2006 and Subsequent Years -	1592									
Sub-Account HST/OVAT input Tax Credits (ITCs)			-		-		-			
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



Please indicate the Rate Rider Recovery Period (in years)

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

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	- 0.0005	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	354,668,870	-\$ 206,611	- 0.0006	\$/kWh
GENERAL SERVICE 50 TO 699 KW	kW	2,979,826	-\$ 631,144	- 0.2118	\$/kW
GENERAL SERVICE 700 TO 4,999 KW	kW	1,969,146	-\$ 478,410	- 0.2430	\$/kW
LARGE USE	kW	719,987	-\$ 227,085	- 0.3154	\$/kW
UNMETERED SCATTERED LOAD	kWh	5,931,733	-\$ 2,845	- 0.0005	\$/kWh
STREET LIGHTING	kW	100,672	-\$ 10,109	- 0.1004	\$/kW
DISTRIBUTED GENERATION CLASS	kWh	178,816	-\$ 77	- 0.0004	\$/kWh
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
Total			-\$ 2,271,777		

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	\$ 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		\$/kW
UNMETERED SCATTERED LOAD	kWh	5,329,069	\$ 8,062	0.0015	
STREET LIGHTING	kW	100,672	\$ 50,386	0.5005	\$/kW
DISTRIBUTED GENERATION CLASS	kWh	178,816	\$-	-	\$/kWh
		-	\$-	-	
***Refer to Tab 6(	B) "Rate Rider Calcu	lations_GA" for rate ri			
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	1
		-	\$-	-	1
		-	\$-	-	1
		-	\$-	-	
Total			\$ 3,548,471		

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

Please indicate the Rate Rider Recovery Period (in years)

Balance of Rate Rider for kW / kWh / # of Rate Class Units Accounts 1575 Accounts 1575 and Customers (Enter Rate Classes in cells below) and 1576 0.0003 \$/kWh **1576** 2,190,231 RESIDENTIAL kWh 1,308,264,983 \$ GENERAL SERVICE LESS THAN 50 KW 0.0003 \$/kWh kWh 354,668,870 \$ 593,769 GENERAL SERVICE 50 TO 699 KW 2,979,826 \$ kW 1,782,128 0.1196 <mark>\$/kW</mark> GENERAL SERVICE 700 TO 4,999 KW kW 1,969,146 \$ 1,349,622 0.1371 <mark>\$/kW</mark> LARGE USE kW 719,987 \$ 640,562 0.1779 <mark>\$/kW</mark> UNMETERED SCATTERED LOAD kWh 5,931,733 \$ 9,931 0.0003 \$/kWh 0.1108 <mark>\$/kW</mark> STREET LIGHTING 100,672 \$ 55,761 kW DISTRIBUTED GENERATION CLASS kWh 178,816 \$ 299 0.0003 \$/kWh - \$ ---\$ --- \$ --- \$ --- \$ --- \$ --- \$ --- \$ --- \$ --- \$ --Total 6,622,303 \$

5

Rate Rider Calculation for Accounts 1568 - LRAM

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Accounts 1568	Rate Rider for Accounts 1575 and 1576	
RESIDENTIAL	kWh	1,308,264,983	\$ 235,807		\$/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
		-	\$-	-	1
		-	\$-	-	1
		-	\$-	-	1
		-	\$-	-	
		-	\$-	-	1
		-	\$-	-	1
		-	\$-	-	1
		-	\$-	-	1
Total			\$ 532,023		1



Please indicate the Rate Rider Recovery Period (in years)



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

Hydro One Brampton Networks Inc. EB-2014-0083 Settlement Proposal Filed: October 9, 2014 Appendix G

## Appendix G - Account 1568 – LRAMVA – Updated Tables

			Le	ss Forecast			Carrying		
	C	CDM Results		DM Results			Charges		
Customer Class	(2011-2012)		(2	2011-2012)	lramva	Th	rough 2014	Tota	al 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 1: Summary of Lost Revenue Balances by Rate Class

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

CDM Programs	2011	2012	2013	2014	Total
	Foreca	st Load Reduction	on (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
	Actua	al Incremental E	nergy Savings (ne	et 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

CDM Programs		2011		2012		2013	2014	Total
		For	eca	st Lost Reven	ue	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
		Ac	tua	l Lost Revenu	ie b	y 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	\$1	20,188.13	\$	224,327.00	\$	227,238.00	\$ 230,313.00	\$ 802,066

#### Table 3: Forecast vs. Actual Lost Revenue

#### Table 4: Lost Revenue - Residential Customer Class

CDM Programs	Rate		Lo	ad Reduction (	kWh)			Lost Revenue (	ost Revenue (\$)		
		Forecast (no persistance)	Actual	2011 Persistance	2012 Persistance	2013 Persistance	Forecast	Actual (including Persistance)	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		Lo	ad Reduction (	kWh)			Lost Revenue (	\$)	
		Forecast (no persistance)	Actual	2011 Persistance	2012 Persistance	2013 Persistance	Forecast	Actual (including Persistance)	Dif	ference
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		Lo	oad Reduction (	kW)			Lost Revenue (	∍ (\$)		
		Forecast (no persistance)	Actual	2011 Persistance	2012 Persistance	2013 Persistance	Forecast	Actual (including Persistance)	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		

CDM Programs	Rate		Lo	oad Reduction (	kW)			Lost Revenue (	5)	
		Forecast (no persistance)	Actual	2011 Persistance	2012 Persistance	2013 Persistance	Forecast	Actual (including Persistance)	Differe	nce
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	\$ 12	26,665

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

#### Table 8: Lost Revenue - Large Use

CDM Programs	Rate		Lo	oad Reduction (	kW)			Lost Revenue (	\$)	
		Forecast (no persistance)	Actual	2011 Persistance	2012 Persistance	2013 Persistance	Forecast	Actual (including Persistance)	D	ifference
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		Lo	oad Reduction (	(kW)			Lost Revenue (	\$)	
		Forecast (no persistance)	Actual	2011 Persistance	2012 Persistance	2013 Persistance	Forecast	Actual (including Persistance)	Differen	ce
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	2,922

#### Table 10: Lost Revenue - Unmetered Scattered Load

CDM Programs	Rate		Lo	ad Reduction (	kWh)			Lost Revenue (	t Revenue (\$)		
		Forecast (no persistance)	Actual	2011 Persistance	2012 Persistance	2013 Persistance	Forecast	Actual (including Persistance)	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

			Los	st Revenue	adjustmer	nts				
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
	2011 Q2	0.12%	\$7.59	-\$3.40	\$3.69	-\$10.12	-\$8.47	\$0.00	\$0.00	\$0.54	-\$0.35	-\$10.51
	2011 Q3	0.12%	\$9.11	-\$4.09	\$4.43	-\$12.15	-\$10.16	\$0.00	\$0.00	\$0.65	-\$0.42	-\$12.61
	2011 Q3	0.12%	\$10.63	-\$4.77	\$5.17	-\$14.17	-\$11.85	\$0.00	\$0.00	\$0.76	-\$0.49	-\$14.71
	2011 Q3	0.12%	\$12.15	-\$5.45	\$5.90	-\$16.19	-\$13.55	\$0.00	\$0.00	\$0.87	-\$0.55	-\$16.82
	2011 Q3	0.12%	\$13.67	-\$6.13	\$6.64	-\$18.22	-\$15.24	\$0.00	\$0.00	\$0.98	-\$0.62	-\$18.92
	2011 Q4 2011 Q4	0.12%	\$15.19	-\$6.81	\$7.38	-\$20.24	-\$16.93	\$0.00	\$0.00	\$0.90	-\$0.69	-\$21.02
	2011 Q4 2011 Q4	0.12%						\$0.00	\$0.00		-\$0.76	~~~~~
			\$16.71	-\$7.49	\$8.12	-\$22.27	-\$18.63			\$1.20		-\$23.12
Total for Ra		)]]]	\$100.25	-\$44.94	\$48.71	-\$133.60	-\$111.76	\$0.00	\$0.00	\$7.18	-\$4.58	-\$138.73
Amount cle	~~~~~	L										\$0.00
Opening ba			\$100.25	-\$44.94	\$48.71	-\$133.60	-\$111.76	\$0.00	\$0.00	\$7.18	-\$4.58	-\$138.73
	2012 Q1	0.12%	\$18.23	-\$8.17	\$8.86	-\$24.29	-\$20.32	\$0.00	\$0.00	\$1.31	-\$0.83	-\$25.22
	2012 Q1	0.12%	\$23.02	-\$8.86	\$13.31	-\$22.74	-\$21.75	\$0.00	\$0.00	\$1.50	-\$0.90	-\$16.41
	2012 Q1	0.12%	\$27.82	-\$9.54	\$17.77	-\$21.18	-\$23.18	\$0.00	\$0.00	\$1.69	-\$0.97	-\$7.60
	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
	2012 Q3	0.12%	\$51.80	-\$12.97	\$40.06	-\$13.40	-\$30.34	\$0.00	\$0.00	\$2.63	-\$1.32	\$36.47
	2012 Q3	0.12%	\$56.60	-\$13.65	\$44.52	-\$11.85	-\$31.77	\$0.00	\$0.00	\$2.82	-\$1.39	\$45.28
	2012 Q4	0.12%	\$61.40	-\$14.34	\$48.97	-\$10.29	-\$33.20	\$0.00	\$0.00	\$3.01	-\$1.46	\$54.09
	2012 Q4	0.12%	\$66.19	-\$15.03	\$53.43	-\$8.74	-\$34.63	\$0.00	\$0.00	\$3.20	-\$1.53	\$62.91
	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 Ra			\$635.56	-\$188.24	\$449.18	-\$322.42	-\$450.02	\$0.00	\$0.00	\$35.36	-\$19.17	\$140.24
Amount cle		12	\$055.50	-\$100.24	\$445.10	-3322.42	-3430.02	\$0.00	\$0.00	\$55.50	-\$19.17	\$0.00
			\$635.56	#100.24	¢440.10	-\$322.42	¢450.02	\$0.00	\$0.00	#2E 26	-\$19.17	
Opening ba				-\$188.24	\$449.18		-\$450.02			\$35.36		\$140.24
	2013 Q1	0.12%	\$75.79	-\$16.40	\$62.35	-\$5.62	-\$37.49	\$0.00	\$0.00	\$3.58	-\$1.67	\$80.53
	2013 Q1	0.12%	\$84.36	-\$16.40	\$69.94	\$1.03	-\$37.11	\$0.00	\$0.00	\$3.58	-\$1.67	\$103.73
	2013 Q1	0.12%	\$92.93	-\$16.40	\$77.53	\$7.68	-\$36.73	\$0.00	\$0.00	\$3.58	-\$1.67	\$126.93
	2013 Q2	0.12%	\$101.50	-\$16.40	\$85.12	\$14.34	-\$36.34	\$0.00	\$0.00	\$3.58	-\$1.67	\$150.12
	2013 Q2	0.12%	\$110.07	-\$16.40	\$92.71	\$20.99	-\$35.96	\$0.00	\$0.00	\$3.58	-\$1.67	\$173.32
	2013 Q2	0.12%	\$118.64	-\$16.40	\$100.30	\$27.64	-\$35.58	\$0.00	\$0.00	\$3.58	-\$1.67	\$196.52
	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 R			\$2,110.71	-\$384.99	\$1,698.29	\$49.24	-\$874.69	\$0.00	\$0.00	\$78.31	-\$39.21	\$2,637.65
Amount cle												\$0.00
Opening ba		ate vear	\$2,110.71	-\$384.99	\$1,698.29	\$49.24	-\$874.69	\$0.00	\$0.00	\$78.31	-\$39.21	\$2,637.65
	2014 Q1	0.12%	\$178.64	-\$16.40	\$153.43	\$74.22	-\$32.91	\$0.00	\$0.00	\$3.58	-\$1.67	\$358.90
	2014 Q1	0.12%	\$187.33	-\$16.40	\$161.12	\$80.97	-\$32.52	\$0.00	\$0.00	\$3.58	-\$1.67	\$382.41
	2014 Q1 2014 Q1	0.12%	\$196.01	-\$16.40	\$168.82	\$87.71	-\$32.32	\$0.00	\$0.00	\$3.58	-\$1.67	\$405.92
	2014 Q1 2014 Q2	0.12%		-\$16.40								
	XX		\$204.69		\$176.52	\$94.46	-\$31.74	\$0.00	\$0.00	\$3.58	-\$1.67	\$429.43
	2014 Q2	0.12%	\$213.38	-\$16.40	\$184.21	\$101.20	-\$31.36	\$0.00	\$0.00	\$3.58	-\$1.67	\$452.94
	2014 Q2	0.12%	\$222.06	-\$16.40	\$191.91	\$107.95	-\$30.97	\$0.00	\$0.00	\$3.58	-\$1.67	\$476.45
	2014 Q3	0.12%	\$230.74	-\$16.40	\$199.60	\$114.69	-\$30.58	\$0.00	\$0.00	\$3.58	-\$1.67	\$499.97
	2014 Q3	0.12%	\$239.43	-\$16.40	\$207.30	\$121.44	-\$30.20	\$0.00	\$0.00	\$3.58	-\$1.67	\$523.48
	2014 Q3	0.12%	\$282.84	-\$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
	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 Ra			\$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 cle			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,	,	,	, 2120	, 2.20	,	,	\$0.00
Opening ba		ato voar	\$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
opening Da	and the TOP I	ute year	₽4,714.30	anor.12	₽ <del>7</del> ,124.20	Ψ1,HJ2.J3	₽1,240.14	φ <b>0.00</b>	ΨU.00	φιζι.ζΟ	-#J3.23	20,721.20

#### Table 13: Requested Rate Riders for Disposition of the LRAMVA

	Test Year	Allocated	Recovery		
Customer Class	Forecasted Load	Balance	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			

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Table 14: LRAMVA – Applied vs. Settled

Customer Class	Unit	Allocated Balance, \$				Rate Rider	
		Α	oplied 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		